

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

GOLDEN GENERATIONS, 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 **GOLDEN GENERATIONS, INC.**, whose address is 2920 Pallanza Drive South, St. Petersburg, FL 33705 (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: **Golden Generations, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Juanita Suber**

Address: **2920 Pallanza Drive South St. Petersburg, FL 33705**

Phone Number: **727-471-8683**

Grantee's Data Universal Numbering System (DUNS) number: **829168108**

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

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

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

g) Amount of Funds Awarded: **\$149,558.00** (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 **one hundred forty-nine thousand five hundred fifty-eight dollars and 00/100 cents** for expanded local services with up to 10% or \$14,000.00 allowed for indirect costs.
- b) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:
- i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
 - ii. Compliance with Appendix 1 - CARES Act Guidance and Requirements.
 - iii. Compliance with Appendix 2 – Attestation.
 - iv. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
 - v. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
 - vi. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.
 - vii. **GRANTEE** understands that priority service areas may be adjusted by written notice of the **AGENCY**.

3. Term of Agreement.

The services of the **GRANTEE** shall commence upon execution and the agreement shall expire on December 30, 2020. The expiration date of this Agreement may be extended, by mutual

agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

4. Compensation.

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed one hundred forty-nine thousand five hundred fifty-eight dollars and no 00/100 cents (\$149,558.00) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to fourteen thousand dollars (\$14,000) 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

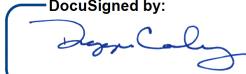
GRANTEE designates the following person(s) as the liaison for the **GRANTEE**:

Juanita Suber, Executive Director
Golden Generations, Inc.
2920 Pallanza Drive South
St. Petersburg, FL 33705
727-471-8683

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: DocuSigned by:

528C89A7304941D...
Duggan Cooley
CEO

Date: 9/17/2020

GRANTEE: Golden Generations, Inc.

By: DocuSigned by:

D2B1AD44E8E5438...
Juanita Suber, Executive Director
jlsuber@goldengenerations.org

Date: 9/17/2020

GRANTEE: Golden Generations, Inc.

By: DocuSigned by:

DCEB159BE46A44E...
Keith Watts, Treasurer
goldengenerations@gmail.com

Date: 9/16/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)

Appendix 1 - CARES Act Guidance and Requirements

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

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

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

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

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

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

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

Necessary expenditures incurred due to the public health emergency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonexclusive examples of eligible expenditures

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

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

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

Nonexclusive examples of ineligible expenditures³

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

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

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

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

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

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

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

Eligible Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

May recipients use Fund payments to provide loans?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

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

What records must be kept by governments receiving payment?

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

May recipients deposit Fund payments into interest bearing accounts?

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

May governments retain assets purchased with payments from the Fund?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

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

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention Requirements

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

Reporting Requirements and Timelines

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

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

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

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

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

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

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

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

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

Quarterly Reporting

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

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

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

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

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

Reporting timeline

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

Record Retention Requirements

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

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

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

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

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

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

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

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

Thank you and we appreciate your assistance.

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

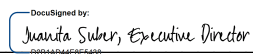
Appendix 2 - Attestation

ATTESTATION

I, Juanita Suber, Executive Director, am the Title: Executive Director of Name of Organization: Golden Generations, Inc., and I certify that:

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

By: Juanita Suber, Executive Director (Printed Name)

Signature:  _____

Title: Executive Director

Date: 9/17/2020

APPENDIX 3 – Minimum Monitoring Requirements

1. Mandatory training provided by PCF at onset of grant re: fiscal and accountability
2. Reimbursement preferred method of payment or may provide advance funds for capital and supplies with provided documentation of bid information from vendor or purchase order; advanced funds limited to 25% of total grant
3. Monthly report requesting reimbursement to include all invoice support, including detail timesheets and paystubs with allocation between payroll supporting this grant and others
4. Obtain close-out report from grantee and reconcile to internal records

Appendix 4 – Application for Funding (including budget plan)

Senior Connection Food Program with Foster Youth

Pinellas CARES Nonprofit Partnership Fund

Golden Generations Inc.

Juanita Suber
2920 Pallanza Dr S
Saint Petersburg, FL 33705-3608

goldengenerations@gmail.com
O: 727-471-8683

Juanita Suber

2920 Pallanza Dr S
Saint Petersburg, FL 33705

goldengenerations@gmail.com
O: 727-471-8683

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*

Senior Connection Food Program with Foster Youth

EIN*

23-2624207

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.

829168108

Mission Statement*

To provide a safe and supportive transitional home environment where a variety of services prepares at-risk young women for educational attainment, work readiness, and independent living including good decision-making about their inter-personal relationships and life goals. During the COVID pandemic, Golden Generations Inc.(GGI) employs young women aging out of the foster care system to shop, collate, and provide food on a weekly basis to seniors who are homebound.

Total Operating Expenditure*

What are your total annual operating expenses?

\$429,400.00

Amount Requested*

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

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

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

\$149,558.00

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

Priority Populations*

Please select the priority populations your programming will serve:

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

- Communities of color
- Children and/or the elderly
- People experiencing homelessness
- 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).

GGI implements a safe home & mentorship program for foster youth aging out of foster care entitled My Sistah's Place (MSP) where we listen to the voices & incorporate the ideas of program participants (youth & senior citizens) who are typically people of color, vulnerable, marginalized, and of low-income. First, we listen so that we have a better understanding of the causes of the problem, the barriers they face, & their ideas for solving the problem. Second, each participant is encouraged to become involved thereby providing empowerment to tackle issues. MSP participants & mentors get enmeshed in the planning processes such as creating goals, facilitating workshops, helping out with fundraising efforts, volunteering to staff the office, making phone calls, attending events such as community meetings, & serving on committees that focus on specific problems or activities.

Both youth & senior participants, staff, and volunteers collaborate in planning all program activities.

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 Senior Connection Project at GGI has been in operation since March 2020 with initial funding from the Community Foundation of Tampa Bay and then The Tampa Bay Resiliency Fund. This program is currently funded until August 30, 2020.

