

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

HIGH POINT COMMUNITY PRIDE, 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 **HIGH POINT COMMUNITY PRIDE, INC.**, whose address is 5812 150th Ave N Clearwater, FL 33760 (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: **High Point Community Pride, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Margo Adams-Reid, Executive Director**

Address: **5812 150th Ave N Clearwater, FL 33760**

Phone Number: **727-533-0730**

Grantee's Data Universal Numbering System (DUNS) number: **072250579**

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: **October 22, 2020- December 30, 2020**

g) Amount of Funds Awarded: **\$ 29,455.00** (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: **0%**

2. Scope of Services:

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

- a) **GRANTEE** shall administer funding in an amount up to **Twenty Nine Thousand, Four Hundred and Fifty Five Dollars and 00/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- b) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:
 - i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
 - ii. Compliance with Appendix 1 - CARES Act Guidance and Requirements.
 - iii. Compliance with Appendix 2 – Attestation.
 - iv. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
 - v. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
 - vi. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.
 - vii. **GRANTEE** understands that priority service areas may be adjusted by written notice of the **AGENCY**.

3. Term of Agreement.

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

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

4. Compensation.

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed Twenty Nine Thousand, Four Hundred and Fifty Five Dollars and 00/100 cents (\$29,455.00) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to Zero Dollars and 00/100 cents dollars (\$0.00) equivalent to 0% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

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

c) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-reimbursement basis, with the **GRANTEE** to submit invoices with supporting documentation to justify the reimbursement of expenses. If any amount is paid as an advance payment to **GRANTEE**, the **GRANTEE** must provide sufficient documentation of usage of the funds for allowed purposes under this agreement in order to receive any future payments.

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

5. Performance Measures.

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

6. Data Sharing.

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

7. Insurance.

GRANTEE will be required to maintain appropriate insurance to cover the Services funded for this Agreement. Before providing any funds under this Agreement, **AGENCY** will require that **GRANTEE** provide it with proof of insurance covering the Services funded and with policy limits and deductible deemed appropriate by **AGENCY**. Whether **GRANTEE** has acceptable insurance coverage with appropriate limits and deductible is within the sole discretion of the **AGENCY**. Said insurance must remain in full force and effect during the term of this Agreement and may be not changed without written approval of **AGENCY**. Failure to maintain the insurance approved by **AGENCY** or any changes to the approved insurance without approval of **AGENCY** will result in termination of this Agreement.

8. Monitoring.

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

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

9. Special Situations.

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

AGENCY or **GRANTEE**. Incidents shall be reported to the designated **AGENCY** contact below by phone or email only. Incident report information shall not include any identifying information of the participant.

10. Amendment/Modification.

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

11. Closeout

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

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

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

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

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

12. Termination.

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

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

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

d) The **AGENCY** or the United States Department of Treasury may terminate this agreement in accordance with 2 C.F.R. § 200.339 (Termination).

13. Assignment/Subcontracting.

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

b) The **GRANTEE** is fully responsible for completion of the Services required by this

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

14. Indemnification.

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

15. Business Practices.

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

- c) All **GRANTEE** records relating to this Agreement are subject to audit by the federal government or its representatives, or the **AGENCY** and its representatives.

16. Nondiscrimination.

a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.

b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.

c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

17. Independent Contractor.

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or servants of the **GRANTEE**

18. Additional Funding.

Funds from this Agreement may not be used as the matching portion for any federal grant

except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

19. Governing Law.

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

20. Conformity to the Law.

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

21. Prior Agreement, Waiver, and Severability.

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

22. Agreement Management.

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

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

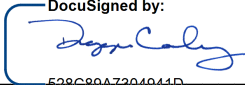
GRANTEE designates the following person(s) as the liaison for the **GRANTEE**:

Margo Adams-Reid, Executive Director
High Point Community Pride, Inc.
5812 150th Ave N Clearwater, FL 33760
727-533-0730

SIGNATURE PAGE FOLLOWS

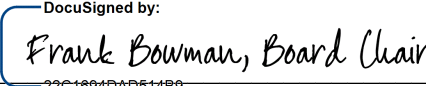
IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley
CEO


Date: 11/2/2020

GRANTEE: High Point Community Pride, Inc.

By: 
22C1694DAD514B9...
Frank Bowman, Board Chair
fbowman@tampabay.rr.com

Date: 11/2/2020

GRANTEE: High Point Community Pride, Inc.

By: 
A146B6C87BF1491...
Margo Adams-Reid, Executive Director
margoadams@verizon.net

Date: 11/3/2020

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, Margo Adams-Reid, Executive Director, am the Title: Executive Director of Name of Organization: High point Community Pride, and I certify that:

1. I have the authority on behalf of High point Community Pride (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. High point Community Pride (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. High point Community Pride (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: Margo Adams-Reid, Executive Director (Printed Name)

Signature:  A145B5C87BF1491...

Title: Executive Director

Date: 11/3/2020

APPENDIX 3 – Minimum Monitoring Requirements

1. Mandatory training provided by PCF at onset of grant re: fiscal and accountability
2. Reimbursement preferred or 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)

High Point Neighborhood Family Center Food Pantry

Pinellas CARES Nonprofit Partnership Fund

High Point Neighborhood Family Center

Margo Adams-Reid
5812 150th Ave N
Clearwater, FL 33760

margoadams@verizon.net
O: 727-533-0730

Margo Adams-Reid

5812 150th Ave N
Clearwater, FL 33760

margoadams@verizon.net
O: 727-533-0730 x205

Application Form

Introduction

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

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*

High Point Neighborhood Family Center Food Pantry

EIN*

59-3529732

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.

072250579

Mission Statement*

“To listen and to respond to the needs of our culturally and economically diverse community, by providing encouragement, assistance, education, and services to promote a better quality of life.”

Total Operating Expenditure*

What are your total annual operating expenses?

\$764,372.00

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.

\$29,455.00

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 employed in high-risk pandemic response jobs
- Residents with language barriers
- Persons with disabilities
- Low-income families

Guiding Principles*

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

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

The High Point community is incredibly diverse. Over 75 percent of our participants are making under 30,000 per year per household. Over 65 percent of our participants are single parent female heads of household families. We serve a diverse group in our community. They are 47 percent black, and minority groups make up 65 percent of our participants. Over 20 percent of our participants are Hispanic. We Have multicultural and multilingual staff. We also build strong partnerships with other organizations. Additionally we invite community members to be a part of our strategic planning process. We do short surveys with our community. Participants that come to us for family support resources also have an opportunity to fill out comments, suggestions, or issues they feel need to be addressed. Through these processes we continue to grow our perspective and our offerings to the community.

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.**

We have been High Point Community Pride, Inc. 20 years. Since the pandemic we have seen a major increase in our community's need for food. We shifted our operations to focus more heavily on food distribution.

Service Area*

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

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

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.)

The COVID-19 pandemic has placed an enormous impact on our organization since March 2020. In the beginning of the pandemic schools were shut down and for a vshort time we followed their example by implementing a partial shut down and closing our doors to the public. We spent significant resources to make our facility a safe place to work. We jumped directly into action during the shut down by implementing a weekly food pantry. Since then we have grown from our standard offering to a much larger amount and more robust variety of healthy shelf stable foods. We added in new partnerships to be able to double the amount of food given out and add fresh produce. We are now often able to provide frozen meat as well. However, we would like to offer more. The food we distribute provides a modest but much needed weekly supplement to our community. Nothing in the last 20 years compares to the level of need for the extended length of time as the current pandemic. Since the start of the pandemic we have seen a major increase in our community's need for food. Never before have we had to shift much of our operations to focus so heavily on a food pantry.

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.**

High Point Community Pride 990.pdf

Board-Approved Budget*

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

High Point NFC FY 20-21 Budget by Line Item (1).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.

Audit HPNFC 2019.pdf

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.

DOC100520 MLetter-10052020021733.pdf

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.

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.**

We host a food pantry that is open to all but has a focus on families with children living in the household. Our center is centrally located in the neighborhood that we serve, however it is also centrally located within

the county so that surrounding zip codes have access to food as well. Our address is 5812150th Ave N Clearwater, FL 33760. Our primary zip codes that we serve are 33760,33762,33764,33770, 33771, 33773 7 33782. However for food we serve all of Pinellas County regardless of zip code we do not turn people away. We keep non perishable food boxes on site to distribute to families in need any day of the week, should the need arise. Those partners sometimes pick up extra food to take into nearby neighborhoods so that those families without reliable transportation can get the assistance they require. We have plans to provide those prepackaged boxes to our secondary site which is located deeper in the High Point neighborhood. We also have access to target populations via the elementary school and middle school. At this time we utilize our on site staff and do not rely on our volunteers due to the need for social distancing and minimizing contact during the pandemic. Giving out even more food per family has been difficult due to storage considerations. With 2 more freezers and storage shelves we could increase volume and variety. We have no plans to stop distributing food so long as there is need during this pandemic. Funding is the most effective method to ensure service continues, as ultimately the length of how long we provide services is dependent on food and monetary donations. As long as we have the food coming in or the money to purchase the food our staff will continue to distribute it into our community.

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?

Our organization stays engaged with the community through social media and through those partnerships we've built. We also use our food pantry as a way to give out information relevant to the participants such as utility and rental assistance, job fairs, other food pantries, county and city resources and updates, and school updates. We are able to reach out to the families in our local elementary and middle school by having direct contact with the principals and have information regarding food distribution sent out via automated phone calls and emails to the families of children attending the schools. We also have a relationship with a local non-profit organization that owns over a hundred apartment units in the neighborhood and uses automated emails to ensure residents are aware of our food distribution efforts. We conduct our outreach and engagement in both English and Spanish so that everyone can understand what we offer.

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.

COOP HP Emergency Plan Manual.pdf

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.

COI FY21.pdf

Insurance Requirement*

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

Here is the information for your carrier:

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

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

Yes, I understand this requirement.

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

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

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

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

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

Budget Summary*

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

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

CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET SUMMARY.

Please export as a PDF and upload it.

CARES-Partnership-Fund-Budget-Summary-Grant (1).xlsx

Budget Narrative*

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

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

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

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

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

Please export as a PDF and upload it.

CARES-Partnership-Fund-Budget-Narrative-Grant (1).docx

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.

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.

St. Catherine's- Monsignor Robert Morris 727-531-7721

Buy Farm Foods- Jim Bardwell 727-269-0019

Pinellas County Schools (ESOL)- Ericka Reckenwald 727-588-6415

High Point Elementary- Annete Mavres mavresa@pcsb.org

Family Resource- Andrew Coble acoble@family-resource.org

Healthy Families Pinellas- Cindy McNulty cmcnulty@healthystartpinellas.org

Pinellas County Urban League- Tia Walker twalker@pcul.org

Bay Area Pregnancy Center- Marsha Rimer marsha@mybapc.org

Rotary Club- Beth Bell 727-418-8885

Singing Sinatras- Jim Blackwell jimmyan@verizon.net

RCS- Brena Moore- abrena.moore@rcspinellas.org

Role in Programming*

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

Our community partners know and understand the depth of needs and the unique needs of our neighborhood. Our list of community partners is extensive, as we have grown so have our relationships with other organizations throughout the county. For the purposes of best addressing the grant and its use toward feeding our community we have supplied an abbreviated listing of community partners. These organizations help us in a variety of ways relevant to our food pantry efforts. They work with us to gain access to foods, either by direct donation or funding. They assist us in getting the food into the community. They identify clients of their own whose families could use some assistance. They assist with outreach. Through partnerships with these organizations we are often able to utilize the food pantry as an entry point to other services that families in our community may need.

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.

