

**GRANT AGREEMENT**

**BY AND BETWEEN**

**PINELLAS COMMUNITY FOUNDATION**

**AND**

**INTERCULTURAL ADVOCACY INSTITUTE, 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 **INTERCULTURAL ADVOCACY INSTITUTE, INC.**, whose address is 612 Franklin Street Clearwater, FL 33756-5414 (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: **Intercultural Advocacy Institute, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Jaclyn Boland, CEO**

Address: **612 Franklin St Clearwater, FL 33756-5414**

Phone Number: **727-445-9734**

Grantee's Data Universal Numbering System (DUNS) number: **025906259**

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

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

e) Period of Grant Performance, Start and End Date: **November 12, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$107,281.48** (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% of funding for expanded local services**

**2. Scope of Services:**

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

- a) **GRANTEE** shall administer funding in an amount up to **one hundred and seven thousand, two hundred and eighty-one dollars and 48/100 cents** for expanded local services with up to Indirect as % or Indirect as \$ allowed for indirect costs.
- b) Of this funding, up to twenty-two thousand, one hundred fifty-six dollars and 88/100 (\$22,156.88) may be used to reimburse COVID-19 related expenditures which were incurred and paid by the **GRANTEE** prior to grant performance period, provided **GRANTEE** produces acceptable documentation of such expenses to **AGENCY**.
- c) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:
  - i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
  - ii. Compliance with Appendix 1 - CARES Act Guidance and Requirements.
  - iii. Compliance with Appendix 2 – Attestation.
  - iv. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
  - v. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
  - vi. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.

- vii. **GRANTEE** understands that priority service areas may be adjusted by written notice of the **AGENCY**.

**3. Term of Agreement.**

The services of the **GRANTEE** shall commence upon execution and the agreement shall expire on December 30, 2020. The expiration date of this Agreement may be extended, by mutual agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

**4. Compensation.**

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed one hundred and seven thousand, two hundred and eighty-one dollars and 48/100 cents (\$107,281.48) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to Zero Dollars and 00/100 cents dollars (\$0.00) equivalent to 0% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

b) **GRANTEE** shall maintain a Budget Plan (Appendix 4) for anticipated direct costs which may be adjusted across budget categories as necessary to address direct costs incurred. Budget Plan modifications that do not result in an increase of funding, change the purpose of this Agreement, or otherwise amend the terms of this Agreement, shall be submitted in the format prescribed and provided by the **AGENCY** without the need to amend this Agreement. **GRANTEE** shall provide such changes to **AGENCY** in writing, and **AGENCY** will approve or deny such changes in writing.

c) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-

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

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

**5. Performance Measures.**

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

**6. Data Sharing.**

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

**7. Insurance.**

**GRANTEE** will be required to maintain appropriate insurance to cover the Services funded for this Agreement. Before providing any funds under this Agreement, **AGENCY** will require that **GRANTEE** provide it with proof of insurance covering the Services funded and with policy

limits and deductible deemed appropriate by **AGENCY**. Whether **GRANTEE** has acceptable insurance coverage with appropriate limits and deductible is within the sole discretion of the **AGENCY**. Said insurance must remain in full force and effect during the term of this Agreement and may be not changed without written approval of **AGENCY**. Failure to maintain the insurance approved by **AGENCY** or any changes to the approved insurance without approval of **AGENCY** will result in termination of this Agreement.

**8. Monitoring.**

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

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



**9. Special Situations.**

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

**10. Amendment/Modification.**

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

**11. Closeout**

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

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

requested by **AGENCY**, and/or the US Treasury Department or its authorized representatives, and reconciliation of program funding.

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

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

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

## **12. Termination.**

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

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

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

d) The **AGENCY** or the United States Department of Treasury may terminate this

agreement in accordance with 2 C.F.R. § 200.339 (Termination).