Service Area*

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

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

Impact on Organization*

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

There simply is not enough funding at present to meet the demands of our program. Every day we get requests from seniors and referrals to serve foster youth. The single most essential issues for us are the following: 1.) Funds to pay for a Senior Connection Food Program Service Coordinator, 2.) funds for boxed food purchases, and 3.) funds to pay the foster youth to collate and deliver the boxed food to the seniors. Currently, the CEO and the Founder of Golden Generations Inc (GGI), Juanita Suber is managing all these tasks and it is simply too much for one person to handle.

The COVID-19 pandemic created a major hardship for GGI's female youth participants after the postponement of the Senior Connection Project which was to create meaningful and worthy jobs. As a direct service provider, we have been unable to meet expectations of those we serve due to barriers such as canceled public events, events being moved, and limited or no face-to-face operations. Additionally, stress and uncertainty have been placed on our team due to working with limited resources.

The current team at GGI which consists of our Founder and CEO, a PT Food Program Coordinator, a Communications Specialist, six female youth who are aging out of foster care and two food delivery drivers have consistently assisted 25 vulnerable and homebound seniors residing at the Burlington Towers Senior Home community, and various homes within our community. GGI has a growing waiting list of 15 additional seniors who have requested food delivery and support and know at least ten more in need.

We are worried about the vulnerable seniors in South St. Petersburg and we see evidence of food insecurity during our routine visits to the senior residences. With funding from this initiative, GGI will be able to continue to serve the 25 seniors currently on our roster and add 25 more seniors to our weekly food delivery service plan. This will double the number of seniors served from Sept. 1 through Dec. 30, 2020.

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.**

GGI 990EZ 2018 Completed.pdf

Board-Approved Budget*

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

GGI Annual Budget for 2021.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.

GGI Audit 2018.pdf

About the 2019 990: GGI is currently working on the 990 with a new accounting/bookkeeping team and will be able to send an updated version to PCF in the next few days. The COVID pandemic slowed progress on completing this task and now we have a plan to complete by mid September or earlier.

Audit attached.

Management Letter*

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

If there is no management letter, please explain why.

GGI Audit Management Letter.pdf

Please see the management letter attached.

Expansion or Sustaining of Exact Programming Funded by Another Source

Existing Contract

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

included in this application. Only the costs that are required to expand or sustain programs in excess of that funding will be considered for the purposes of this application.

GGI COVID GRANT AWARDS.pdf

GGI was funded by the Community Foundation of Tampa Bay and by the Tampa Bay Resiliency Fund. Both funders created an application process where GGI applied with a proposal and the program idea for Senior Connection was selected as a recipient. The award letter and a contract are attached. Both program funding ends on August 30, 2020.

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.**

This funding will enable GGI to continue implementing the Senior Connection Project, welcomed assistance for up to 200 seniors who are economically challenged, and too vulnerable to enter public spaces such as grocery stores or food pantries in order to gather food. Additionally, because youth aging out of foster care are employed to collect & deliver the food to the seniors, this project provides a continued paycheck for another vulnerable population.

Each week, the six female youth who are employed as GGI Senior Connection support staff will work via phone and through email to connect with up to nine seniors each. They will discuss the grocery food list options & give each senior as much choice & input in items as are available. The GGI foodservice delivery team will transport the staff to the grocery store to purchase the items. (GGI works with Walmart, Sams Club, Publix, and Winn Dixie negotiating the best bulk food purchase deals available.) The staff locate and purchase the food items on their list, pack the groceries, and head back to GGI's "My Sistah's Place" home office to organize & collate the boxes of food. Once the boxes are assembled with the grocery items, the team gets back in the van and delivers the boxes to the seniors. (Each weekly box has approximately \$50 in healthy & nutritious perishable/non-perishable items.) This process takes about 20 hours for each of the Senior Connection support staff members.

GGI logs the name, contact information, and delivery date of each senior participating in the food delivery service each week. Additionally, each senior is given a short satisfaction survey and is asked for suggestions on ways to improve this service. The majority of seniors served overwhelmingly report being grateful for their connection to the young women support staff and have built meaningful relationships with them over the last five months. Many seniors report feeling less isolated and more "cared-for" due to GGIs food service delivery.

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?

GGI provides print flyers and doorknob hang cards to get the word out about the Senior Connection Program to the residents in both The Trinity House and Burlington Towers. The Senior Connection program

has gained momentum within the senior community through word of mouth referrals and through our faith-based program partners. Additionally, GGI is active on social media on Facebook, LinkedIn, Twitter, and maximizes the low-cost value use of social media whenever possible. GGI also has a website where participants can download current flyers advertising our community programs.

Using participant satisfaction surveys we will make sure that the seniors in the most challenged regions in St. Petersburg will have the opportunity to suggest improved ways for us to communicate our services. Additionally, each box of food will contain a hang card so that each senior can pass the information on to someone they know who may need additional support through our foodservice delivery.

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.

GGI Hurricane Plan_2020.pdf

GGI has an Emergency and Hurricane Preparedness Plan in place. It is important to note that GGI will continue serving our constituents and program participants to the best of our ability.

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.

[GGI-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.

GGI CARES FINAL-Partnership-Fund-Budget-Narrative-Grant.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.

GGI Narrative Notes on Budgeted Equipment.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.

GGI_LPO_List of Names & Contacts.pdf

Please see LPO list attached.

Role in Programming*

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

Pinellas Community Foundation-Supports GGI with a grant that funds operations
 City of St. Petersburg My Brother's and Sister's Keeper (MBSK)- Funds GGIs Career Readiness Program
 The Foundation for a Healthy St. Petersburg- Funds GGIs Youth program
 Senior Citizen Services- Funds GGIs Senior Connection Project
 Community Foundation of Tampa Bay-Funds GGIs Senior Connection Project
 United Way- Funds GGIs Career Readiness Program
 Venture Philanthropy Fund-Funds GGIs operations
 My Daughter's Keep- Provides training services
 Atilol Consulting Solutions LLC -Provides training services
 The Sustainability Project-Provides training services
 Arts In Action Consulting-Provides pro bono communications support
 The Gathering of Women-food support for seniors with a food pantry
 Burlington Towers- Source of senior connection program participants
 Enoch Davis Senior Center- Source of senior connection program participants
 Gethesame Church-food support-pantry
 Walmart- food supplies, also provides donations and their foundation supports operations with a small grant

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.