7400

September 2020 Projections - Food*

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

0

October 2020 Projections - Food*

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

1800

November 2020 Projections - Food*

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

2800

December Projections - Food*

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

2800

Funder Involvement

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

Allegany Franciscan Ministries
Funding from a Pinellas County Municipality
Juvenile Welfare Board of Pinellas County
Pinellas County Government

Other Funding Sources

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

When the pandemic began in March 2020 we began immediately to seek donations of food or funds for food. From March to September we received \$10,657 in cash donations, \$89,469 in GA Food Boxes from JWB/Dillinger Foundation and \$17,305 in other In-Kind food donations. We have served over 20,000 households. The impact is even greater than we anticipated and its impossible to know how much longer the need will exist or how long we can maintain distribution at that rate. We have done a great job of finding partners among non-profit, for profit, faith based, civic groups, and local government to provide numerous sources of food and funding but it varies week to week and is difficult to maintain the kind of consistency our community needs.

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.

Margo Adams-Reid 10/6/2020

File Attachment Summary

Applicant File Uploads

- High Point Community Pride 990.pdf
- High Point NFC FY 20-21 Budget by Line Item (1).pdf
- Audit HPNFC 2019.pdf
- DOC100520 MLetter-10052020021733.pdf
- COOP HP Emergency Plan Manual.pdf
- COI FY21.pdf
- CARES-Partnership-Fund-Budget-Summary-Grant (1).xlsx
- CARES-Partnership-Fund-Budget-Narrative-Grant (1).docx



May 3, 2020

HIGH POINT COMMUNITY PRIDE INC
5812 150th AVENUE NORTH
CLEARWATER, FL 33760

HIGH POINT COMMUNITY PRIDE INC:

Enclosed is the organization's 2018 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by August 17, 2020.

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

Very truly yours,

Carr, Riggs & Ingram, LLC

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

September 30, 2019

Prepared For:

HIGH POINT COMMUNITY PRIDE INC
5812 150th AVENUE NORTH
CLEARWATER, FL 33760

Prepared By:

Carr, Riggs & Ingram, LLC
600 Cleveland Street, Suite 1000
Clearwater, FL 33755

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office using our secure file transfer website – <https://cricpa.sharefile.com/share/filedrop> . We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by August 17, 2020

EXTENDED TO AUGUST 17, 2020

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2018

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HIGH POINT COMMUNITY PRIDE INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 5812 150TH AVENUE NORTH City or town, state or province, country, and ZIP or foreign postal code CLEARWATER, FL 33760 F Name and address of principal officer: MARGO ADAMS SAME AS C ABOVE	D Employer identification number 59-3529732 E Telephone number (727) 533-0730 G Gross receipts \$ 767,702. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.HIGHPOINTFAMILYCENTER.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1998 M State of legal domicile: FL

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: TO ENRICH THE COMMUNITY THROUGH SERVICES AND PROGRAMS FOR THE ENTIRE FAMILY.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3		8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4		8
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5		18
	6 Total number of volunteers (estimate if necessary)	6		115
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0.
	b Net unrelated business taxable income from Form 990-T, line 38	7b		0.
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	
		742,333.		761,345.
9 Program service revenue (Part VIII, line 2g)		1,222.		976.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		655.		6.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		6,777.		5,375.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		750,987.		767,702.
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	137,843.	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.		0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	379,857.		433,727.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.		0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,835.			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	191,916.		221,377.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	709,616.		819,864.
19 Revenue less expenses. Subtract line 18 from line 12	41,371.		-52,162.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year		End of Year
		1,130,101.		1,169,141.
	21 Total liabilities (Part X, line 26)	66,744.		157,946.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,063,357.		1,011,195.

Part II Signature Block

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

Sign Here	Signature of officer MARGO ADAMS, EXECUTIVE DIRECTOR Type or print name and title	Date	
Paid Preparer Use Only	Print/Type preparer's name DAVID SIETSMA	Preparer's signature	Date Check <input type="checkbox"/> if self-employed PTIN P00707792
	Firm's name ▶ CARR, RIGGS & INGRAM, LLC Firm's address ▶ 600 CLEVELAND STREET, SUITE 1000 CLEARWATER, FL 33755	Firm's EIN ▶ 72-1396621 Phone no. 727.446.0504	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: ENRICH THE COMMUNITY THROUGH SERVICES AND PROGRAMS FOR THE ENTIRE FAMILY, PROVIDE AN ATMOSPHERE FOR CHILDREN THAT PROMOTES A CARING AND HEALTHY ENVIRONMENT FOR THE FUTURE, UNITE RESIDENTS IN OUR MULTICULTURAL NEIGHBORHOOD, EMERGENCY ASSISTANCE TO RESIDENTS IN NEED.

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

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

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

4a (Code:) (Expenses \$ 724,069. including grants of \$ 164,760.) (Revenue \$ 976.) FOR OVER FIFTEEN YEARS, HPNFC HAS SERVED OUR ETHNICALLY DIVERSE AND ECONOMICALLY CHALLENGED NEIGHBORHOOD BY PROVIDING FINANCIAL ASSISTANCE, EDUCATION, AFTER-SCHOOL CARE AND NUMEROUS OTHER SERVICES. WITH A FOCUS ON CHILDREN, HPNFC ENHANCES THE QUALITY OF LIVES. AT HPNFC, OUR YOUTH PROGRAMS STRIVE TO IMPROVE ACADEMIC PERFORMANCE BY FOCUSING ON INCREASING LITERACY LEVELS. FOR CHILDREN OF WORKING PARENTS, WE OFFER AFTER-SCHOOL SERVICES AND SUMMER CAMP ACTIVITIES THAT INCLUDE MUSIC, ART, SPORTS, AND A VARIETY OF WEEKLY FIELD TRIPS. HPNFC PROVIDES ADULT SERVICES THAT STABILIZE FAMILIES SUCH AS ASSISTANCE PAYING UTILITY BILLS, JOB TRAINING, BUS PASSES, GOAL SETTING, CLOTHING & BASIC NEEDS. HPNFC ALSO HAS MULTIPLE COMMUNITY ACTIVITIES SUCH AS RESOURCE & JOB FAIRS, PARENT WORKSHOPS & COMMUNITY HOLIDAY FESTIVITIES FOR FAMILIES.

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

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

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

4e Total program service expenses 724,069.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 8	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		18
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **MARGO ADAMS - 727-533-0730**
5812 150TH AVENUE N, CLEARWATER, FL 33760

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FRANK BOWMAN CHAIRMAN	2.00	X		X				0.	0.	0.
(2) BRUCE CHERKAS VICE CHAIRMAN	2.00	X		X				0.	0.	0.
(3) ANITA MCHENRY TREASURER	2.00	X		X				0.	0.	0.
(4) KAREN J DOUGLAS SECRETARY	2.00	X		X				0.	0.	0.
(5) HAROLD HALE MEMBER	2.00	X						0.	0.	0.
(6) KRISTEN DAMON MEMBER	2.00	X						0.	0.	0.
(7) DEPUTY GARY WILSON JR MEMBER	2.00	X						0.	0.	0.
(8) VERA M BROGA MEMBER	2.00	X						0.	0.	0.
(9) MARGO ADAMS EXECUTIVE DIRECTOR	40.00			X				56,935.	0.	7,265.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							56,935.	0.	7,265.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							56,935.	0.	7,265.	

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	695,682.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	65,663.				
	g Noncash contributions included in lines 1a-1f: \$		164,860.				
	h Total. Add lines 1a-1f		761,345.				
Program Service Revenue	2 a BUS PASS REVENUE	Business Code 624100	851.	851.			
	b PROGRAM FEES	624100	125.	125.			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		976.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6.			6.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	3,375.				
		(ii) Personal	0.				
			3,375.				
	d Net rental income or (loss)		3,375.			3,375.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses					
		d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	1,623.				
		b Less: direct expenses	b	0.			
		c Net income or (loss) from fundraising events		1,623.			1,623.
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a MISCELLANEOUS INCOME		900099	377.			377.	
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			377.				
12 Total revenue. See instructions			767,702.	976.	0.	5,381.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	164,760.	164,760.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	73,305.	62,350.	10,872.	83.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	288,371.	245,293.	42,715.	363.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	45,149.	38,377.	6,772.	
10 Payroll taxes	26,902.	22,867.	4,022.	13.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	12,700.		12,700.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	9,469.	9,469.		
12 Advertising and promotion				
13 Office expenses	22,868.	20,819.	1,587.	462.
14 Information technology				
15 Royalties				
16 Occupancy	31,182.	26,505.	4,502.	175.
17 Travel	151.	128.	23.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	54,789.	46,571.	5,479.	2,739.
23 Insurance	21,921.	18,633.	3,288.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PARTICIPANT EXPENSES	54,768.	54,768.		
b FOOD AND NUTRITION	12,021.	12,021.		
c DUES AND MEMBERSHIPS	1,498.	1,498.		
d TRAINING	10.	10.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	819,864.	724,069.	91,960.	3,835.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	70,472.	1	62,520.
	2 Savings and temporary cash investments	40,013.	2	24,319.
	3 Pledges and grants receivable, net		3	111,711.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	12,417.	9	12,994.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,518,954.		
	b Less: accumulated depreciation	10b 563,882.	1,004,674.	10c 955,072.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,525.	15	2,525.
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,130,101.	16	1,169,141.	
Liabilities	17 Accounts payable and accrued expenses	66,744.	17	157,946.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	66,744.	26	157,946.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,053,357.	27	1,001,195.
	28 Temporarily restricted net assets	10,000.	28	10,000.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,063,357.	33	1,011,195.	
34 Total liabilities and net assets/fund balances	1,130,101.	34	1,169,141.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	767,702.
2	Total expenses (must equal Part IX, column (A), line 25)	2	819,864.
3	Revenue less expenses. Subtract line 2 from line 1	3	-52,162.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,063,357.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,011,195.

Part XII Financial Statements and Reporting

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

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

Form 990 (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **HIGH POINT COMMUNITY PRIDE INC** Employer identification number **59-3529732**

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	475,738.	521,229.	564,553.	742,333.	761,345.	3065198.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	19,177.	23,955.	17,607.	20,479.	36,331.	117,549.
4 Total. Add lines 1 through 3	494,915.	545,184.	582,160.	762,812.	797,676.	3182747.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						3182747.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	494,915.	545,184.	582,160.	762,812.	797,676.	3182747.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,230.	2,958.	2,927.	4,410.	3,381.	15,906.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,920.	2,071.	214.	3,022.	377.	10,604.
11 Total support. Add lines 7 through 10						3209257.
12 Gross receipts from related activities, etc. (see instructions)					12	42,150.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.17 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.10 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

HIGH POINT COMMUNITY PRIDE INC

Employer identification number

59-3529732

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization HIGH POINT COMMUNITY PRIDE INC	Employer identification number 59-3529732
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PINCH-A-PENNY 6385 150TH AVE N CLEARWATER, FL 33760	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HIGH POINT COMMUNITY PRIDE INC	Employer identification number 59-3529732
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____

Name of organization HIGH POINT COMMUNITY PRIDE INC	Employer identification number 59-3529732
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018 Open to Public Inspection

Name of the organization: HIGH POINT COMMUNITY PRIDE INC Employer identification number: 59-3529732

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Form for Part II Conservation Easements. Includes checkboxes for various purposes (land for public use, natural habitat, open space, historically important land area, certified historic structure), a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 7/25/06), and questions 3-9 regarding monitoring, expenses, and reporting.

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a and 1b regarding reporting requirements, and question 2 regarding revenue and assets for financial gain.

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		39,833.		39,833.
b Buildings		1,144,002.	330,000.	814,002.
c Leasehold improvements		207,750.	165,611.	42,139.
d Equipment		48,037.	41,827.	6,210.
e Other		79,332.	26,444.	52,888.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				955,072.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	804,033.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	36,331.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	36,331.
3	Subtract line 2e from line 1	3	767,702.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	767,702.