**13. Assignment/Subcontracting.**

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

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

**14. Indemnification.**

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

**15. Business Practices.**

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

**16. Nondiscrimination.**

- a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.
- b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.
- c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

**17. Independent Contractor.**

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or

employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or servants of the **GRANTEE**

**18. Additional Funding.**

Funds from this Agreement may not be used as the matching portion for any federal grant except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

**19. Governing Law.**

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

**20. Conformity to the Law.**

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

**21. Prior Agreement, Waiver, and Severability.**

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement

is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

**22. Agreement Management.**

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

**AGENCY:**

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

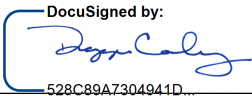
**GRANTEE** designates the following person(s) as the liaison for the **GRANTEE:**

Jaclyn Boland, CEO  
Intercultural Advocacy Institute, Inc.  
612 Franklin St.  
Clearwater, FL 33756  
727-445-9734

SIGNATURE PAGE FOLLOWS

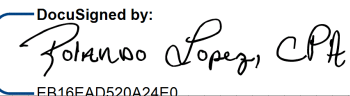
**IN WITNESS WHEREOF**, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By:   
528C89A7304941D...  
Duggan Cooley  
CEO

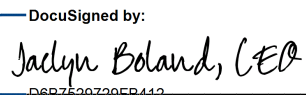
Date: 11/24/2020

GRANTEE: Intercultural Advocacy Institute, Inc.

By:   
EB16EAD520A24E0...  
Rolando Lopez, President  
rlopez@thecfoassociates.com

Date: 11/24/2020

GRANTEE: Intercultural Advocacy Institute, Inc.

By:   
D6B7529729FB412...  
Jaclyn Boland, CEO  
jboland@hispanicoutreachcenter.org

Date: 11/25/2020

## **Schedule of Appendices**

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)



# Appendix 1 - CARES Act Guidance and Requirements

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

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

**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**Updated June 30, 2020<sup>1</sup>**

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.<sup>2</sup>

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

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

<sup>2</sup> 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 expenditures<sup>3</sup>***

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.<sup>4</sup>
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.

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<sup>3</sup> 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.

<sup>4</sup> 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”).<sup>1</sup> 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.

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<sup>1</sup> 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 payments<sup>1</sup> shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"<sup>2</sup> (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 GrantSolutions<sup>3</sup> that is expected to be operational on

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<sup>1</sup> 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.

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

<sup>3</sup> 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.<sup>4</sup> **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 10<sup>th</sup> 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

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<sup>4</sup> 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 incurred<sup>5</sup> 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.

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

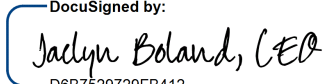
## Appendix 2 - Attestation

### ATTESTATION

I, Jaclyn Boland, CEO, am the Title: CEO of Name of Organization: InterCultural Advocacy Institute, and I certify that:

1. I have the authority on behalf of InterCultural Advocacy Institute (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. InterCultural Advocacy Institute (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. InterCultural Advocacy Institute (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: Jaclyn Boland, CEO (Printed Name)

Signature:  D6B7529729FB412

Title: CEO

Date: 11/25/2020



### **APPENDIX 3 – Minimum Monitoring Requirements**

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

**Appendix 4 – Application for Funding (including budget plan)**

## Hispanic Outreach Center - COVID-19 Food Outreach

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*Pinellas CARES Nonprofit Partnership Fund*

### *Hispanic Outreach Center*

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Ms. Jaclyn Boland  
612 Franklin St  
Clearwater, FL 33756-5414

[jboland@hispanicoutreachcenter.org](mailto:jboland@hispanicoutreachcenter.org)  
O: 727-445-9734  
M: 727-515-8087

### *Ms. Jaclyn Boland*

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612 Franklin St  
Clearwater, FL 33756-5414

[jboland@hispanicoutreachcenter.org](mailto:jboland@hispanicoutreachcenter.org)  
O: 727-445-9734 x700  
M: 727-515-8087

# Application Form

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## *Introduction*

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

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

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

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

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

### **Priority Funding Areas\***

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

Food

### **Reimbursement\***

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

Will your organization be applying for this cost reimbursement?

Yes

### **Future Programming\***

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

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

Yes

### Project Name\*

Hispanic Outreach Center - COVID-19 Food Outreach

### EIN\*

27-1232708

### 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.**

025906259

### Mission Statement\*

The InterCultural Advocacy Institute is committed to the development of strong families, community engagement, social and economic integration and the education of our diverse community.

### Total Operating Expenditure\*

What are your total annual operating expenses?