200

September 2020 Projections - Food*

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

50

October 2020 Projections - Food*

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

50

November 2020 Projections - Food*

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

50

December Projections - Food*

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

50

Funder Involvement

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

Foundation for a Healthy St. Petersburg
Funding from a Pinellas County Municipality
Pinellas Community Foundation
Tampa Bay Resiliency Fund

United Way Suncoast

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:

GGI received funding from the Community Foundation of Tampa Bay and the Tampa Bay Resiliency Fund for the Senior Connection Food Program, this funding expires on August 30, 2020.

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.

Juanita Suber, CEO August 19, 2020

File Attachment Summary

Applicant File Uploads

- GGI 990EZ 2018 Completed.pdf
- GGI Annual Budget for 2021.pdf
- GGI Audit 2018.pdf
- GGI Audit Management Letter.pdf
- GGI COVID GRANT AWARDS.pdf
- GGI Hurricane Plan_2020.pdf
- GGI-CARES-Partnership-Fund-Budget-Summary.pdf
- GGI CARES FINAL-Partnership-Fund-Budget-Narrative-Grant.pdf
- GGI Narrative Notes on Budgeted Equipment.pdf
- GGI_LPO_List of Names & Contacts.pdf

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

2018

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning July 1, 2018, and ending June 30, 19

B Check if applicable:

Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **Golden Generations Inc.**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
2920 Pallanza Drive S.

City or town, state or province, country, and ZIP or foreign postal code
St. Petersburg, FL 33705

D Employer identification number **23-2624207**

E Telephone number **727-291-3886**

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other(specify) ▶

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶

J Tax-exempt status (check only one) — 501(c)(3) 501(c)() (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	29,894
	2	Program service revenue including government fees and contracts	4,268
	3	Membership dues and assessments	
	4	Investment income	
	5a	Gross amount from sale of assets other than inventory	
	5b	Less: cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	0
	6	Gaming and fundraising events:	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	
6c	Less: direct expenses from gaming and fundraising events		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	0	
Revenue	7a	Gross sales of inventory, less returns and allowances	
	7b	Less: cost of goods sold	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	0
	8	Other revenue (describe in Schedule O)	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	34,162
Expenses	10	Grants and similar amounts paid (list in Schedule O)	0
	11	Benefits paid to or for members	0
	12	Salaries, other compensation, and employee benefits	0
	13	Professional fees and other payments to independent contractors	13,996
	14	Occupancy, rent, utilities, and maintenance	3,732
	15	Printing, publications, postage, and shipping	481
	16	Other expenses (describe in Schedule O)	72,973
	17	Total expenses. Add lines 10 through 16	91,182
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	-57,020
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	56,750
	20	Other changes in net assets or fund balances (explain in Schedule O)	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	-270

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		
35b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <input type="text"/>		
37b	Did the organization file Form 1120-POL for this year?		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="text"/>		
39	Section 501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9 <input type="text"/>		
39b	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
39c	Excess receipts, included on line 9, for public use of club facilities <input type="text"/>		
39d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on the organization during the year under:		
39e	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. <input type="text"/>		
39f	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <input type="text"/>		
39g	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T <input type="checkbox"/>		
41	List the states with which a copy of this return is filed ▶ <input type="text"/>		
42a	The organization's books are in care of ▶ <input type="text"/> Telephone no. ▶ <input type="text"/> Located at ▶ <input type="text"/> ZIP + 4 ▶ <input type="text"/>		
42b	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)? If "Yes," enter the name of the foreign country ▶ <input type="text"/> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	Yes	No
42c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ <input type="text"/>		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		
44c	Did the organization receive any payments for indoor tanning services during the year?		
44d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of		

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		

49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		

b If "Yes," was the related organization a section 527 organization?

	Yes	No
49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A Yes No

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

Sign Here

Signature of officer _____ Date _____

Type or print name and title _____

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name ▶ _____ Firm's EIN ▶ _____

Firm's address ▶ _____ Phone no. _____

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Golden Generations Projected Annual Budget for FY 2020-2021
Board Approved: August 17, 2020

Budget Category/Line Item	Monthly Budget Expenses	Organizational Budget - Total
Personnel:		
-CEO & President	7,500	90,000
-Program Coordinator/Residential Advisor	833	10,000
-Communications Specialist	2000	24,000
-Youth Staff (6 X 52 weeks X \$200/week)	5,200	62,400
-Transportation Driver	2083	25,000
-Admin & Clerical Support Specialist	2083	25,000
TOTAL		236,400
Equipment	833	10,000
Food Costs, Office and Program Supplies	10,000	120,000
Occupancy and Utility costs	1,000	12,000
Transportation (Mileage and Van rentals)	750	9,000
Continued Education and Training	500	6,000
Marketing, Advertising and Postage	250	3,000
Building Maintenance & Capital Improvements	667	8,000
Vehicle Maintenance	417	5,000
Professional Services	1667	20,000
TOTAL	35,783*	429,400

*Monthly figures were rounded up or down accordingly



GOLDEN GENERATIONS, INC.
INDEPENDENT AUDITORS' REPORT
FINANCIAL STATEMENTS
JUNE 30, 2018



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Golden Generations, Inc.
St. Petersburg, Florida

Report on the Financial Statements

I have audited the accompanying financial statements of Golden Generations, Inc. which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in fund balance and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Golden Generations, Inc. as of June 30, 2018 and the results of its operations and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued our report dated June 25, 2019 on my consideration of Golden Generations, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Golden Generations, Inc.'s internal control over financial reporting and compliance.