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

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

1	Total expenses and losses per audited financial statements	1	856,195.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	36,331.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	36,331.
3	Subtract line 2e from line 1	3	819,864.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	819,864.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION HAS ADOPTED THE STANDARD FOR ACCOUNTING FOR UNCERTAIN POSITIONS. THE STANDARD PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization **HIGH POINT COMMUNITY PRIDE INC** Employer identification number **59-3529732**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

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

3 Enter total number of other organizations listed in the line 1 table ▶ _____

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

Schedule I (Form 990) (2018)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
EMERGENCY ASSISTANCE	3055	0.	164,760.	FMV	FOOD, CLOTHING, TOYS AND HOUSEHOLD ITEMS

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

PART I, LINE 2:

FOR FOOD ASSISTANCE, CLIENTS MUST PROVIDE PROOF OF CHILDREN IN THE HOME, OF INCOME & THEIR ADDRESS. INFO IS DOCUMENTED ON AN INDEX CARD WITH THE CLIENT'S APPROVED INFORMATION. THE CLIENT IS THEN ABLE TO PICK UP ONE FOOD BOX A WEEK & WHEN THEY PICK UP THE DATE IS WRITTEN ON THE CARD. FOR OTHER EMERGENCY ASSISTANCE, CLIENTS MUST SIGN IN TO BE ABLE TO SELECT CLOTHING, HOUSEHOLD ITEMS OR OTHER FOOD. ANY FINANCIAL ASSISTANCE REQUIRES A COMPLETED APPLICATION WITH PROOF OF HOUSEHOLD SIZE AND INCOME.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization: **HIGH POINT COMMUNITY PRIDE INC** Employer identification number: **59-3529732**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		37,773.	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	3,351	124,021.	FMV
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (GIFT CARDS)	X	24	2,765.	FMV
26 Other (TICKETS)	X	1	132.	FMV
27 Other ()				
28 Other ()				

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

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

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

Multiple horizontal lines for supplemental information input.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

HIGH POINT COMMUNITY PRIDE INC

Employer identification number

59-3529732

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

THE ORGANIZATION E-MAILS A COPY OF THE DRAFT FORM 990 TO EACH BOARD MEMBER
FOR THEIR REVIEW PRIOR TO FILING THE RETURN.

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

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE
PUBLIC UPON REQUEST.

Juvenile Welfare Board of Pinellas County Budget Line Items Report

Agency: **High Point Neighborhood Family Center**

Program: **High Point - NFC**

Fiscal Year: **FY 2020-2021**

Budget Status: **Approved**

Date Approved: **2020-09-30**

Category	Subcategory	Line Items	Total Program Budget	Original JWB Budget	Sum of Approved Amendments	Amended JWB Budget	Amount Remaining
Salaries	Salaries						
		Subtotal Salaries	\$363,834	\$363,834	\$0	\$363,834	\$363,834
		Subtotal Salaries	\$363,834	\$363,834	\$0	\$363,834	\$363,834
Benefits	Total Benefits	Total Benefits	\$101,885	\$101,885	\$0	\$101,885	\$101,885
		Subtotal Total Benefits	\$101,885	\$101,885	\$0	\$101,885	\$101,885
		Subtotal Benefits	\$101,885	\$101,885	\$0	\$101,885	\$101,885
Category	Subcategory	Line Items	Total Program Budget	Original JWB Budget	Sum of Approved Amendments	Amended JWB Budget	Amount Remaining
Professional Services	Audit/Accounting	Audit/Accounting	\$45,866	\$10,400	\$0	\$10,400	\$10,400
		Subtotal Audit/Accounting	\$45,866	\$10,400	\$0	\$10,400	\$10,400
	Other Services	Other Services	\$107,996	\$3,951	\$0	\$3,951	\$3,951
		Subtotal Other Services	\$107,996	\$3,951	\$0	\$3,951	\$3,951

Category	Subcategory	Line Items	Total Program Budget	Original JWB Budget	Sum of Approved Amendments	Amended JWB Budget	Amount Remaining
		Subtotal Professional Services	\$153,862	\$14,351	\$0	\$14,351	\$14,351
Rent Expense	Rental & Leases	Rental & Leases	\$4,800	\$4,800	\$0	\$4,800	\$4,800
		Subtotal Rental & Leases	\$4,800	\$4,800	\$0	\$4,800	\$4,800
		Subtotal Rent Expense	\$4,800	\$4,800	\$0	\$4,800	\$4,800
Repairs/Maintenance	Repairs & Maintenance	Repairs & Maintenance	\$2,820	\$2,820	\$0	\$2,820	\$2,820
		Subtotal Repairs & Maintenance	\$2,820	\$2,820	\$0	\$2,820	\$2,820
		Subtotal Repairs/Maintenance	\$2,820	\$2,820	\$0	\$2,820	\$2,820
Utilities	Communications	Communications	\$7,608	\$7,608	\$0	\$7,608	\$7,608
		Subtotal Communications	\$7,608	\$7,608	\$0	\$7,608	\$7,608
	Utilities	Utilities	\$14,076	\$14,076	\$0	\$14,076	\$14,076
		Subtotal Utilities	\$14,076	\$14,076	\$0	\$14,076	\$14,076
		Subtotal Utilities	\$21,684	\$21,684	\$0	\$21,684	\$21,684
Operating Expenses	Freight and Postage	Freight and Postage	\$180	\$180	\$0	\$180	\$180
		Subtotal Freight and Postage	\$180	\$180	\$0	\$180	\$180
	Office Supplies	Office Supplies	\$4,149	\$4,149	\$0	\$4,149	\$4,149
		Subtotal Office Supplies	\$4,149	\$4,149	\$0	\$4,149	\$4,149
	Operating Supplies	Operating Supplies	\$5,000	\$5,000	\$0	\$5,000	\$5,000
		Subtotal Operating Supplies	\$5,000	\$5,000	\$0	\$5,000	\$5,000
		Subtotal Operating Expenses	\$9,329	\$9,329	\$0	\$9,329	\$9,329
Participant Expenses	Participant Transportation	Participant Transportation	\$1,560	\$1,560	\$0	\$1,560	\$1,560
		Subtotal Participant Transportation	\$1,560	\$1,560	\$0	\$1,560	\$1,560
	Participant Expense	Participant Expense	\$45,000	\$17,155	\$0	\$17,155	\$17,155
		Subtotal Participant Expense	\$45,000	\$17,155	\$0	\$17,155	\$17,155
	Participant Food & Nutrition	Participant Food & Nutrition	\$42,939	\$8,000	\$0	\$8,000	\$8,000
		Subtotal Participant Food & Nutrition	\$42,939	\$8,000	\$0	\$8,000	\$8,000
	Participant Educ. Materials	Participant Educ. Materials	\$500	\$500	\$0	\$500	\$500
		Subtotal Participant Educ. Materials	\$500	\$500	\$0	\$500	\$500
		Subtotal Participant Expenses	\$89,999	\$27,215	\$0	\$27,215	\$27,215
Educational	Books, Subscriptions Dues & Memberships	Books, Subscriptions Dues & Memberships	\$1,180	\$1,180	\$0	\$1,180	\$1,180
		Subtotal Books, Subscriptions Dues & Memberships	\$1,180	\$1,180	\$0	\$1,180	\$1,180

Category	Subcategory	Line Items	Total Program Budget	Original JWB Budget	Sum of Approved Amendments	Amended JWB Budget	Amount Remaining
	Training	Training	\$180	\$180	\$0	\$180	\$180
		Subtotal Training	\$180	\$180	\$0	\$180	\$180
		Subtotal Educational	\$1,360	\$1,360	\$0	\$1,360	\$1,360
Travel/Conference	Travel & Per Diem	Travel & Per Diem	\$200	\$200	\$0	\$200	\$200
		Subtotal Travel & Per Diem	\$200	\$200	\$0	\$200	\$200
		Subtotal Travel/Conference	\$200	\$200	\$0	\$200	\$200
Insurance	Insurance Expense	Insurance Expense	\$14,401	\$14,401	\$0	\$14,401	\$14,401
		Subtotal Insurance Expense	\$14,401	\$14,401	\$0	\$14,401	\$14,401
		Subtotal Insurance	\$14,401	\$14,401	\$0	\$14,401	\$14,401
Miscellaneous	Bank Service	Bank Service	\$198	\$198	\$0	\$198	\$198
		Subtotal Bank Service	\$198	\$198	\$0	\$198	\$198
		Subtotal Miscellaneous	\$198	\$198	\$0	\$198	\$198
Grand Total			\$764,372	\$562,077	\$0	\$562,077	\$562,077

HIGH POINT COMMUNITY PRIDE, INC.
FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2019 AND 2018



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**HIGH POINT COMMUNITY PRIDE, INC.
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INDEPENDENT AUDITORS' REPORT

Board of Directors
High Point Community Pride, Inc.
Clearwater, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of High Point Community Pride, Inc. (the Organization), which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

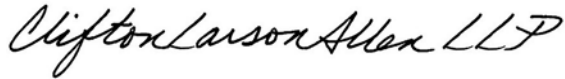
Board of Directors
High Point Community Pride, Inc.

Opinion

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report February 19, 2020, on our consideration of High Point Community Pride, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of High Point Community Pride, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering High Point Community Pride, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Lakeland, Florida
February 19, 2020

HIGH POINT COMMUNITY PRIDE, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2019 AND 2018

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash	\$ 62,520	\$ 70,472
Grants and Other Receivables	111,711	-
Prepaid Expenses	12,994	12,417
Total Current Assets	187,225	82,889
NON-CURRENT ASSETS		
Certificates of Deposit	24,319	40,013
Other Assets	2,525	2,525
Fixed Assets, Net	955,072	1,004,674
Total Noncurrent Assets	981,916	1,047,212
 Total Assets	 \$ 1,169,141	 \$ 1,130,101
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 7,107	\$ 44,911
Accrued Expenses	23,824	21,833
Total Current Liabilities	30,931	66,744
NONCURRENT LIABILITIES		
Other Liabilities	127,015	-
Total Liabilities	157,946	66,744
NET ASSETS		
Without Donor Restrictions	976,732	1,053,357
With Donor Restrictions	34,463	10,000
Total Net Assets	1,011,195	1,063,357
 Total Liabilities and Net Assets	 \$ 1,169,141	 \$ 1,130,101

See accompanying Notes to Financial Statements.

HIGH POINT COMMUNITY PRIDE, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT						
Juvenile Welfare Board of Pinellas County, Inc.	\$ 530,822	\$ -	\$ 530,822	\$ 576,893	\$ -	\$ 576,893
Grants	-	-	-	10,009	-	10,009
Contributions	10,835	56,451	67,286	7,588	10,000	17,588
In-Kind Donations	164,860	-	164,860	137,843	-	137,843
Donated Services from Juvenile Welfare Board of Pinellas County, Inc.	36,331	-	36,331	20,479	-	20,479
Other	4,734	-	4,734	8,654	-	8,654
Net Assets Released from Restrictions	31,988	(31,988)	-	-	-	-
Total Revenues and Other Support	<u>779,570</u>	<u>24,463</u>	<u>804,033</u>	<u>761,466</u>	<u>10,000</u>	<u>771,466</u>
EXPENSES						
Program Services	724,069	-	724,069	620,393	-	620,393
Management and General	128,291	-	128,291	86,313	-	86,313
Fundraising	3,835	-	3,835	23,389	-	23,389
Total Expenses	<u>856,195</u>	<u>-</u>	<u>856,195</u>	<u>730,095</u>	<u>-</u>	<u>730,095</u>
CHANGE IN NET ASSETS	(76,625)	24,463	(52,162)	31,371	10,000	41,371
Net Assets - Beginning of Year	<u>1,053,357</u>	<u>10,000</u>	<u>1,063,357</u>	<u>1,021,986</u>	<u>-</u>	<u>1,021,986</u>
NET ASSETS - END OF YEAR	<u>\$ 976,732</u>	<u>\$ 34,463</u>	<u>\$ 1,011,195</u>	<u>\$ 1,053,357</u>	<u>\$ 10,000</u>	<u>\$ 1,063,357</u>

See accompanying Notes to Financial Statements.