\$802,628.00

## 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.**

\$107,281.48

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 ICAI's Hispanic Outreach Center is the only bilingual multi-service Center in Pinellas dedicated to engaging, empowering, and enhancing the lives of Hispanic/Latino immigrants and residents of Pinellas County. Of the population served by the HOC, 99% identify as Hispanic/Latino(a) and 68% identify as white and 32% identify as other race or multi/race. The services provided by the HOC are designed & created to serve low-to-moderate income Hispanic/Latino families (99% of families served by the HOC live below the AMI) who are LEP (limited English proficient) and/or bilingual. The lifestyle of Hispanic/Latino families has led to many negative outcomes & impacts due to COVID-19. The majority of clients work in tourism and other essential services (restaurants, and hotels (housekeeping), and industries such as construction and lawn care. Many do not have transportation and in order to get to their job and must take public transportation, further increasing their risk of exposure.

## Length of time operating program/project\*

Please briefly explain how long you have been operating the program or project for which you are requesting funds. **This funding is for expansion of existing programming or sustaining an existing expansion to meet community needs.**

The HOC Food Program has been in operation since 2016. This program has been operating out of the HOC since March 2020 when schools closed to serve 150-200 Hispanic families/week. This grant will expand the existing program to serve more families.

## Service Area\*

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

North County (locations such as Tarpon Springs, Crystal Beach, Palm Harbor)  
Mid-County (locations such as Clearwater, Largo, Safety Harbor)

## 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.)

Since the COVID-19 pandemic, the Center saw an increase in the number of people requesting food and we adapted the food program to meet the growing need. In a survey the HOC conducted with our clients, the majority of families indicated that they did not have enough food to feed their family for the next week. Many clients work in restaurants, hotels, and other high-risk positions (construction) that have been impacted by COVID-19 and therefore, they have experienced a loss of work, income, and/or combination of both.

The HOC is the only bilingual multi-service Center in Pinellas County specifically serving the Hispanic/Latino community and there is a comfort level that the community has to come to have with the Center – it is where they turn when they are in need. Each week we ensure that an average of 150 families receive foods that are culturally appropriate and healthy (e.g. fresh produce, beans, masa, etc.) that they might not be able to receive elsewhere.

Due to COVID-19, we have a limited number of volunteers able to participate in the food program. The majority of volunteers were students and/or seniors. However, with the rise of COVID-19 cases within the community, we have seen a dramatic decrease in their participation.

The food program relied of weekly student volunteers at the school for distribution. We will operate the food program out of the HOC and we will need additional paid labor, not volunteers, to support the program operations. It is important to note that the paid contractors that will work on this program are majority Hispanic (75%). Of those who are Hispanic, over 50% have previously participated in HOC services and/or programs and have graduated and now in their college and/or professional careers. This means that the funds that will be used from the CARES grant for contractors will go back to families in our community.

## *Fiscal Accountability*

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### **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.**

TR-AC 2018 990\_Public Copy.pdf

### **Board-Approved Budget\***

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

ICAI Budget\_21FY.pdf

## *Audited Financial Statements*

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### **Most Recent Audited Financial Statements\***

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

Audited Financial Statements\_Intercultural Advocacy Institute, Inc. 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.**

FY\_2018-19\_CLA\_Audit\_Mgmt\_Letter.pdf

## ***Expansion or Sustaining of Exact Programming Funded by Another Source***

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### **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.

CARES\_Contract Attachment 2.pdf

ICAI has an existing contract with Feeding Tampa Bay to provide the food for the pantry at Oak Grove Middle School. This partnership with Feeding Tampa Bay and OGMS allows the HOC a room in the school to house and operate the food pantry. The food in the pantry that Feeding Tampa Bay provides is supplemented with culturally appropriate food provided by PCF's Child Hunger Grant and Connect2Christ church donations. With COVID-19 & the school closures since March 2020, FTB has continued to provide food to the HOC. Since COVID-19, this food has been supplemented with one-time grants through PCF, Duke Energy, Daystar Life Center, and Regions Bank. It is confirmed that the HOC will not be able to conduct programs on school grounds through 31 December 2020 and will operate the food program at the Clearwater HOC.

## ***Reimbursement of COVID-19 Related Expenses***

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Your organization may seek reimbursement for COVID-19 related expenditures between March 1, 2020 and the time of submittal of this application. **This is NOT a replacement for the loss of revenue from canceled fundraising events or a decrease in private/public support. These are costs already incurred and paid from reserves or rainy day funds that were used to deliver services within this funding's focus areas, *specifically* in response to the COVID-19 pandemic. These are funds that were NOT budgeted for use in this fiscal year.**

### **Attestation\***

I affirm that this funding was expended by my organization solely for program costs in relation to COVID-19, and is not being requested on a unit-of-service basis. None of these costs have been reimbursed by any other funding source.