DAVE. V. JOHN, LLC

Tamarac, Florida
June 25, 2019

GOLDEN GENERATIONS, INC.
STATEMENT OF FINANCIAL POSITION

June 30, 2018

ASSETS

ASSETS

Cash	\$	20,477
Building, improvement and vehicle-net		<u>128,902</u>
TOTAL ASSETS		<u><u>149,379</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable	\$	<u>3,500</u>
TOTAL LIABILITIES		<u>3,500</u>

NET ASSETS

Unrestricted		<u>145,879</u>
TOTAL NET ASSETS		<u>145,879</u>

TOTAL LIABILITIES AND NET ASSETS	\$	<u><u>149,379</u></u>
---	----	-----------------------

See Accompanying Notes To The Financial Statement and Independent Auditors' Report

GOLDEN GENERATIONS, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN FUND BALANCES
 FOR THE YEAR BEGINNING JULY 1, 2017 TO THE YEAR ENDED JUNE 30, 2018

CHANGES IN UNRESTRICTED NET ASSETS

REVENUE AND SUPPORT

Grant income	\$ 77,657
Other revenue	23,232
Fundraising	2,736
Donation	<u>2,690</u>

TOTAL UNRESTRICTED REVENUE AND SUPPORT

106,315

EXPENSES

Program expense	12,293
Outside services	3,270
Insurance	2,735
Utilities	3,427
Depreciation	8,177
Professional fees	<u>7,120</u>

TOTAL EXPENSES

37,022

DECREASE IN UNRESTRICTED NET ASSETS

69,293

Net ASSETS, Beginning of year (July 1, 2017)

76,586

Net ASSETS, End of year (June 30, 2018)

\$ 145,879

See Accompanying Notes To The Financial Statement and Independent Auditors' Report

GOLDEN GENERATIONS, INC.**STATEMENT OF CASH FLOWS**

FOR THE YEAR BEGINNING JULY 1, 2017 TO THE YEAR ENDED JUNE 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 69,293
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	8,177
Changes in operating assets and liabilities	
Accounts payable increase (decrease)	<u>3,500</u>
NET CASH PROVIDED IN OPERATING ACTIVITIES	<u>80,970</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Fixed assets	<u>(70,667)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(70,667)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
NET CASH USED IN FINANCING ACTIVITIES	<u>-</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 10,303
 CASH AT THE BEGINNING OF YEAR (July 1, 2017)	 <u>10,174</u>
 CASH AT THE END OF YEAR (June 30, 2018)	 \$ <u><u>20,477</u></u>

See Accompanying Notes To The Financial Statement and Independent Auditors' Report

GOLDEN GENERATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 – NATURE OF ACTIVITIES

Golden Generations Inc. is a non-profit community services organization established in 2003 and has become the premier provider of inter-generational community service programs in St. Petersburg, Florida. Since 2003, Golden Generations, Inc. has serviced over 500 youth and 200 seniors. The mission of Golden Generations Inc. is to facilitate educational, career, housing, and personal development opportunities for youth and seniors in the St. Petersburg community.

My Sistah's Place (MSP) is a pilot project of Golden Generations that evolved out of the findings that young women in the program who aged out of foster care were without needed support and were at-risk of homelessness. The goal of My Sistah's Place is to provide a haven for young women who have aged out of foster care in St. Petersburg, Florida, and pair them with women mentors in the community who will assist them with building a strong foundation and provide them with the skills necessary to become independent as they transition into adulthood. The core principals of My Sistah's Place are to:

- Provide educational support;
- Provide vocational skills training;
- Provide job readiness workshops, and
- Provide a safe living environment for participants.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Golden Generations Inc. is presented to assist in understanding the Organization's financial position and operations. The financial statements and notes are representations of the Organization's management who are responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements have been prepared on an accrual basis, in accordance with accounting principles generally accepted in the United States of America. This basis of accounting involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments with an original maturity date of three months or less to be cash equivalents.

GOLDEN GENERATIONS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and gains and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards ASC. 958, "Financial Statement of Not-for-Profit Organizations." Under ASC. 958, the Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flow. The Organization has no permanently and no temporarily restricted net assets.

Property and equipment - Depreciation

Property and equipment are stated at cost. Depreciation is computed by using the straight-line method based over the estimated useful lives of the assets as follows:

Building	39 Years
Improvements	15 Years
Vehicle	5 Years
Furniture and Fixtures	7 Years

Expenditures for major renewals and improvements that exceed \$500 and extend the useful life of the property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

Impairment of long-lived assets

The Organization adheres to the Property, Plant and Equipment Topic of FASB ASC 360 to account for the impairment of long-lived assets. This statement requires, among other things, that entities identify events or changes in circumstances that indicates that the carrying amount of an asset may not be recoverable. This statement had no effect on the financial statement of the company since no assets were considered to be impaired for the year ended June 30, 2018.

GOLDEN GENERATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Income Tax

The Organization's financial statements do not include any provisions for income taxes. The Organization is exempt from federal income tax under Internal Revenue Code Section 501(c)(3) Organization.

The Organization's form 990, Return of Organization Exempt from income Tax, for the year ended June 30, 2018 are subject to examination by the IRS, generally for three years after they were filed.

Advertising

The Organization expense advertising costs as they are incurred.

Donated Services

No amounts have been reflected in the financial statements for donated services, the Organization pays for most services requiring specific expertise. However, individuals volunteer their time and perform a variety of tasks including assisting the Organization with specific programs and serving on committees. Such donated services have not been quantified and do not meet the criteria for recognition in the financial statements.

Fair Value Measurement

Under FASB ASC 820, Fair Value Measurements and disclosure, Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an order transaction between market participants on the measurement date.

The Organization has determined that there were no material differences between the carrying value and the fair value of its financial assets and liabilities at June 30, 2018, and therefore, no adjustment for the effect of FASB ASC 820 was made to the Organization's financial statements at June 30, 2018.

NOTE 3 – DATE OF MANAGEMENT REVIEW

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosures through June 25, 2019, the date that the financial statements were available to be issued.

GOLDEN GENERATIONS, INC.**NOTES TO FINANCIAL STATEMENTS**

JUNE 30, 2018

NOTE 4 – CONCENTRATIONS AND CREDIT RISK

Financial Instruments, which potentially subject the Organization to concentration of credit risk, consist principally of cash and cash equivalents. Cash on deposit with one financial institution at June 30, 2018 was approximately \$20,477, was insured up to \$250,000 by the Federal Deposit Insurance Corporation. At June 30, 2018, the Organization had no amount in excess of FDIC insured limits.