HIGH POINT COMMUNITY PRIDE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2019

	Program			Support		
	Juvenile Welfare Board	Other Program Services	Total Program Services	Management and General	Fundraising	Total
SALARIES AND RELATED EXPENSES						
Salaries	\$ 297,306	\$ 3,984	\$ 301,290	\$ 52,466	\$ 446	\$ 354,202
Employee Benefits	44,730	-	44,730	7,893	-	52,623
Payroll Taxes	22,867	-	22,867	4,022	13	26,902
Total Salaries and Related Expenses	364,903	3,984	368,887	64,381	459	433,727
EXPENSES						
Accounting - In-Kind Services	-	-	-	36,331	-	36,331
Bank Charges	-	-	-	451	-	451
Contract Services	9,469	-	9,469	-	-	9,469
Dues and Memberships	1,498	-	1,498	-	-	1,498
Food and Nutrition	132,178	-	132,178	-	-	132,178
In-Kind Expenses	44,603	-	44,603	-	-	44,603
Insurance	18,633	-	18,633	3,288	-	21,921
Operating Supplies	8,008	-	8,008	-	-	8,008
Participant Expenses	58,518	-	58,518	-	-	58,518
Postage	143	-	143	24	-	167
Professional Services	-	-	-	12,700	-	12,700
Repairs and Maintenance	14,519	-	14,519	2,562	-	17,081
Telephone and Internet	8,918	-	8,918	1,112	462	10,492
Training	10	-	10	-	-	10
Travel and Auto Mileage	128	-	128	23	-	151
Utilities	11,986	-	11,986	1,940	175	14,101
Total Expenses Before Depreciation	673,514	3,984	677,498	122,812	1,096	801,406
DEPRECIATION	-	46,571	46,571	5,479	2,739	54,789
Total Expenses	<u>\$ 673,514</u>	<u>\$ 50,555</u>	<u>\$ 724,069</u>	<u>\$ 128,291</u>	<u>\$ 3,835</u>	<u>\$ 856,195</u>

See accompanying Notes to Financial Statements.

**HIGH POINT COMMUNITY PRIDE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2018**

	Program			Support		
	Juvenile Welfare Board	Other Program Services	Total Program Services	Management and General	Fundraising	Total
SALARIES AND RELATED EXPENSES						
Salaries	\$ 263,624	\$ -	\$ 263,624	\$ 31,015	\$ 15,507	\$ 310,146
Employee Benefits	39,561	-	39,561	4,654	2,327	46,542
Payroll Taxes	19,694	-	19,694	2,317	1,158	23,169
Total Salaries and Related Expenses	322,879	-	322,879	37,986	18,992	379,857
EXPENSES						
Accounting - In-Kind Services	-	-	-	20,479	-	20,479
Bank Charges	-	-	-	207	-	207
Contract Services	5,248	-	5,248	-	-	5,248
Dues and Memberships	1,151	1,258	2,409	-	-	2,409
Equipment Rental	4,793	-	4,793	846	-	5,639
Food and Nutrition	7,893	-	7,893	-	-	7,893
In-Kind Expenses	-	137,843	137,843	-	-	137,843
Insurance	8,339	-	8,339	981	491	9,811
Office Supplies	3,511	-	3,511	413	207	4,131
Operating Supplies	3,803	-	3,803	-	-	3,803
Participant Expenses	25,802	6,950	32,752	-	-	32,752
Postage	198	-	198	35	-	233
Professional Services	-	-	-	13,200	-	13,200
Repairs and Maintenance	8,821	16,568	25,389	4,481	-	29,870
Telephone and Internet	9,377	-	9,377	1,103	552	11,032
Training	100	725	825	-	-	825
Travel and Auto Mileage	294	1,329	1,623	287	-	1,910
Utilities	10,555	-	10,555	1,242	621	12,418
Total Expenses Before Depreciation	412,764	164,673	577,437	81,260	20,863	679,560
DEPRECIATION	14,102	28,854	42,956	5,053	2,526	50,535
Total Expenses	<u>\$ 426,866</u>	<u>\$ 193,527</u>	<u>\$ 620,393</u>	<u>\$ 86,313</u>	<u>\$ 23,389</u>	<u>\$ 730,095</u>

See accompanying Notes to Financial Statements.

HIGH POINT COMMUNITY PRIDE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (52,162)	\$ 41,371
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	54,789	50,535
(Increase) or Decrease in Assets:		
Grants and Other Receivables	(111,711)	17,874
Prepaid Expenses	(577)	(2,483)
Increase or (Decrease) in Liabilities:		
Accounts Payables	(37,804)	16,312
Accrued Liabilities	1,991	-
Other Liabilities	127,015	-
Net Cash Provided(Used) by Operating Activities:	(18,459)	123,609
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Equipment	(5,187)	(88,634)
(Purchase) Sale of Certificates of Deposit	15,694	(655)
Net Cash Provided (Used) by Investing Activities	10,507	(89,289)
NET INCREASE (DECREASE) IN CASH	(7,952)	34,320
Cash - Beginning of Year	70,472	36,152
CASH - END OF YEAR	\$ 62,520	\$ 70,472

See accompanying Notes to Financial Statements.

**HIGH POINT COMMUNITY PRIDE, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

High Point Community Pride, Inc. (the Organization) is chartered as a nonprofit Florida corporation and is located in Clearwater, Florida. The Organization serves the ethnically diverse and economically challenged High Point neighborhood by providing financial assistance, education, after-school care, and numerous other programs to create a more supportive, stable environment. The Organization's activities are funded primarily by grants from the Juvenile Welfare Board of Pinellas County.

Certificates of Deposit

Certificates of deposit are stated at cost plus interest earned.

Fixed Assets

Furniture, equipment, and property are stated at cost, if purchased or at estimated market value at the date of receipt if acquired by gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Expenditures of \$500 and over for the purchase of buildings and equipment have been capitalized.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, or an unconditional promise to give is received. A receivable is recognized by the Organization for grants and contracts to be received from the grantor or donor. The Organization considers its receivables to be fully collectible. The Organization does not charge interest on outstanding accounts receivable. No allowance for doubtful accounts is required.

**HIGH POINT COMMUNITY PRIDE, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services

In accordance with generally accepted accounting principles the value of donated services is reported in the financial statements when the services require specialized skills that would have been purchased if not donated. All such amounts are included in in-kind donations in the accompanying statements of activities. A number of volunteers have donated significant amounts of time to the Organization's operations. However, they are not reflected on the accompanying financial statements, since they do not meet the requirements.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal and state income taxes has been made in the accompanying financial statements.

The Organization has adopted the standard for accounting for uncertain tax positions. The standard prescribes a recognition threshold and measurement principles for the financial statement recognition and measurement of tax positions taken or expected to be taken on a tax return that are not certain to be realized.

The Organization's tax returns are subject to review and examination by the federal and state authorities. The Organization is not aware of any activities that would jeopardize its tax-exempt status. The Organization is not aware of any activities that are subject to tax on unrelated business income or excise taxes.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs such as depreciation, repairs and maintenance, and insurance expenses have been allocated among the programs and supporting services benefited based on the approximate usage of the property and equipment. Costs such as utilities, office supplies, operating expenses and telephone usage are based on the approximate time allocation of the Organization's employees.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**HIGH POINT COMMUNITY PRIDE, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented, with the exception of liquidity disclosure as permitted by the standard only presented for the year ended September 30, 2019.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to September 30, 2019 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2019. Management has performed their analysis through REPORT DATE, the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash	\$ 62,520
Grants and Other Receivables	111,711
Certificates of Deposit	24,319
Less: Net Assets With Donor Restrictions	<u>(34,463)</u>
Total	<u><u>\$ 164,087</u></u>

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures.

HIGH POINT COMMUNITY PRIDE, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE 3 FIXED ASSETS

Fixed assets consist of the following as of September 30:

	2019	2018	Estimated Original Useful Lives
Land	\$ 39,833	\$ 39,833	
Buildings and Improvements	1,437,652	1,432,465	7 to 39 Years
Furniture, Fixtures, and Equipment	41,469	41,469	3 to 7 Years
Total Fixed Assets	<u>1,518,954</u>	<u>1,513,767</u>	
Less: Accumulated Depreciation	<u>(563,882)</u>	<u>(509,093)</u>	
Total	<u>\$ 955,072</u>	<u>\$ 1,004,674</u>	

Depreciation expense was \$54,789 and \$50,536 in 2019 and 2018, respectively.

NOTE 4 LAND USE RESTRICTION AGREEMENT

In 2006, the Organization entered into a land use agreement with Pinellas County, Florida (the County). The County funded \$940,000 of the acquisition cost of the property located at 5812 150th Avenue North, Clearwater, Florida. The agreement places restrictions on the sale or alteration and the use of this property. In the event that a sale or alternate use of the property occurs during the effective period of the agreement, title to the property will revert to the County. The effective period expires on September 12, 2026.

NOTE 5 LONG TERM LIABILITY

The Organization has recorded a long term liability that is due to Juvenile Welfare Board of Pinellas County (JWB) for amounts advanced to the Organization. The funds are not required to be paid back while the Organization is engaged in a funding agreement with the JWB. Should either JWB or the Organization choose to discontinue the funding relationship, the payable would be due upon termination of the funding agreement.

NOTE 6 CONCENTRATIONS

Grants received from the Juvenile Welfare Board of Pinellas County, Inc. represent 71% and 77% of total revenue for the years ended September 30, 2019 and 2018, respectively. Funds receivable from Juvenile Welfare Board of Pinellas County, Inc. represent 100% of accounts receivable as of September 30, 2019. There were no funds receivable from Juvenile Welfare Board of Pinellas County, Inc. as of September 30, 2018.

HIGH POINT COMMUNITY PRIDE, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE 7 CONTINGENCY

The Organization is subject to audit examination by funding sources to determine compliance with grant conditions. In the event that any expenditure would be disallowed, repayment could be required.

NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods.

	2019	2018
Building Fund	\$ 22,523	\$ -
Family Support	9,817	-
Family Harvest Program	1,863	10,000
After School/Summer Program	260	-
Total	<u>\$ 34,463</u>	<u>\$ 10,000</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended September 30:

	2019	2018
Youth Program	\$ 11,931	\$ -
After School/Summer Program	9,920	-
Family Harvest Program	8,137	-
Building Fund	1,257	-
Family Support	743	-
Total	<u>\$ 31,988</u>	<u>\$ -</u>



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

Board of Directors
High Point Community Pride, Inc.
Clearwater, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of High Point Community Pride, Inc. (the Organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 19, 2020.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We consider the deficiency described in the accompanying schedule of findings and responses as item 2019-001 to be a material weakness.

Board of Directors

High Point Community Pride, Inc.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2019-002 to be a significant deficiency.

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the Organization'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 our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

High Point Community Pride, Inc.'s Response to Findings

High Point Community Pride, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and responses. High Point Community Pride, Inc.'s responses were not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Lakeland, Florida
February 19, 2020

**HIGH POINT COMMUNITY PRIDE, INC.
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2019**

Material Weakness

2019-001:

MATERIAL AUDIT ADJUSTMENTS

Condition:

During our audit, we noted material audit adjustments were required to be posted to the financial statements. Entries were required to properly record in-kind donations and services.

Criteria:

All accounting transactions should be properly recorded during the year.

Effect:

The financial statements were materially incorrect.

Cause:

Internal controls over the preparation of the general ledger by the outside accountant did not identify the misstatements.

Recommendation:

We recommend management establish an internal control process to ensure the general ledger is prepared accurately and reflects all activity of the Organization.

Corrective Action Plan:

Management agrees with the finding and wants to emphasize that the ledger entry referenced was the result of a contract between our primary funding agency and the outside accounting firm that their funded agencies are required to use to receive the primary funding agency's substantial funding. The use of the outside accounting firm is a relatively new requirement placed on their funded agencies. The internal management had controls in place that the new assigned accounting firm did not pick up in the transition. We will implement procedures to ensure that internal management has knowledge of transactions that occur between the funder and the outside accountant and that these transactions are correctly recorded in our internal accounting system.