Yes, I affirm the above is accurate and true.

### **Amount of Reimbursement Requested\***

Please specify the total amount of reimbursement your organization is seeking.

\$22,156.88

## Documentation of Expenses\*

Please use this template to describe the expenses for which you are seeking reimbursement.

Upload records of expenses indicating the use of unbudgeted funds using some or all of the financial documents:

- Receipts documenting the purchase of unbudgeted items or service
- Credit Card Statements showing payment of items (with MOST account numbers REDACTED)
- Bank Statements showing payment of credit cards (with MOST account numbers REDACTED)
- Financial reports that were presented to a Board of Directors
- Board minutes that show authorization of withdrawal(s) from reserve funds
- Bank statements with redacted account numbers indicating usage of unbudgeted funds

If you have selected more than one Priority Funding Area in the introductory section, please ensure to include information that separates the expenses. If necessary, use the textbox below to indicate any clarifying information regarding uploaded documentation.

Request for Reimbursment of Expenses\_Full set.pdf

## Number Served by Funding Area\*

Please *briefly* specify how many people were served by the programming for which you are seeking reimbursement. If you are applying for reimbursement in multiple Funding Areas, *be sure* to provide numbers for each one. Numbers do not need to be unduplicated.

### Example

Food: 1250 people

Behavioral Health: 250 people

Food bags per household (duplicated) since COVID-19: 4,012 (average of 150 households per week)

## Funding and Usage

### Client Service Delivery\*

Briefly describe the services to be delivered under the programming for which you are requesting funding. Please include when and where the services will occur, how the target population will access the services, and the length of time the services will be provided. **Please specify the zip codes of participants. If not available, specify the zip codes of service delivery points.**

The service that will be provided is food, with a focus on culturally appropriate essential foods for Hispanic/Latino families. The food will be distributed in a drive through format in collaboration with the Clearwater Police Department, who provides traffic support for each distribution. The bags of food are prepacked so families receive a bag or more of food. This makes the drive through more efficient. We

accommodate those coming by car, bike or foot. Data will be collected digitally by the HOC team on a tablet to reduce the risk for the team and client with filing forms with paper/pen.

Since March 2020, we have had a regular stream of participants each week (for 22 weeks), averaging 150 households come through the drive through weekly.

If families/individuals have COVID-19, we will provide food through contactless delivery to their home with the HOC van. The distributions are held one day a week (Thursday). In addition to the food distribution, shelf stable, culturally appropriate foods are available Monday – Friday at the Centers in both Clearwater and Tarpon Springs. The food will be available through December 31, 2020. After December 2020, the food pantry will move back to OGMS or the HOC will continue to distribute the food provided by FTB and supplemented with donations.

Additionally, the HOC will partner with three (3) churches. The churches will receive bags of pre-packed foods weekly or bi-weekly, depending on the need, to distribute during open hours/service hours to serve an average of 50 households per week per church (150 households though the churches). The HOC will sign an MOU with participating churches to ensure data is collected for each bag of food given.

Zip codes for Service Delivery Points: 33756, 34689

Participants: Clearwater, Largo, Dunedin, Palm Harbor, Tarpon Springs

## 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?

We are informing clients and the community through a variety of communications channels. These include social media, specifically using Facebook to post flyers and Facebook Lives during food distribution; Sending text messages through SMS and Whatsapp; Direct phone calls to clients, and email. Additionally, we engage our partners through the Hispanic Leadership Council (Head Start, Health Dept., SPC), on-site providers (e.g. Clearwater Police, Suncoast, Girl Scouts), and community leaders in the community to share the information. We collaborate with Oak Grove Middle School administration and staff to ensure the students that participated in the food pantry have the information on the HOC CLW food distribution. Additionally, the churches will share with their congregations about the food available, including the food distribution and pantry at the HOC. We will continue to utilize these channels to inform clients, community leaders and partners in the community about the food pantry.

## 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.***

2020 ICAI COOP Updated.doc  
Please see the attached COOP.

### **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.**

ICAI\_Proof of Insurance.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**

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**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\_V.4.pdf

## Budget Narrative\*

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

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

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

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

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

Please export as a PDF and upload it.

CARES-Partnership-Fund-Budget-Narrative-Grant\_V.3.pdf

## Capital Requests

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

Please upload in PDF format.

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.