NOTE 5 – GRANTS

The Organization is the recipient of City of St Petersburg grant for the year ended July 1, 2017 to June 30, 2018, in the amount of \$50,000. These funds are earmarked for the purchase of a vehicle and renovations of the property.

The Organization is the recipient of Pinellas County grant for the year ended July 1, 2017 to June 30, 2018, in the amount of \$17,657. These funds are earmarked for renovations of the property.

The Organization is the recipient of United Way grant for the year ended July 1, 2017 to June 30, 2018, in the amount of \$5,000. These funds are earmarked to be used for the Organization's program services.

The Organization is the recipient of AARP grant for the year ended July 1, 2017 to June 30, 2018, in the amount of \$5,000. These funds are earmarked to be used for the Organization's program services.

NOTE 6 – NON-CURRENT ASSETS

Non-Current assets consist of the following as of June 30, 2018:

Building	\$ 70,000
Improvements	44,672
Vehicle	25,995
Less: accumulated depreciation	<u>(11,765)</u>
Total	<u>\$ 128,902</u>

Depreciation for the year ended June 30, 2018 was \$8,177.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The Organization could be party to various legal actions normally associated in the course of its operation, the aggregate effect of which, in management's opinion would not be material to the future financial condition of the Organization.

GOLDEN GENERATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 8 – UNCERTAINTIES IN INCOME TAXES

The Organization has adopted the guidance for uncertainty in income taxes in FASB ASC 740. The Organization will record a liability a liability for uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably possible that changes will occur within the next twelve months that will have a material impact on the financial statement.

The Organization's evaluation on June 30, 2018 revealed no tax positions that would have a material impact on the financial statements. The Organization does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

The federal income tax returns of the Organization for 2017 are subject to examination, generally for three years after being filed.

NOTE 9 – SUBSEQUENT EVENT

Under FASB ASC 855, subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or ready to be issued. The Organization recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing the financial statements. The Organization's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the balance sheet but arose after the balance sheet date and before financial statements are issued.



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

To the Board of Directors
Golden Generations, Inc.
St. Petersburg, Florida

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Golden Generations, Inc. which comprise of the statement of financial position as of June 30, 2018, and the related balance sheet, statements of income, changes in stockholders' equity, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2019.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Golden Generations, Inc.'s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Golden Generations, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Golden Generations, Inc.'s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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


DAVE V. JOHN, LLC

Tamarac, Florida
June 25, 2019



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Golden Generations, Inc.
St. Petersburg, Florida

Report on the Financial Statements

I have audited the accompanying financial statements of Golden Generations, Inc. which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in fund balance and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Golden Generations, Inc. as of June 30, 2018 and the results of its operations and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued our report dated June 25, 2019 on my consideration of Golden Generations, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Golden Generations, Inc.'s internal control over financial reporting and compliance.



DAVE. V. JOHN, LLC

Tamarac, Florida
June 25, 2019



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LEGAL COUNSEL

Allen Dell, P.A.
Frank J. "Sandy" Rief III

AUDITOR

Rivero, Gordimer & Company



Excellence. Accountability. Impact.™

April 15, 2020

GOLDEN GENERATIONS INC
2900 Pallanza Dr S
St Petersburg, FL 33705

Greetings,

We are pleased to enclose a check in the amount of \$11,250.00. This grant is made possible by the generosity of Bob and Jan Schwerin.

Grant Details

Payee Name: GOLDEN GENERATIONS INC

Grant Purpose: Covid Relief. COVID-19 Employment Interruption.

If you wish to thank this donor for the grant but do not have an address, you can send the correspondence to the donor, care of the Community Foundation of Tampa Bay. We will be happy to forward it on your behalf. Since the donor has already received a tax deduction for their gift, they may not claim a charitable deduction for the grant.

In requesting this grant, the donor has certified to us that they will not receive any goods or services from your organization. By accepting this grant you certify that the donor will not receive tickets to a benefit, goods at a charitable auction, payment of dues or memberships, rounds of golf or other benefit of a personal or corporate nature. Should you intend to provide any benefit to the donor in connection with this grant which would be considered more than insubstantial per Internal Revenue Service guidelines, you must return this grant to the Community Foundation.

Please report the contribution as coming from the Schwerin Family Fund at the Community Foundation of Tampa Bay.

Sincerely,

Handwritten signature of Marlene Spalten

Marlene Spalten
President and CEO



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LEGAL COUNSEL

- Allen Dell, P.A.*
- Frank J. "Sandy" Rief III*

AUDITOR

- Rivera, Gordimer & Company*



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April 22, 2020

Juanita Suber
 Golden Generations, Inc.
 2920 Pallanza Dr. So,
 St. Petersburg, FL 33705

Dear Juanita,

Congratulations! A donor advised fundholder of the Community Foundation of Tampa Bay recently awarded Golden Generations, Inc. a grant for the COVID-19 Employment Interruption program as outlined in your Nonprofit Needs Request Form.

The Community Foundation of Tampa Bay is pleased to inform you that your organization has been approved for a 1:3 matching grant in the amount of \$3,750.00 to be expended for the same program.

Please visit <https://cftampabay.org/nonprofitneedslist/> and search for your request to view the current amount funded and amount of your original request that remains to be funded.

By accepting this grant, you agree to 1) publicly promote your partnership with the Community Foundation, 2) highlight the program's progress, and 3) report significant outcomes through a final report. You will receive an electronic reminder 30 days prior to your final report due date with more detailed instructions.

For your convenience, we have created an online promotional checklist of helpful tools and suggestions for publicizing your grant on your website, in your publications and on social media platforms. You may find it here: <http://cftampabay.org/nonprofits/grantstoolkit/>.

Thank you for all your help in building a better community in Tampa Bay.

We look forward to working with you during the coming year.

Sincerely,

Jesse Coraggio, PhD
 Vice President, Community Impact

Senior Connection Project Revisited

Senior Citizens Services: COVID-19 Response

Golden Generations Inc.