Significant Deficiencies

2019-002:

IMPROVE MONTH-END AND YEAR-END CLOSING PROCESSES

Condition:

Several journal entries were provided by the outside accountants after the year-end close process was completed and there was no evidence of management approval of journal entries and bank reconciliations performed during the year.

Criteria:

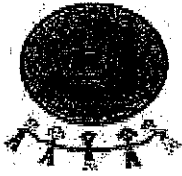
All accounting transactions should be properly recorded during the year in accordance with generally accepted accounting principles and journal entries and bank reconciliations should be reviewed and approved timely.

Effect:

There were delays in producing the trial balance for the year-end audit and there could be misstatements in the accounting records due to the lack of review.

**HIGH POINT COMMUNITY PRIDE, INC.
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
SEPTEMBER 30, 2019**

- Cause:** All of the journal entries required to convert the general ledger from modified cash basis had not been made at year-end. During the transition to a different accounting function, the Organization did not update all of their procedures.
- Recommendation:** We recommend management establish an internal control process to ensure all entries are made at year-end to reflect the accrual basis of accounting. We also recommend internal controls be put in place to allow for review and approval for journal entries and bank reconciliations.
- Corrective Action Plan:** Management agrees with the finding and must emphasize that the issues regarding the delays and misstatements were the result of the outside accounting agency that we are required by our primary funder to use. Management internally has the same controls as have been in place for many years with all bank reconciliations and journal entries being reviewed and signed. The outside accounting firm did not provide the correct signed documents to the auditor. Internal controls will be put in place to ensure that the outside accounting firm provides the correct documentation to internal management and to the auditors. Internal management will make every effort to ensure that the outside accounting firm submits the correct documents in a timely manner for any future audits they may be involved in.



**HIGH POINT
NEIGHBORHOOD
FAMILY CENTER**



High Point Neighborhood Family Center. 5812 150th Ave N, Clearwater FL 33760
Office 727-533-0730.

CliftonLarsonAllen LLP

402 South Kentucky Avenue, Suite 600
Lakeland, Florida 33801

This representation letter is provided in connection with your audit of the financial statements of High Point Community Pride, Inc., which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of February 19, 2020, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 10, 2019, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. We acknowledge and have fulfilled our responsibility for 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control over the receipt and recording of contributions.
5. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions used in making those estimates, and we believe the estimates (including those measured at fair value) and the significant assumptions used in making those accounting estimates are reasonable.
6. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
7. Related party relationships and transactions, including, but not limited to, accounts receivable or payable, sales, purchases, loans, transfers, leasing arrangements, and guarantees, have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
9. You have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We agree with those adjustments and accept responsibility for them.
10. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
11. Material concentrations have been properly disclosed in accordance with U.S. GAAP. Concentrations refer to individual or group concentrations of contributors, grantors, clients, customers, suppliers, lenders, products, services, fund-raising events, sources of labor or materials, licenses or other rights, or operating areas or markets for which events could occur that would significantly disrupt normal finances within the next year.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
13. Designations of net assets, or reclassifications of net assets, have been properly authorized, approved, and reflected in the financial statements.
14. The cost allocation methods used to allocate the entity's expenses to the appropriate functional classification as program services, management and general, and fundraising are properly supported by the entity's books and records. The cost allocation methods used are rational, systematic, and consistently applied. The bases used for allocation of functional expenses are reasonable.


Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
3. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
4. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
7. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements or abuse whose effects should be considered when preparing financial statements.
8. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.

10. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
11. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
12. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to High Point Community Pride, Inc.; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
13. High Point Community Pride, Inc. is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the entity's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up to date.
14. We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
15. As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements and related notes. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
16. We understand that as part of your audit, you prepared the adjusting journal entries and acknowledge that we have reviewed and approved those entries and accepted responsibility for them. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
17. We have evaluated the adequacy and results of the depreciation services performed and accept responsibility for the results. We acknowledge our responsibility for our depreciation schedules and have determined the methods and rates of depreciation and the salvage values used in the calculations. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your depreciation services; have made all significant management judgments

and decisions; and have assumed all management responsibilities. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.

- 18. We have a process to track the status of audit findings and recommendations.
- 19. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

Signature:  Title: *Executive Director*

Signature: _____ Title: _____

February 19, 2020
 CliftonLarsonAllen LLP
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Adjusting Journal Entries JE # 1			
To rollforward equity (Amount below materiality, recorded for FS purposes)			
3000	3000 -- Net Assets - Unrestricted	141.00	
5545	5545 -- Miscellaneous - Other		141.00
Total		141.00	141.00
Adjusting Journal Entries JE # 2			
To reclass interfund payable:			
2005	2005 -- Accounts Payable - SOR	2,663.00	
CLA001	Intercompany Payable		2,663.00
Total		2,663.00	2,663.00
Adjusting Journal Entries JE # 3			
Client provided entry - To record in-kind GA food:			
5010	In-Kind Expenses:Food	120,157.00	
4040	4040 -- In-kind Revenue		120,157.00
Total		120,157.00	120,157.00
Adjusting Journal Entries JE # 4			
To record in kind accounting services:			
CLA003	In Kind Professional Service	36,331.00	
CLA002	In Kind Accounting Service		36,331.00
Total		36,331.00	36,331.00

February 19, 2020
CliftonLarsonAllen LLP
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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 5			
Client provided entry: To adjust Payroll Accrual			
2305	2305 -+ Insurance Payable- Can/CI/Acc	188.00	
2306	2306 -+ Insurance Payable/Health	3,878.00	
2307	2307 -+ Insurance Payable - Life/ADD	84.00	
5120	Payroll:5120 -+ Salaries	941.00	
5211	Payroll:5211 -+ FICA	89.00	
5250	Payroll:5250 -+ Unemployment compensation	2.00	
2300	2300 -+ Accrued Liabilities		941.00
2301	2301 -+ Payroll Tax Liabilities FIT/S.S		89.00
2311	2311 -+ Unemployment Tax Payable		2.00
5230	Payroll:5230 -+ Life & Health Ins.		3,878.00
5231	Payroll:5231 -+ Life/Dental/AD&D Ins		272.00
Total		5,182.00	5,182.00

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 6			
Client provided entry - To record vacation accrual			
2350	2350 -+ Accrued Leave	12,520.00	
7120	Vacation Wages	12,985.00	
7211	Vacation FICA	993.00	
2350	2350 -+ Accrued Leave		13,978.00
7120	Vacation Wages		11,631.00
7211	Vacation FICA		889.00
Total		26,498.00	26,498.00

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 7			
To reclass items that were expensed instead of capitalized, and record current year depreciation.			
1500	1500 -+ Fixed Assets	5,187.00	
5899	Depreciation Expense	54,789.00	
1300	1300 -+ Accumulated Depreciation		54,789.00
5462	5462 -+ Grounds-Repair and maint		1,407.00
5612	Restricted Expenses:Restric + Halloween:Summer Camp		3,780.00
Total		59,976.00	59,976.00

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 8			
Client provided entry: to adjust year end prepaid balance:			
1200	1200 -+ Prepaid Expenses	577.00	
5450	5450 -+ Insurance		577.00
Total		577.00	577.00
Adjusting Journal Entries JE # 9			
Client provided entry: To reclass Allegany Grant Expenses from Participant Expenses			
5620	5620 -+ Allegany Expense	740.00	
6515	6515 -+ Participation Expense		740.00
Total		740.00	740.00

February 19, 2020
CliftonLarsonAllen LLP
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High Point Neighborhood Family Center

EMERGENCY PLAN/COOP

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Rev. 3/10 – Reviewed 4/27/12 – Rev. 4/24/13

I. **WORKPLACE SAFETY RULES**

Your safety is the constant concern of the Center. Every precaution has been taken to provide a safe workplace. The Maintenance Department makes regular inspections and meets with management to plan and implement further improvements in our safety program. Common sense and personal interest in safety are still the greatest guarantees of your safety at work, on the road, and at home. **We take your safety seriously and any willful or habitual violation of safety rules will be considered cause for dismissal.** High Point Neighborhood Family Center is sincerely concerned for the health and well-being of each member of the team.

The cooperation of every employee is necessary to make the Center a safe place in which to work. Help yourself and others by reporting unsafe conditions or hazards immediately to the Executive Director or Program Director. Give earnest consideration to the rules of safety presented.

- **Accident reporting:** Any injury at work – no matter how small – must be reported immediately to your supervisor and receive first aid attention. Serious conditions often arise from small injuries if they are not cared for at once.
- **Specific safety rules and guidelines:** To ensure your safety, and that of your coworkers, please observe and obey the following rules and guidelines:
 1. Observe and practice the safety procedures established for the job.
 2. In case of sickness or injury, no matter how slight, report at once to Executive Director or Program Director. In no case should an employee treat his own or someone else's injuries or attempt to remove foreign particles from the eye.
 3. In case of injury resulting in possible fracture to legs, back, or neck, or any accident resulting in an unconscious condition, or a severe head injury, the employee is not to be moved until medical attention has been given by authorized personnel.
 4. Do not wear loose clothing or jewelry around machinery. It may catch on moving equipment and cause a serious injury.
 5. Never distract the attention of another employee, as you might cause him or her to be injured. If necessary to get the attention of another employee, wait until it can be done safely.
 6. Where required, you must wear protective equipment such as goggles, safety glasses, masks, gloves, hair nets, etc.
 7. File materials, bins, boxes, or other equipment so as not to block aisles, exits, fire-fighting equipment, electronic lighting or power panel, valves, etc.
 8. FIRE DOORS AND AISLES MUST BE KEPT CLEAR.

9. Keep your work area clean.
 10. **OBSERVE SMOKING REGULATIONS.**
 11. Running and horseplay are strictly forbidden.
 12. Do not block access to fire extinguishers.
 13. Do not tamper with electric controls or switches.
 14. Do not operate machines or equipment until you have been properly instructed and authorized to do so.
 15. Do not engage in such other practices as may be inconsistent with ordinary and reasonable common sense safety rules.
 16. Report any UNSAFE conditions or acts to the Executive Director or Program Director.
 17. **HELP TO PREVENT ACCIDENTS.**
 18. Use designated passages when moving from one place to another; never take hazardous shortcuts.
 19. Lift properly – use your legs, not your back! For heavier loads, ask for assistance.
 20. Do not adjust, clean, or oil moving machinery.
 21. Keep machine guards in their intended place.
 22. Do not throw objects.
 23. Clean up spilled liquid, oil, or grease immediately.
 24. Wear hard sole shoes and appropriate clothing.
 25. Place trash and paper in proper containers.
- **Safety Checklist:** It's every employee's responsibility to be on the lookout for possible hazards. If you spot one of the conditions on the following list – or any other possible hazardous situation – report it to the maintenance staff.
 1. Slippery floors and walkways
 2. Tripping hazards, such as hose links, piping, etc.
 3. Missing (or inoperative) entrance and exit signs and lighting

4. Poorly lighted stairs
 5. Loose handrails or guardrails
 6. Loose or broken windows
 7. Dangerously piled supplies or equipment
 8. Open or broken windows
 9. Unlocked doors and gates
 10. Electrical equipment left operating
 11. Open doors on electrical panels
 12. Leaks of steam, water, oil, etc.
 13. Blocked aisles
 14. Blocked fire extinguishers, hose sprinkler heads
 15. Blocked fire doors
 16. Evidence of any equipment running hot or overheating
 17. Oily rags
 18. Evidence of smoking in non-smoking areas
 19. Roof leaks
 20. Directional or warning signs not in place
 21. Safety devices not operating properly
 22. Machine, power transmission, or drive guards missing, damaged, loose, or improperly placed
- **Seat Belts:** All employees must use seat belts and shoulder restraints (if available) whenever they operate a vehicle on company business. The driver is responsible for seeing that all passengers in front and rear seats are buckled up.
 - **Office Safety:** It is the responsibility of each employee to create a safe work environment by keeping workstations neat and orderly, and making certain that floor space is clear and uncluttered. Be aware of areas with poor lighting, wet floors, broken glass or furniture, electrical problems, frayed carpeting or other hazards and report them immediately to the Program Director, Maintenance or Executive Director.