Pastor Pedro Hernandez  
Las Aguilas Centro Familiar Cristiano  
2310 Nursery Rd STE A  
Clearwater, FL 33764  
aguilaspiov@Icloud.com  
727-643-0717

Pastor Bernal  
Maranatha Baptist Church  
2787 Sunset Point Rd.  
Clearwater 33759  
727-251-9033

Pastor Moises  
Centro Cristiano El Shaddai  
1366 Lakeview Rd.  
Clearwater, 33756  
727-458-1007

### Role in Programming\*

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

The role of the LPO's will be to serve as a distribution site for pre-packed food bags. These bags will be packed at the HOC and delivered to each church weekly to serve 50 households per church = 150 households in total each week.

The LPO's will safely store the food. They will distribute the food and collect the necessary data. They will give the HOC the necessary data and forms each week when the food is delivered. The LPO's will also communicate with their congregations about the services available at the HOC to support families during COVID-19 including rent & utility assistance, food and small business grants, etc.

## *Food*

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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.

900

### 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**.

300

### November 2020 Projections - Food\*

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

300

### December Projections - Food\*

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

300

## *Funder Involvement*

---

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

Allegany Franciscan Ministries  
Foundation for a Healthy St. Petersburg  
Juvenile Welfare Board of Pinellas County  
Pinellas Community Foundation  
Regions Bank  
Wells-Fargo



## Other Funding Sources

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

Regions Bank, July 2020, grant in the amount of \$5,000 in support to ICAI initiative in response to COVID-19 food distribution.

Pinellas Community Foundation, May 2020, grants in total of \$3,022.67 to support ICAI initiative in response to COVID-19 food distribution.

## 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

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### 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.**

Jaclyn M. Boland

## File Attachment Summary

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### *Applicant File Uploads*

- TR-AC 2018 990\_Public Copy.pdf
- ICAI Budget\_21FY.pdf
- Audited Financial Statements\_Intercultural Advocacy Institute, Inc. 2019.pdf
- FY\_2018-19\_CLA\_Audit\_Mgmt\_Letter.pdf
- CARES\_Contract Attachment 2.pdf
- Request for Reimbursement of Expenses\_Full set.pdf
- 2020 ICAI COOP Updated.doc
- ICAI\_Proof of Insurance.pdf
- CARES-Partnership-Fund-Budget-Summary-Grant\_V.4.pdf
- CARES-Partnership-Fund-Budget-Narrative-Grant\_V.3.pdf

## Return Information

### CAUTION

- . Form 990. Part XII, line 2c. If the organization has answered line 2c as "Yes" it should use Schedule O to explain if the process has changed from the prior year. Use the Schedule O worksheet with an explanation code of "23." The explanation will appear on Schedule O in the appropriate sequence. (26012)

Signed-off by 75-146 5/18/2020 1:31 PM EDT

### INFORMATIONAL

- . Form 8868 Extension Information. The extended due date August 17, 2020 has been printed at the top of Form 990. This may be suppressed by making an entry on the Return Options worksheet, Miscellaneous Print Options section, Suppress "Extended to" messages at top of form field. Note that this date may be different from the corresponding date that prints on Form 8868, line 1. Per IRS instructions the date that prints on Form 8868 will always be the original date (i.e., 15th of the month) without any allowance for weekends or holidays. (39603)

Signed-off by 75-146 5/18/2020 1:30 PM EDT

- . Form 990. Schedule D, Page 3, Part VII. The amount of Investments - other securities on Form 990, Page 11, Part X, line 12 does not equal or exceed 5 percent of the total assets on Form 990, Page 11, Part X, line 16, column b. Consequently in accordance with IRS instructions Schedule D, Part VII has been left blank. (30094)

Signed-off by 75-146 5/18/2020 1:47 PM EDT

- . Electronic Filing. The ERO signature has been printed on Form 8879-EO for Form 990. If this is not desired it may be suppressed by making the appropriate entry on the Electronic Filing worksheet, Electronic Return Originator - Overrides section. (37915)

Signed-off by 75-146 5/15/2020 4:35 PM EDT

- . Schedule B. Page 2, Part I. Because the organization meets the 33 1/3% public support test of the regulations under section 509(a)(1)/170(b)(1)(A)(vi) it is only required to report on Schedule B those contributors whose total contributions of \$5,000 or more were greater than \$ 14,037 which is 2% of Form 990, Part VIII, line 1h. There were no contributors whose total contributions met this requirement and consequently Schedule B is not required. (30140)