Juanita Suber
2920 Pallanza Dr S
Saint Petersburg, FL 33705-3608

goldengenerations@gmail.com
O: 727-471-8683

Juanita Suber

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Saint Petersburg, FL 33705

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O: 727-471-8683

FollowUp Form

Senior Citizens Services Grant Award Agreement

Please complete this Agreement Form for your Senior Citizens Services (SCS) grant award. If you have any questions or need help, please contact us at 727-531-0058 or email info@pinellascf.org.

Project Name*

Senior Connection Project Revisited

Amount Awarded

\$15,000.00

Grant Committee Comments/Stipulations

Please review the below comments or stipulations from the SCS grant committee:

My organization will:

- use grant funds to serve seniors in accordance with the narrative and budget included in our proposal.
- not use any grant funds for lobbying activities or to aid in the election of a public official.
- apprise SCS and Pinellas Community Foundation (PCF) with any information concerning a change in the proposal or a change in our tax-exempt status.
- return any funds not used, unless a plan is discussed and jointly agreed upon by all parties.
- keep documentation about the grant on file, with a brief description of the grant, amount, charitable purpose, and current status of the grant

If my organization is a government entity, **I agree that grant funds will be held in a separate fund to ensure that charitable funds are segregated from non-charitable funds.**

*

Yes, I agree to these requirements.

Fund Expenditure Timeline*

Grants funds must be expended before 1/31/2021.

Yes, my organization is able to spend awarded funds within this timeframe.

Senior Leadership*

Has senior leadership and the relevant program directors been made aware of this award?

Yes, they know about this award.

Impact Report & Documentation*

The following documentation ***is required*** to be received 15 days following the end of the project, as part of the award agreement:

- a report based upon the goals of your project (to be available online), to be completed in this same online grants portal. See sample report here.
- photo and client story documentation of the project/program for SCS use as well as for viewing by the PCF Board of Governors, for social media, and for SCS/PCF donors

Yes, I agree to these terms.

Electronic Signature (required)

I certify that information on this form is true and factual.

Please type your name, title and email on the line below.

*

Juanita L. Suber

Comments (optional)

Do you have any comments, corrections or thoughts you'd like to share with the Senior Citizens Services?

We are fortunate to be able to continue the work we started with the Senior Connection Program that has benefited our seniors in St Petersburg.. We humbly thank Senior Citizen Services and The Pinellas Community Foundation for granting this award.

File Attachment Summary

Applicant File Uploads

No files were uploaded

GOLDEN GENERATIONS INC.

Job Site Hurricane & Emergency Weather Preparedness Plan

Updated June 2020

1.0 Storm Hazard Awareness

When warned by the Weather Forecast, the President and CEO will designate an observer to monitor real time weather radar and warn the site when appropriate.

1.1 Hurricane Preparation and Reaction Plan

- The President and CEO is responsible for these preparations and the implementation of these plans.
- The site will not be occupied during the storm if it is in the hurricane path.
- Preparations will be made in time for personnel to prepare for the storm at their homes.

1.2 Preparations

- Develop, maintain and distribute a list of emergency telephone numbers for employees, authorities and our customer.
- Organize a Damage Survey and Repair Team. This team will be the first on the site to assess damage after the storm and make the site safe enough for the return of the entire workforce.
- Prepare to make phone calls to inform employees of when to return to work.
- Identify and avoid long term material storage in areas prone to flooding. Move materials out of these areas if possible.
- Identify vulnerable work in progress and determine how to best protect it from damage whether by boarding up (or wrapping in plastic) windows, sand bags, capping pipes, buried in complete underground, etc.
- Develop a list, procure and store supplies necessary for preparing the site for a hurricane.
- Keep the project free from an accumulation of debris and scrap material that can become windblown hazards. This will reduce the amount of time necessary to complete preparations on the job site in the event of a hurricane emergency.
- Be prepared to anchor or restrain everything that could blow away with banding and banding tools for materials. Look and see what will fly, then restrain it.
- Be alert to job conditions that require advance attention or special material so as to reduce emergency preparation time.

1.5 When a Hurricane Approaches

- The President and CEO will decide when to prepare the project for a hurricane or tropical storm.
- Check the supplies against the inventory list stockpiled at the beginning of the hurricane season.

1.6 Housekeeping

- Ensure that all loose scrap material is gathered up and disposed of in the dumpsters.
- The President and CEO shall:
- Identify vulnerable material and work in progress and determine how to best protect it from the effects of flooding and high winds.
 - Ensure that all electronic equipment in storage is protected from rising water.
 - Ensure backup electrical generator power is available, as required.
 - Ensure that critical project documents are protected from damage. Move them to a permanent structure if necessary.

1.7 After the Storm is Over

- Assemble the Damage Survey Team. The Damage Survey Team will inspect the job site, identify and document the damage, prioritize repairs, complete Job Hazard Analysis and Safe Plans of Action, and then initiate repairs with a skeleton remobilization crew.
- Immediate steps may be taken without written authorization to make emergency and temporary repairs on the project site. To the extent possible, these repairs and the damage should be videotaped and photographed and the scope of any emergency or temporary repairs carefully documented, along with the reasons why they needed to be done.
- Class A hazards will have priority and must be abated before calling in the whole workforce to resume construction.
- Do not touch loose or dangling wires. Take precautions to eliminate or notify others of its existence.
- Stay clear of disaster areas where we may hamper first aid or rescue work. Be prepared to offer assistance with equipment.
- Stay alert as to prevent any fires. (Water pressure will be low.)
- Complete preparations for the return of the workforce.
- Make phone calls to inform employees to return to work.
- Make phone calls to check on all program participants and reschedule food deliveries if needed.
- Continue serving constituents and begin with the list of program participants who are next in line for food service delivery.

CHECKLISTS

✓ 72 HOuR CHECKLIST

- Confirm that all emergency contact information is current.
- Verify that all storage sheds are correctly tied down.
- Confirm the generator is in working order.
- Ensure that there is sufficient supply of banding, clips, duct tape, tarps and sandbags as well as the perosnpower to accomplish preparations.
- Ensure that there is enough time to accomplish necessary preparations for the hurricane.