Follow these general guidelines to avoid accidents:

1. Keep desk / file drawers closed.
 2. Make sure typewriters, computers and other desktop machines are securely placed so they can't fall.
 3. Stand on a step ladder or step stool – not a desk or a chair – when you need something which is not easily reached.
 4. Don't tilt chairs back or onto their back legs.
 5. Never unplug something by pulling the cord.
 6. Handle sharp items carefully and store away when not in use.
 7. Lift carefully. When you lift objects, keep your back straight and let your leg muscles do the work.
- **Dress Code:** As a representative of the HPNFC, you are expected to dress in an appropriate manner. The dress code requirements stress common sense, neatness, and cleanliness. Clothing should be modest, in good repair and sensible for the season.

If your activities require extreme physical activity, you should wear clothing suited for those needs.

Since you will be working closely with others, good personal hygiene is extremely important.

Items such as tank tops, or clothing which is too short, are deemed inappropriate in a work environment.

Designated uniforms or work clothes shall be worn at all times unless otherwise instructed.

- **Adult Disruptive Patron Policy**

1. Inform Program Director or Executive Director, where applicable, of disruptive patron, and ask the person to observe proper conduct in the Center.
2. Warn person(s) that they must leave the building if attending behavior does not cease.
3. Ask person(s) to leave the building.
4. If behavior continues and/or patron resists request to leave the building, have the person in charge or the administrative office phone the police. If the behavior poses a threat to others, **DO NOT ATTEMPT** to deal with the patron. Keep people away from the area and notify the police – 911 – immediately.
5. The person in charge should be the one to notify police. If the incident is not life-threatening, the person in charge (or administrative office) should call the non-

emergency phone number. In the event of a life-threatening incident, 911 shall be called immediately. Make sure staff is advised of the problem.

6. Once police arrive, a trespass warning should be issued. With police present, the person in charge will inform disruptive patron that he/she is no longer welcome on the premises. If he/she returns to the premises, the police will be informed immediately. The police officer will write out the trespass warning and give a copy to the person who issued it.
 7. If patron reports seeing a misdemeanor or felony not observed by others, make certain patron remains to identify suspect and give police an account of the incident.
 8. Complete incident report and give to Executive Director or Program Director.
- **Guest Rules Governing the Use of the Center:** While in the Center, Please Do Not:
 1. Smoke
 2. Loiter or Solicit
 3. Sleep
 4. Bring pets into the building
 5. Harass guests or staff
 6. Be drunk or disorderly
 7. Leave children unattended
 8. Enter with bare feet or without shirt
 9. Place feet on table or chairs

Violation of any one of these rules may subject the individual(s) involved to exclusion from the Center premises.

- **Threats to Public Safety:**
 1. If an unsafe condition exists in the building such as fire, bomb threat, criminal activity, physical violence or any other condition which poses an immediate threat to the safety of the patrons or staff, contact the Program Director or Executive Director.
 2. It is the responsibility of these parties to notify the police (911).

- **Incident / Accident Report:** An Incident / Accident Report is to be used to report any event that happened or is alleged to have happened at the Center. The in-charge person should write out the Incident/Accident Report immediately, giving as much details as possible. Here are a few examples when you should write an Incident / Accident Report:
 1. Disruptive patron
 2. Injury to patron: If an injured patron refuses medical treatment, be sure to include that information in Incident / Accident Report.
 3. Damage / Destruction to premises

Once Incident/Accident Report is completed, give to the Executive Director or Program Director.

- **Record Keeping:** The High Point Neighborhood Family Center is required to keep records on every workplace injury and to record any time you are unable to perform your full duties because of a work-related injury or illness. HPNFC's Program Director maintains these records. Any time you incur a workplace injury, an accident form must be sent to the Administrative Office, no matter how minor the injury is.

Similarly, you may not be excused from performing any of your regular work duties, unless you have first obtained a work restriction form. If you are unable to perform your regular work duties, you must obtain a work restriction form from the Program Director. This form is to be completed by your doctor.

Logs and summaries of occupational injuries and illnesses are kept by High Point Neighborhood Family Center for five (5) years at the facility where the injury occurred or where the employee who took ill worked.

- **Posting:** A poster describing High Point Neighborhood Family Center's and your responsibilities and duties under OSHA are displayed in the facility, along with other work-related informational posters. If you have any questions about the information found on the poster or need assistance in understanding, reading, or having the poster translated, contact the Program Director.

II. BUILDING SECURITY MEASURES

Based on the current world events, the following building security measures are being added to the HPNFC Risk Management Manual:

- **ANNOUNCE THREAT CONDITION TO ALL EMPLOYEES.**
- Conduct periodic inspection of building facilities and heating-ventilation-air conditioner (HVAC) systems for irregularities.

- Increase visibility in and around perimeters by increasing perimeter lighting and removing or maintaining vegetation.
- Instruct employees to report suspicious activities, packages and people, and report all suspicious activity immediately to their supervisor.
- Validate vendor lists for all routine deliveries and repair services and verify unscheduled repair services before allowing persons to enter building.
- Instruct people to be especially watchful for suspicious or unattended packages and articles either delivered or received through the mail.
- Initiate a system to enhance mail and package screening procedures (both announced and unannounced).
- Provide training to all personnel on what to look for, bomb threat procedures and evacuation procedures.
- Have maps of facility available.
- Lock doors to janitorial and other maintenance closets at all times.
- Maintain emergency supplies such as first-aid equipment, candles, water, and lanterns.

III. OFFICE SHUTDOWN / EMERGENCY PROCEDURES:

- A. **OBJECTIVE:** To ensure the safe and orderly shutdown of offices during an emergency. The Director or designee will communicate a “prepare to leave the building” order, or in the case of a sudden weather or civil emergency, the Executive Director or person in charge will issue the order. Depending on the time available, the following activities shall take place in the priority order:
1. Everyone in the building who is not essential to the office shutdown should be asked to leave the building and return home or seek safety in a public shelter. If this is a sudden weather emergency and this is not appropriate, the office emergency plan should be followed.
 2. All electrical and electronic equipment should be disconnected and secured. (See Emergency Procedures for Management Systems)
 3. When possible, equipment or other than computers and workstations should be moved to a safe and secure internal area (away from windows).
 4. Secure all windows.
 5. Remove all items from the floor.

6. Remove items from lower drawers and file cabinets, in the safest and most expeditious manner possible.
7. Direct all non-essential staff to leave the building as soon as they have completed the securing of their own area.

IV. MANAGEMENT SYSTEMS / EMERGENCY PROCEDURES

A. **OBJECTIVE:** To provide a systematic approach to the handling of electronically stored data and electronic hardware.

B. **PRE-EMERGENCY PROCEDURES:**

1. The Executive Director or Program Director will notify staff that an emergency condition is pending. Notification will be made to all staff who have computers and related equipment.

2. **DATA PRESERVATION**

All data will be backed up on diskettes. Two copies will be made. One copy will be stored in a pre-determined “safe” spot within the facility, and the second will be given to the administrator who will take the copies off site with them.

3. **EQUIPMENT SECURITY**

- Unplug all the equipment from the electrical supply (from wall-not pieces, includes controllers, modems, etc).
- Do not disturb the wiring of the computer and peripheral equipment (printers, modems).
- If the computer or other equipment is on the floor, place it on a desk, table or chair. If the equipment is near a window, or otherwise is in danger, move it as far as possible from the source of danger, without disrupting wiring/cabling.
- All computers will be given in advance an emergency kit, consisting of two large garbage bags and tape. During the pre-emergency phase, the kit will be utilized. Place the equipment within the bag if possible and secure with tape provided. If this is not possible, use bags to protect the equipment in the most effective manner.

- Use remaining tape to secure windows in the area of the equipment.

4. OTHER CONSIDERATIONS

Lap Top Computer: The Program Director or Executive Director should take the laptop computer with her, along with the battery pack and the adapter. During the pre-emergency phase, the battery pack should be kept charged and ready for use.

The Program Director has a laptop available for use.

C. EMERGENCY PHASE

The Program Director will use the laptop to retrieve information needed to manage the emergency functions and to prepare for the recovery efforts.

D. POST-EMERGENCY PHASE

- If the facility has been damaged, or has had water in the building, do not turn on equipment. Report this to the Center's Executive Director.
- If equipment is damaged, complete reports (form attached) showing description of equipment, any and all identifying numbers, initial assessment of damage, cause, if known.
- If building and equipment are cleared for use, then proceed in the following manner:
 1. Plug in equipment
 2. Turn equipment on. See if you can access your programs through your normal procedure.
 3. If necessary, use 'Restore' command to restore data files from backup.

V. **RESPONSIBILITIES OF STAFF**

A. **PROGRAM DIRECTOR**

The Program Director carries the primary responsibility for initiating any emergency alarm. The following responsibilities comprise the duties of the Program Director in a possible sudden disaster situation:

1. The Program Director will contact the Executive Director or designated backup to determine the need for initiation of these procedures.

2. If determined that time does not allow for consultation with the Executive Director or designated backup, full authority to initiate the procedures to warn staff is given to the Program Director.
3. The Program Director will alert staff, who will alert other Center resident activities occurring at the time informing them to either seek cover or to evacuate.

B. ADMINISTRATIVE ASSISTANT

The Administrative Assistant, upon hearing the emergency alarm, will assist the Program Director in alerting Center residents and participants.

C. EXECUTIVE DIRECTOR

The Program Director and Executive Director maintain primary responsibility for sudden disaster situations. Their responsibilities include the following duties:

1. If time allows, the Executive Director or designated backup will be responsible to give instructions to the Program Director to initiate the alert to all staff.
2. The Director will be responsible for supplemental instructions to staff and provide subsequent instructions after the danger has passed.
3. The Director will direct first aid services and instruct appropriate staff to call 911 for medical assistance.
4. The Director will be responsible to call police or fire department(s) if damage results and will direct staff to return to work, assist in the cleanup, evacuate the building or return home as events dictate the appropriate action.

D. MAINTENANCE STAFF

Security of the Center

Includes activities such as disconnecting all electrical equipment at the wall outlet, securing all doors if office shut-down and restoration of same after disaster occurs, and elevating this equipment, covering with plastic and unplugging and restoration of same after disaster occurs.

E. STAFF

1. Staff, upon hearing the emergency alarm, will immediately act to ensure their own and others' safety.
2. If time allows, secure files within desks or within file cabinets and close all file drawers prior to seeking cover in an inner building office. NOTE: PRIORITY IN WARNING WILL BE GIVEN TO STAFF WITH WINDOWS TO ALLOW EVACUATION TO INNER OFFICES.
3. Once staff and accompanying participants have taken appropriate cover, the supervisor is to seek like cover.

F. ALL STAFF

1. Close doors when leaving window rooms to prevent possible flying glass.
2. Follow instructions.
3. No telephone calls are to be made during emergency alarm/danger period.

G. INTERNAL COMMUNICATION

1. A phone list of regular and emergency numbers for staff will be developed. In addition, an emergency and regular phone list for agencies located at the Center will be developed and maintained by the Center's administrative staff.
2. The Administrative Department of the High Point Neighborhood Family Center will develop and maintain a phone list of external contacts, such as police, fire, electric, water supplier, etc.
3. Communication with Staff: Maintaining communication with the staff will be the responsibility of the Executive Director and Program Director. Each staff member is to complete a Disaster Location Form that will be included in their personnel file as well as copies offsite with the management staff.

VI. UNANTICIPATED / SUDDEN DISASTER PROCEDURES

A. WEATHER

Tornadoes, hurricanes and extremely high winds are emergency weather conditions, which, by their nature, allow minimal preparation. Because of this minimal preparation time, any staff member hearing radio warning of such approaching weather conditions or who actually sees an approaching tornado (or

hurricane) should contact the Executive Director or Program Director immediately. Staff should then take any people in their area and immediately proceed to the hall area between the rest rooms.