Signed-off by 75-146 5/18/2020 2:11 PM EDT

## Return Information

- Electronic Filing. Form 8868 has been prepared for Form 990 for electronic filing. The filing due date (02/18/20) for Form 8868 has passed. Note that the IRS will not accept an extension that is filed after the due date (including the 5-day perfection period, if applicable). (36358)

Signed-off by 75-146 5/15/2020 4:36 PM EDT

- Electronic Filing. The following EFIN 619896 is being used to electronically file Form 990. Be sure that this EFIN is listed in the IRS database and is in accepted status for processing of Exempt Organization returns. The IRS Ogden help desk (866 255-0654) may be contacted to update this EFIN for electronic filing of Exempt Organization returns if necessary. (37015)

Signed-off by 75-146 5/18/2020 2:41 PM EDT

- Electronic Filing. The following Name Control INTE has been computed and is being used to electronically file Form 990 for INTERCULTURAL ADVOCACY INSTITUTE. This Name Control is used to match the organization's Name and EIN with the IRS e-File database. If this information does not match the IRS database the return will be rejected and must be corrected before being resubmitted. The IRS help desk (800 829-4933) may be contacted to verify the information in the e-File database. If the Name Control cannot be computed correctly because the organization's name shown on Form 990 does not match the IRS database it can be overridden on the Electronic Filing worksheet, General Information section, Organization name control - override field. (37026)

Signed-off by 75-146 5/18/2020 2:41 PM EDT

- Electronic Filing Extension. Form 8868 for Form 990 has been selected for electronic filing. Since there is no balance due with the electronically filed automatic extension, Form 8879-EO is not required for signature authorization. The preparation of Form 8879-EO for Form 8868 will be suppressed. (39480)

Signed-off by 75-146 5/15/2020 4:36 PM EDT

- Electronic Filing Extension. Form 8868 for Form 990 has been selected for electronic filing. If a printed copy of the return is generated and electronic processing of the return is completed, do not mail the printed copy of the return to the IRS. (39485)

Signed-off by 75-146 5/15/2020 4:36 PM EDT

## Return Information

- **Electronic Filing.** Form 990 has been selected for electronic filing. If a printed copy of the return is generated and electronic processing of the return is completed, do not mail the printed copy of the return to the IRS. Form 8879-EO must be retained by the electronic return originator for three years. (39494)

Signed-off by 75-146 5/18/2020 2:41 PM EDT

- **Form 8868 Extension Information.** Form 990 is allowed one 6-month extension. The extension for Form 990 is automatic and must be requested by filing Form 8868 on or before February 18, 2020. (34477)

Signed-off by 75-146 5/15/2020 4:36 PM EDT

## ELECTRONIC FILING STATUS REPORT

<i>TAXING AUTHORITY</i>	<i>RETURN STATUS</i>	<i>ELECTRONIC FILING STATUS</i>	<i>DATE EXPORTED</i>
FEDERAL FORM 990	QUALIFIED	READY TO RELEASE BY CUSTOMER	06/26/2020
FEDERAL EXTENSION (FORM 990)	QUALIFIED	ACCEPTED	02/07/2020
FLORIDA	NOT SELECTED		

75-07122.000

Input Override Report

6/26/2020

Worksheet: Form 990 Return of Organization Exempt from Income Tax

Section: Statement of Functional Expenses

Officer comp - program service.....	54,663
Officer comp - mgmt & general.....	13,305
Officer comp - fundraising.....	361
Depreciation - prog services.....	1,292
Depreciation - mgmt & general.....	210
Depreciation - fundraising.....	113