✓ 48 HOuR CHECKLIST

- Review 72-hour Checklist.
- Remove or secure unnecessary materials or equipment from job site.
- Begin banding loose materials.
- Remove outdoor furniture, signs, and any other equipment or items that are not secured.
- Back-up all computer records.

✓ 24 HOuR CHECKLIST

- Review 48-hour Checklist.
- Document the status of the project with pictures and store them in a dry secure place.
- Back-up all computer files on flash drive and store them in a dry secure place.
- Ensure that all windows are secured appropriately and move all food and supply items vulnerable to water damage away from windows.
- Remove or anchor storage shed and containers that are not secured.
- Tie down all materials and place weight of some sort (rebar, block, etc.) on items that can be physically moved.
- Review stored materials for potential of windblown wind damage.
- Tie netting on all trash containers that are not empty.
- Confirm the inventory of all equipment in the office and in the field.
- Take pictures of site conditions for insurance purposes.

✓ 12 HOuR CHECKLIST

- Review 24-hour Checklist.
- Turn off water, power, gas, etc. at source.
- Evacuate site.
- Take pictures of any changes to the site conditions for insurance purposes.

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Golden Generations, Inc.

Project Name: Senior Connection Food Program with Foster Youth

FROM (date): September 1, 2020 TO (date): December 30, 2020

Budget Category/Line Item	Organizational Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	236,400	80,000
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)	10,000	5,558
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	120,000	40,000
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)	12,000	0
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)	9,000	3,000
Training (<i>staff development, conferences, long distance travel</i>)	6,000	3,000
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	3,000	0
Capital (<i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i>)	13,000	0
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)	20,000	4,000
De Minimis Cost (<i>Administration Fee, Indirect Cost, etc.</i>)	14,000	14,000
TOTAL	443400	149558

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

If you are applying under multiple funding areas, please indicate which funding area (food, behavioral health, and/or eviction mitigation through legal aid) each cost belongs to.

Organization Name: Golden Generations, Inc.

Project Name: Senior Connection Food Program with Foster Youth

FROM (month/year): Sept/2020

TO (month/year): December/2020

Personnel (salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program)

CEO & President- The CEO worked part-time before COVID, now, due to COVID, the CEO must oversee and manage the entire expansion of the Senior Connection program, she must train the volunteers and other staff and assist as needed. \$30,000 is needed to bring the CEO from a part time staff member to a full-time staff member from September through December, 2020.

Program Coordinator- Because of the need to expand this program, this position is necessary to coordinate all food collation and box deliveries (which has increased 50% due to COVID). The Program Coordinator now interfaces with 50 seniors each week, supervises and trains all foster youth staff members, her salary for the next 4 months of COVID program service is \$10,000.

Six (6) Foster Youth Senior Assistants- continue to shop for, collate, box and deliver food and provide support to approximately 9 seniors per week per each senior assistant for seniors who need assistance due to COVID. These seniors are extremely vulnerable and unable to get groceries independently. Each Youth Senior Assistant works for 20 hours a week at \$10/hour X 6 assistants X 16 weeks = \$19,200.

Communications/Data Specialist-Responsible for weekly reporting, data collection and evaluation in addition to public interfacing and communications on every platform in order to get the word out to the seniors, the foster youth and the community. \$8,000 = 33% of annual PT salary. This position is only needed because of the data to be collected due to our COVID support programs.

Two (2) Transportation Drivers are needed in order to assist with pick-up and delivery of food to the seniors who are unable to shop due to COVID. The cost of these transportation drivers averages \$1,600 per month. The total cost for both drivers is \$10/hour X 40 hours per week X 4 weeks X 4 months = \$6400 per driver X two drivers = a total of \$12,800.

TOTAL for Personnel = \$80,000

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

Because of COVID-related expenses and the food insecurity issues of the seniors and the youth served and the individuals on our waiting list, we are in need of the following list of equipment in order to keep food safe and organized before it is delivered. We also had to expand the food pantry and storage areas because of the increase in persons served. We researched the lowest prices for the items needed:

One 8' X 13' Storage Shed/Walmart = \$2057.66

One Whirlpool Fridge, 21.9 CU FT /Best Buy = \$1439.99

One Whirlpool Freezer, 21 CU FT Chest Freezer/Best Buy = \$809.99

Five Portable 6' Adjustable Tables/COSTCO = \$149.99 X 5 = \$749.95

Five Storage Wire Rack Shelves/COSTCO = $\$99.99 \times 5 = \499.95
TOTAL for Equipment = $\$5557.54$

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

\$40,000 in funding for boxed food purchased from Walmart/Costco/Sam's Club.

$50 \text{ seniors} \times \$200/\text{month} \times 4 \text{ months} = \$40,000$

Prior to COVID, GGI was serving approximately 25 seniors, now because of COVID that number has doubled to 50+ and we currently have seniors on a waiting list hoping to become part of the food service delivery program because they are vulnerable and should not be shopping in public. Prior to COVID, the boxes of food contained milk, eggs, canned meat, fruit vegetables, canned vegetables, jarred fruit some frozen items and a mixture of foods that were perishable and non-perishable. We try to get our items in bulk whenever possible and to use coupons and shop for specials in order to make the \$200 per senior/per month (\$50 per week) go as far as possible.

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)

NONE

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)

\$3,000 is needed for van rental and for staff mileage which is paid at the state rate of .57cents a mile. Due to COVID, GGI needs to rent 2 vans and hire 2 drivers for the rental vans in order to get the food to the 50 seniors. GGI is working with a van rental agency who will charge \$1,000 for 4 months of rental for each van = \$2,000. \$1,000 is needed for staff mileage which averages a reimbursement rate of \$250 per month for COVID related deliveries and program services.