B. FIRE

If you ever discover a fire, follow these rules:

- Remain calm. Do not shout “Fire!”
- Pull the nearest fire alarm.
- Dial “911” on the telephone and give the operator the location of the fire, the floor, wing, and room number, if possible.
- Turn off computers, equipment, fans, etc., and close desk drawers.
- Stop work and leave the building IMMEDIATELY when the fire alarm sounds or when you are instructed to do so!
- Follow instructions, avoid panic, and cooperate with those responding to the emergency.
- Proceed to the designated or nearest exit.
- Do NOT delay your exit from the building by looking for belongings or other people.
- When leaving the building, go to the pavilions well away from the building. Do not obstruct fire hydrants or the responding fire/rescue workers and their equipment.
- Do not re-enter the building until instructed to do so by the Executive Director, Program Director and/or Maintenance personnel.

The above rules will be enforced. Periodic fire emergency drills may be conducted. Your life and the lives of others will depend on your cooperation.

C. POTENTIAL INDICATORS OF WEAPONS OF MASS DESTRUCTION (WMD), THREATS OR INCIDENTS

Terrorism: The Office of Emergency Operation is the focal point for responding to all terrorist events having an actual or potential health and medical consequence.

Beware of:

- Unusual, suspicious packages or containers, especially those found in unlikely or sensitive locations, such as those found near air intake or heating-ventilation-air conditioner (HVAC) systems or enclosed spaces.
- Unusual powders or liquids/droplets/mists/clouds, especially found near air intake/HVAC systems or enclosed spaces.
- Signs of tampering or break-in to a facility or maintenance/utility area.
- Reports of suspicious person(s) or activities, especially those involving sensitive locations within or around a building.
- Dead animals/birds, fish, or insects.
- Unexplained/unusual odors, smells may range from fruity/flowery to sharp/pungent, garlic/horseradish-like, bitter almonds, peach kernels, and freshly mowed grass/hay.
- Unusual/unscheduled spraying or discovery of spray devices or bottles.
- How to Shelter in Place at Work (Chemical Release)

D. MAIL BOMBS

The likelihood of the HPNFC ever receiving a bomb in the mail is remote. In today's society, anything is possible. Common sense and care should be used in inspecting and opening mail and packages. Therefore, listed below are guidelines for assessing "strange mail": Mail bombs may bear restricted endorsements such as "Personal" or "Private." This factor is important when the addressee does not usually receive personal mail at the office. Every business and organization should assess and review their protocols for handling mail. Common sense and care should be used in inspecting and opening mail or packages. Other things to note:

- Addressee's name/title may be inaccurate.
- Return address may be fictitious.
- Mail bombs may reflect distorted handwriting or the name and address may be prepared with homemade labels or cut-and-paste lettering.
- Mail bombs may have protruding wires, aluminum foil, or oil stains and may emit peculiar odor.
- Cancellation or postmark may show a different location than the return address.

- Mail bombs may have excessive postage.
- Letter bombs may feel rigid, or appear uneven or lopsided.
- Parcel bombs may be unprofessionally wrapped with several combinations of tape used to secure the package and may be endorsed “Fragile – Handle With Care” or “Rush – Do Not Delay.”
- Package bombs may have an irregular shape, soft spots, or bulges.
- Package bombs may make a buzzing or ticking noise or a sloshing sound.
- Pressure or resistance may be noted when removing contents from an envelope parcel.

IF YOU ARE SUSPICIOUS OF A MAILING AND UNABLE TO VERIFY THE CONTENTS WITH THE ADDRESSEE OR SENDER:

- **Do not open the article.**
- **Isolate the mailing and evacuate the area immediately.**
- **Do not put in water or a confined space such as a desk drawer or filing cabinet.**
- **If possible, open windows in the immediate area to assist in venting potential explosive gases.**
- **If you have any reason to believe a letter or parcel is suspicious, do not take action or worry about possible embarrassment if the item turns out to be innocent – instead, contact your local police department and Postal Inspector for professional assistance.**

E. LETTERS:

1. General:

- Examine unopened envelopes for foreign bodies or powder.
- Do not open letters with your hands: use a letter opener.
- Open letters and packages in a well-ventilated area with a minimum of movement to avoid spilling any contents. Avoid fans.

2. What Types of Letters May Be Suspect:

- Any letter or package that has suspicious or threatening messages written on it

- Letters with oily stains
- Envelopes that are lopsided, rigid, bulky, discolored or have a strange odor
- Envelopes with no return address
- Unexpected envelopes from foreign countries
- No postage or non-cancelled postage
- Improper spelling of common names, places or titles

3. For Suspect Envelopes:

- DO NOT OPEN THE ENVELOPE OR PACKAGE.
- LEAVE it and EVACUATE the room.
- KEEP others from entering.
- NOTIFY your supervisor, who should call 911 or the local law enforcement authorities.

4. Contain The Exposure:

- Close off the room (doors and windows), do not allow anyone other than qualified emergency personnel to enter.
- Close the package or envelope to limit additional exposure. Do not clean powder up; keep others away.
- Do not touch your eyes, nose or any other part of your body.
- If possible, immediately wash your hands thoroughly with soap and water.
- Change your clothes as soon as possible.
- If clothing is heavily contaminated, don't brush vigorously.
- If possible, close down the building heating / air conditioning / ventilation system.
- Make a list of all people who had actual contact with the powder for investigating authorities.

F. TELEPHONE PROCEDURES

Purpose: To educate all employees of the HPNFC who answer incoming telephone calls, in the proper handling of a bomb threat call.

All employees who answer incoming telephone calls must be ready to handle a telephone bomb threat. The information the person receives is critical in determining the proper course of action to be taken.

Telephone Bomb Threat Procedure: Possible recipients of a telephone bomb threat must be familiar with the Bomb Threat Questionnaire (attached) and must follow these outlined procedures:

1. Remain calm. Do not convey fear to the caller.
2. Listen carefully to each word and for any background noise.
3. Take detailed notes, listing the time called and as many specific details and exacting wording as possible.
4. Keep the caller talking. Try to gather as much information as possible. Ask questions (see attached Telephone Bomb Threat Checklist).
5. Pay particular attention noting the sex, age, etc. or any other speech characteristics.

When the caller hangs up, **you must immediately notify police department, staff onsite, community providers, program participants, etc. to evacuate the building.** Complete the Bomb Threat Questionnaire.

VII. EMERGENCY SERVICES FUNCTIONS

A. PRE-EMERGENCY

1. Upon notification from Executive Director or Program Director, all staff in the Center is to begin implementation of Phase I: Pre-Emergency Procedures.
2. All responsible staff designated in Section I of the Disaster Plan, shall immediately begin to implement the following action. If designated staff person is not on-site, the back-up person shall perform these duties.
 - a. Disaster materials and plan are stored in kitchen supply room and shall include radio, batteries, flashlight, plastic tarps, plastic bags and tape.

- b. Elevate all records, files and information stored in bottom file cabinets, desks, or on floors. Cover with plastic garbage bags and secure with tape.
- c. Implement immediate backup of all computer information on diskettes. Two copies of all data to be made, one copy to be labeled, wrapped in plastic bag and stored in the fireproof cabinet in the Program Director's office. The second copy to be given to the Executive Director, who will store disks offsite.
- d. Secure the building by disconnecting typewriters, Xerox machines, and secure all doors.
- e. Elevate, to the extent possible, all equipment, Xerox machine, audio-visual equipment, fax machine and cover with plastic and secure with tape.
- f. Disconnect all electrical equipment at the wall.
- g. Executive Director to direct all staff as to whether the High Point Neighborhood Family Service Center needs to be evacuated and/or which staff may leave the facility. Executive Director is to also verify location and phone numbers of all staff prior to their departure from the facility.
- h. If ordered by the Executive Director or Program Director, to implement office shutdown procedures (see Office Shutdown/Emergency Procedures).

B. POST EMERGENCY

- 1. If the facility has not been damaged, then all staff is to restore their offices/areas to order, return files to cabinets, plug in appliances, computers, etc. Each staff member will be responsible for their area.
- 2. If the facility has been damaged or there is water in the building, do not implement restoration of the facility until notified. Executive Director and Maintenance personnel will survey facility and document damage to the facility.
- 3. As directed by Executive Director, staff will coordinate restoration of the facility as specified in "Responsibilities of Staff" (Section IV).
- 4. Restoration of computer equipment shall follow procedures as outlined in "Management Systems" (Section III).

C. ILLNESS AND / OR INJURY

1. When an illness or injury to a staff member or patron occurs, the Program Director or Executive Director should be contacted immediately.
2. The Program Director or Executive Director needs to talk to the injured or ill person to determine the appropriate action. The Program Director serves as back-up to the Executive Director.
3. “911” should only be called if warranted by: severe bleeding, difficulty in breathing, loss of consciousness, chest pains, or if specifically requested by the injured person.
4. Paramedics do not charge to come to the scene to evaluate the situation. HOWEVER, if it is determined that the person must go to the emergency room, a charge of approximately \$200 will be billed to the person who is transported.
5. If the injured or ill person is a staff member, others may offer transportation to the hospital **if the paramedics** agree that the ambulance ride is not necessary. DO NOT offer to transport patrons.
6. Please be advised that injuries on the job are covered by Workers’ Compensation and the patient must get medical treatment along with a referral form signed by a supervisor. Forms are in the Program Director’s office.
7. If you become ill at work, Workers’ Compensation does not apply. If it is necessary, seek the appropriate hospital treatment based on the requirements of your health care provider.

D. SEARCH PROCEDURE

Purpose: To ensure that all personnel are aware of procedures to follow in the event of a bomb threat. This policy will aid in our ability to provide a safe and healthy work environment for employees, other onsite agencies and visitors.

- All employees receiving incoming telephone calls will be trained in the proper procedures for handling a bomb threat call.
- Executive Director, Maintenance and Administrative personnel will be trained in the proper search procedures as part of an “Emergency Reaction Team” for the Center.

Procedure:

- Once a bomb threat call has been received, the employee receiving the call will notify the Police Department.

- The Emergency Reaction Team will execute a search to detect and report hazardous or suspicious objects to trained Bomb Squad Personnel.

Search Techniques/Instructions:

- Areas that must receive special attention are hallways, empty rooms, closets, restrooms, fire corridors, trash receptacles, and areas where public traffic is permitted.
- The search consists of looking for items/packages which are unusual or out of place. Do not alter the environment in the area being searched. If it is dark, use a flashlight. Do not turn lights on/off. If any suspicious device is found, do not touch or attempt to move the object. Immediately notify the Executive Director or Program Director.

E. EVACUATION PROCEDURES

Purpose: To ensure the safety of all Center employees and guests in the event of a serious bomb threat that requires evacuation of the Center.

- The safety of Center employees is paramount. If full or partial evacuation is necessary because of a serious bomb threat, all Center employees will cooperate without hesitation.
- Once a police officer or the Executive Director recommends evacuation of the building, the administrative staff will have the following announcement made over the PA system:
“Attention visitors and all employees: We have been instructed by the Executive Director to leave the building because of an air conditioning malfunction. Any Center employee will be glad to assist you. There is not cause for alarm. Thank you.”
- Employees/guests shall remain outside of building until the “All Clear” is given by the Police Department or administrative staff.
- Once the “All Clear” is given, employees shall immediately report back to their work stations.