Design, Printing, Marketing & Postage (for direct program related services only)

NONE

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)

NONE

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

\$4,000 is needed to support these additional services provided as an expansion of our summer COVID programming to include: bookkeeping (needed because of the increase in food purchases, the increase in staff and the increase in accounting services to manage the expansion. \$1,000 will pay for 10 hours of bookkeeping/month at \$25/hour for 4 months), and consultant services. \$3,000 to pay for a contracted Licensed Mental Health Counselor to work as a consultant with the Senior Connection Program to do wellness check follow-ups for the seniors, and one-on-one counseling when needed. Some issues that have arisen to date due to COVID include housing repairs, utility support and referrals to legal services and mental health

services as many seniors are experiencing high anxiety and depression due to continued isolation.

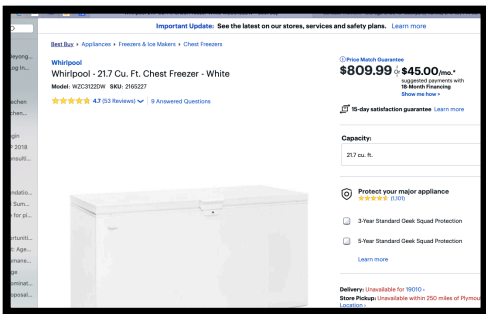
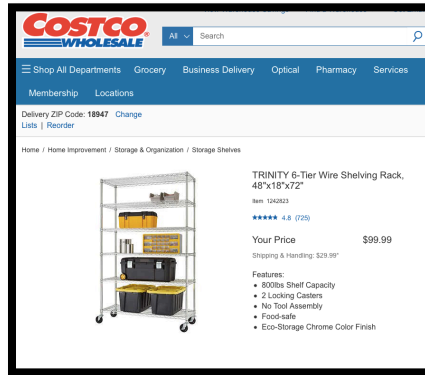
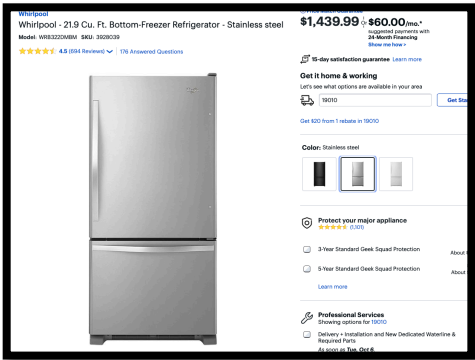
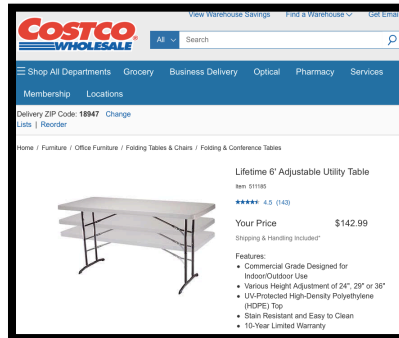
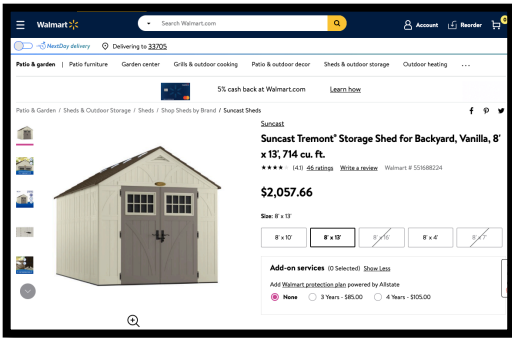
Indirect Costs (Administrative Fee, Overhead Costs, etc.). This costs usually refers to administration, personnel not directly related to the project (i.e. small percentage of Director of Finance time allocation cost), or overhead expenses. If your organization has a pre-negotiated percentage rate from 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, and never have had an established percentage rate for Indirect Costs, please use 10% as the de minimus rate.

We have calculated 10% of the COVID expansion program costs to be \$14,000.

GGI Narrative Notes on Budgeted Equipment: (Not capital requests but we researched best prices for items.)

Item Description/Store Name	Amount Needed	Amount	Totals
8' X 13' Storage Shed/Walmart	1	2057.66	2057.66
Whirlpool Fridge, 21.9 CU FT /Best Buy	1	1439.99	1439.99
Whirlpool Freezer, 21 CU FT Chest Freezer/Best Buy	1	809.99	809.99
Portable 6' Adjustable Tables/COSTCO	5	149.99	749.95
Storage Wire Rack Shelves/COSTCO	5	99.99	499.95
TOTAL			\$5557.54

Screen shots of items described above:



Golden Generations, Inc. List of Partner Organizations

Name of Partner Organization	Name of Primary Contact	Contact Info
Pinellas Community Foundation	David Bender	dbender@pinellascf.org
City of St. Petersburg My Brother's and Sister's Keeper	Leah McRae	leah.mcrae@stpete.org
The Foundation for a Healthy St. Petersburg	Delquanda Turner-Smith	delquanda@healthystpete.foundation
Senior Citizen Services	David Bender/Marilyn Rupp	dbender@pinellascf.org
Allegany Franciscan Ministries	Eileen Coogan	ecoogan@afmfl.org
Community Foundation of Tampa Bay	Jessica Scites	jscites@cftampabay.org
United Way Suncoast	Ashley Dietz	adietz@uwsuncoast.org
Venture Philanthropy Fund	Jake Jones	jamorton@pinellascf.org
My Daughter's Keeper	Donna Welch	dbwelch1@gmail.com
Arts In Action LLC	Grace Alfiero	gracealfiero@gmail.com
Atilol Consulting Solutions LLC	Lolita Dash Pitts	lolitadashschoi@pittstate.edu
Brookwood Florida	Mandy Thompson	727-822-4789
SPC (Women on the Way Program)	Shirley Crumbly	(727) 791-2555
The Sustainability Project	NaKena Cromartie	nakenacromartie@gmail.com
The Gathering of Women	Samantha Richardson	srtjazz8@aol.com
Burlington Towers	Stephanie Espier	sespier@nationalchurchresidences.org
Enoch Davis Senior Center	Lynette Buchanan	Lynette.Buchanan@stpete.org
Gethesame Church	Samantha Richardson	srtjazz8@aol.com
Walmart	Jose Madera-Montanez	jmadera.s05218.us@walmart.com