**NOTIFY APPROPRIATE
AUTHORITIES**

**DIAL 911 or the
PINELLAS COUNTY SHERIFF’S OFFICE
582-6200**

FORMS

High Point Neighborhood Family Center

TELEPHONE BOMB THREAT CHECKLIST

Questions To Ask

Exact Wording of Threat

- | | | |
|----|------------------------------------|-------|
| 1. | When is the bomb going to explode? | _____ |
| 2. | Where is it right now? | _____ |
| 3. | What does it look like? | _____ |
| 4. | What kind of bomb is it? | _____ |
| 5. | What will cause it to explode? | _____ |
| 6. | Did you place the bomb? | _____ |
| 7. | Why did you place the bomb? | _____ |
| 8. | What is your address? | _____ |
| 9. | What is your name? | _____ |

Caller's Voice Characteristics:

- | | | |
|----------------------------------|------------------------------------|---|
| <input type="checkbox"/> Sex | <input type="checkbox"/> Age | <input type="checkbox"/> Accent |
| <input type="checkbox"/> Calm | <input type="checkbox"/> Laughing | <input type="checkbox"/> Clearing Throat |
| <input type="checkbox"/> Excited | <input type="checkbox"/> Normal | <input type="checkbox"/> Deep Breathing |
| <input type="checkbox"/> Angry | <input type="checkbox"/> Crying | <input type="checkbox"/> Cracking Voice |
| <input type="checkbox"/> Slow | <input type="checkbox"/> Distinct | <input type="checkbox"/> Familiar; if so, who |
| <input type="checkbox"/> Rapid | <input type="checkbox"/> Slurred | does it sound like? |
| <input type="checkbox"/> Soft | <input type="checkbox"/> Stutter | _____ |
| <input type="checkbox"/> Lisp | <input type="checkbox"/> Disguised | _____ |
| <input type="checkbox"/> Raspy | <input type="checkbox"/> Ragged | _____ |

Length of call: _____

Telephone Bomb Threat Checklist (cont'd):

Background Sounds:

- | | | | |
|--|--|----------------------------------|--|
| <input type="checkbox"/> Street Noises | <input type="checkbox"/> House Noises | <input type="checkbox"/> Factory | <input type="checkbox"/> Local |
| <input type="checkbox"/> Motor | <input type="checkbox"/> Machinery | <input type="checkbox"/> Animals | <input type="checkbox"/> Long Distance |
| <input type="checkbox"/> P.A. System | <input type="checkbox"/> Office Machines | <input type="checkbox"/> Booth | <input type="checkbox"/> Music |
| <input type="checkbox"/> Clear | <input type="checkbox"/> Static | <input type="checkbox"/> Other: | _____ |

Threat Language:

- | | | | |
|--|-------------------------------------|--------------------------------|---|
| <input type="checkbox"/> Well Spoken
(educated) | <input type="checkbox"/> Incoherent | <input type="checkbox"/> Foul | <input type="checkbox"/> Message |
| | <input type="checkbox"/> Irrational | <input type="checkbox"/> Taped | <input type="checkbox"/> (read by caller) |

Remarks:

Call reported immediately to: _____ Phone: _____

=====

Fill out immediately after bomb threat.

Date: _____

Phone: _____

Name: _____

Position: _____

High Point Neighborhood Family Center

Employee Contact and Emergency Information

Employee SS #:			
Employee Name:			
	(Last)	(First)	(MI)
Home Mailing Address:			
	(Street)	(City)	(Zip)
Home Location Address (if different from mailing address)			
	(Street)	(City)	(Zip)
Home Phone Number		County Name:	
#1 Contact Name:			
	(Last)	(First)	(MI)
Home Mailing Address			
	(Street)	(City)	(Zip)

Relationship:		Daytime Phone #:	
#2 Contact Name:			
	(First)	(Last)	(MI)
Home Mailing Address:			
	(Street)	(City)	(Zip)
Relationship:		Daytime Phone #:	
Internet Site(s) to Check Evacuation Level:			
Evacuation Level:		Where would you go if evacuated?	___ Private home ___ Shelter

Date Completed: _____ Signature: _____

High Point Neighborhood Family Center

SAFETY AND EMERGENCY FIRE DRILLS

DATE	TIME

DATE	TIME



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

9/17/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Acentria Insurance - Seminole 8200 113th St N Suite 202 Seminole FL 33772	CONTACT NAME: Michelle Doyel PHONE (A/C. No. Ext): 727-393-5055 FAX (A/C. No.): 800-299-5055 E-MAIL ADDRESS: Michelle.Doyel@acentria.com														
INSURED High Point Community Pride, Inc. 5812 150th Ave. North Clearwater FL 33760	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Insurance Company</td> <td style="text-align: center;">18058</td> </tr> <tr> <td>INSURER B: Progressive Express Insurance Company</td> <td style="text-align: center;">10193</td> </tr> <tr> <td>INSURER C: National Union Fire Insurance Company of Pittsburg</td> <td style="text-align: center;">19445</td> </tr> <tr> <td>INSURER D: Markel American Insurance Company</td> <td style="text-align: center;">28932</td> </tr> <tr> <td>INSURER E: United States Liability Insurance Company</td> <td style="text-align: center;">25895</td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Insurance Company	18058	INSURER B: Progressive Express Insurance Company	10193	INSURER C: National Union Fire Insurance Company of Pittsburg	19445	INSURER D: Markel American Insurance Company	28932	INSURER E: United States Liability Insurance Company	25895	INSURER F:	
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INSURER F:															

COVERAGES **CERTIFICATE NUMBER: 891971972** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2148857	8/22/2020	8/22/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			06644720-2	3/26/2020	3/26/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			EBU 013187784	7/20/2020	7/20/2021	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			MWC0059288-07	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A E E	Cyber Liability Employment Practices Directors & Officers			PHSD1513674 EPL1566908B NDO1554970H	1/15/2020 8/3/2020 8/21/2020	1/15/2021 8/3/2021 8/21/2021	Limit: 500,000 Limit: 1,000,000 Limit: 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Crime- PHPK2148857 08/22/20-08/22/21 Limit/\$300,000 Deductible \$2,500. Crime includes Employee Theft, Forgery, Computer Fraud, Funds Transfer Coverage, Inside Premises-Theft of M&S, and Outside Premises
 Professional Liability PHPK2148857 08/22/20-08/22/21 Limit/\$2,000,000
 Abuse PHPK2158857 08/22/20-08/22/21 Limit/\$1,000,000
 Umbrella covers the underlying General Liability/Progressive Auto Liability, and Workers Compensation
 \$500 DED'T FOR BODILY INJURY & PROPERTY DAMAGE PER CLAIM
 JWB and JWB's Board members, employees, and other representatives shall be included as an "Additional Insured" on the Commercial General Liability coverage a form no more restrictive than ISO form CG 20 10 (Additional Insured - Owners, Lessees, or Provider).

CERTIFICATE HOLDER Juvenile Welfare Board 14155 58th St N Clearwater FL 33760	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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**Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application**

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

High Point Community Pride, Inc.

High Point Neighborhood Family Center

10-1-2020 to 12-31-2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel <i>(salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program)</i>	363,384	0
Equipment <i>(computers, furniture, etc., less than \$3,000 per item)</i>	0	5,455
Supplies <i>(office materials, program related purchases, program necessities to deliver services, etc.)</i>	47,088	24,000
Occupancy <i>(property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)</i>	7,608	0
Local Travel <i>(mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)</i>	200	0
Training <i>(staff development, conferences, long distance travel)</i>	500	0
Design, Printing, Marketing & Postage <i>(for direct program related services only)</i>	180	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>	0	0
Purchased Services <i>(consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)</i>	3,951	0
TOTAL	422911	29455

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

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

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

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

Organization Name: High Point Community Pride, Inc.
Project Name: High Point Neighborhood Family Center Food Pantry
FROM (month/year): October/2020 TO (month/year): December/2020

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

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

Define each position and indicate how the costs you are requesting expands your COVID-19-related programming and/or how it was unbudgeted as of 3/1/2020 or later. Be sure to include as much detail as possible for each position, e.g. rate per hour and number of hours for new position due to COVID-19 or increased hours as a result of COVID-19 (see example if needed).

None

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

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

There is a need for more efficient storage and a need for freezers especially if we want to continue to add variety and healthier options than just canned food. All of the equipment listed below is to accommodate storage needs and safely keeping food until it is distributed.

In order to clear some of our storage space in our building we need a storage shed outdoors. To meet our needs a 7'W X 7'D X 8'H Resin Storage Shed with Padlock Ready doors from Lowes is \$649.

In an office area we are converting to a food storage room we need six (6) Industrial Metal Storage Cabinets, 36"W X 18"D X 72"H, with locking doors and adjustable shelves. The ULINE Model #H-1105T at the cost of \$300 each, for six, totals \$1,800.

We need two (2) Wire Shelves 36"W X 18"D X 74" for storing food boxes at Home Depo at the cost of \$90 each, for two, totals \$180.

We need two (2) Freezers. At Home Depot we can get two 17.8 cu ft rolling freezers at the cost of \$1,199 each, for two, totals \$2,398.

To move the food more efficiently we need two Dollies. One Dolly Convertible to Flat Hand Truck at \$299 and one regular Dolly at \$129. Both at Home Depo for total cost of \$428.

(\$649 + \$1,800 + \$180 + \$2,398 + \$428 = \$5,455)

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)
Define each supply requested, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming.

\$24,000 – purchases of additional food over 15 weeks to supplement the food that is donated to the program. These are the scheduled purchases:

\$500/week at Buy Farm Food for fresh vegetables and fruits.

\$500/week at Publix to purchase protein (eggs, frozen chicken, hamburger meat, etc.)

\$600/week at Walmart and/or Sam's Club for the purchase of food staples – peanut butter, beans, rice, cereals, mashed potatoes, canned goods, soups, noodles and sauce.

$$(500 \times 15) + (500 \times 15) + (600 \times 15) = \$24,000$$

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)
Define each occupancy-related item, the supplier of the service, how much it costs, the % which is appropriately allocated to this grant, and how the costs you are requesting expands your COVID-19-related programming.

None

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)
Define each travel item, the person who will be incurring the cost (for staff travel), the supplier of the services (for rental/leasing), and how the costs you are requesting expands your COVID-19-related programming.

None

Design, Printing, Marketing & Postage (for direct program related services only)
Define each item, the supplier of the services, the cost, and how the costs you are requesting expands your COVID-19-related programming.

None

Capital (buildings, vehicles, equipment \$5,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)

Define each item, the vendor who will supply the capital item, or construct the item, and provide a defense for how the purchase of this item costs less than the leasing of the item for the grant period. Also explain how this item is necessary for the expansion of your COVID-19-related programming.

None

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

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

None

Amendment One to Grant Agreement

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

1. On or about November 3, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$29,455.00.
2. AGENCY and GRANTEE both wish to amend the Grant Agreement.
3. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
4. Thus, the Parties agree to the following amendments in accordance with Section 10 of the Grant Agreement:
 - a. Section 1 g) referencing Amount of Funds Awarded is increased to \$33,845.59.
 - b. Section 2 a) shall be amended to state, “GRANTEE shall administer funding in an amount up to **thirty-three thousand eight hundred forty-five dollars and 59/100 cents (\$33,845.59)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs. Of this funding, up to four thousand three hundred ninety dollars and 59/100 cents (\$4,390.59) may be used for a one-time reimbursement of COVID-19-related expenses incurred prior to the Grant Performance Period, provided the GRANTEE produces acceptable documentation of such expenses.”
 - c. Section 4 a) shall be replaced with the following: “The AGENCY agrees to provide GRANTEE an amount not to exceed **thirty-three thousand eight hundred forty-five dollars and 59/100 cents (\$33,845.59)** as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.”
 - d. Section 4 b) shall be replaced with the following: “GRANTEE shall maintain a Budget Plan (Appendix 4) for anticipated direct costs which may be adjusted across budget categories as necessary to address direct costs incurred. Budget Plan modifications that do not result in an increase of funding, change the purpose of this Agreement, or otherwise amend the terms of this Agreement, shall be submitted in the format prescribed and provided by the AGENCY without the need to amend this Agreement. GRANTEE shall provide such changes to AGENCY in writing, and AGENCY will approve or deny such changes in writing.”

SIGNATURE PAGE FOLLOWS


Signed:

AGENCY: Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley, CEO

Date Signed: 12/9/2020 _____

GRANTEE: High Point Community Pride, Inc.

By: 
A145B5C87BE1491
Margo Adams-Reid, Executive Director

Date Signed: 12/10/2020 _____