75-146 - 05/18/20 13:30 PM WORKSHEET FORM 990 RETURN OF ORGANI

	21,343.00
ROUNDING	-2.00
	<u>21,341.00</u>

75-146 - 05/18/20 13:25 PM WORKSHEET FORM 990 RETURN OF ORGANI

	193,536.00
LESS PY TEMP RESTRICTED	-17,702.00
	<u>175,834.00</u>

75-146 - 05/18/20 13:13 PM WORKSHEET SCHEDULE D - SUPPLEMENTAL

REV PER 3301	829,076.00
LESS SP EVENTS NETTED PER 7301	-12,213.00
	<u>816,863.00</u>

75-146 - 05/18/20 13:13 PM WORKSHEET SCHEDULE D - SUPPLEMENTAL

RENT	66,182.00
ACCT	36,331.00
OTHER	1,491.00
	<u>104,004.00</u>

75-146 - 05/18/20 13:15 PM WORKSHEET SCHEDULE D - SUPPLEMENTAL

RENT	66,182.00
ACCT	36,331.00
OTTHER	1,491.00
	<u>104,004.00</u>

75-146 - 05/18/20 14:35 PM WORKSHEET SCHEDULE G - INFORMATION

TOTAL OF ICAI ACCTS	33,285.00
	<u>33,285.00</u>

75-146 - 05/18/20 11:43 AM WORKSHEET FORM 990 RETURN OF ORGANI

EMPLOYEE	464.00
EMPLOYER	6,653.00
	<u>7,117.00</u>

**List**



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**75-146 - 05/18/20 13:59 PM WORKSHEET SCHEDULE A PUBLIC CHARITY**

---

FROM 2017 LINE 12	47,196.00
LESS 2017	-4,930.00
LESS 2016	-7,220.00
LESS 2015	-4,034.00
LES EST 13 (1/2 REMAINING)	-15,506.00
	<hr/>
	15,506.00
	<hr/>

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**75-146 - 05/18/20 14:03 PM WORKSHEET SCHEDULE A PUBLIC CHARITY**

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INVESTMENT INCOME	279.00
GROSS RENTS	2,400.00
	<hr/>
	2,679.00
	<hr/>

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**List**

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**2018 Return Summary**

INTERCULTURAL ADVOCACY INSTITUTE

27-1230728

## FORM 990:

TOTAL REVENUE	712,859.
TOTAL EXPENSES	698,624.
EXCESS <DEFICIT>	14,235.
BEGINNING NET ASSETS	179,301.
CHANGES IN NET ASSETS	0.
ENDING NET ASSETS	193,536.

## BALANCE SHEET ANALYSIS

ENDING TOTAL ASSETS	374,865.
ENDING TOTAL LIABILITIES	181,329.
ENDING TOTAL NET ASSETS OR FUND BALANCES	193,536.

ENDING TOTAL ASSETS MINUS LIABILITIES AND NET ASSETS	0.
ENDING NET ASSETS DIFFERENCE BETWEEN PAGE 1 AND PAGE 11	0.

## 2018 Return Summary

INTERCULTURAL ADVOCACY INSTITUTE

27-1230728

	FEDERAL	990 EXTN
FORM NAME	990	8868
E-FILE REQUESTED	YES	YES
DUE DATE	02/18/20	02/18/20
EXTENDED DUE DATE	08/17/20	08/17/20
DIRECT DEPOSIT	N/A	N/A
ELECTRONIC WITHDRAWAL	N/A	N/A
DATE CALCULATED	06/26/20	06/26/20
TIME CALCULATED	06:00:42	06:00:42
RELEASE VERSION	2018.06000	2018.06000
DATE EXPORTED	06/26/20	02/07/20
TIME EXPORTED	06:31:38	14:41:20
EXPORT VERSION	2018.06000	2018.06000



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRlcpa.com](http://CRlcpa.com)

June 26, 2020

INTERCULTURAL ADVOCACY INSTITUTE  
612 FRANKLIN STREET  
CLEARWATER, FL 33756

INTERCULTURAL ADVOCACY INSTITUTE:

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

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**Prepared For:**

INTERCULTURAL ADVOCACY INSTITUTE  
612 FRANKLIN STREET  
CLEARWATER, FL 33756

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**Prepared By:**

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

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**Amount Due or Refund:**

Not applicable

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**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

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**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

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning OCT 1, 2018, and ending SEP 30, 2019

# 2018

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization

Employer identification number

INTERCULTURAL ADVOCACY INSTITUTE

27-1230728

Name and title of officer

JACLYN BOLAND  
CEO

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

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

<b>1a</b> Form 990 check here	▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>712,859.</u>
<b>2a</b> Form 990-EZ check here	▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here	▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here	▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) .....	<b>5b</b> _____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize CARR, RIGGS & INGRAM, LLC to enter my PIN 71220  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

61989636331

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ CARR, RIGGS & INGRAM, LLC Date ▶ 06/26/20

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

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](http://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>B</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	<b>C</b> Name of organization <b>INTERCULTURAL ADVOCACY INSTITUTE</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>612 FRANKLIN STREET</b> City or town, state or province, country, and ZIP or foreign postal code <b>CLEARWATER, FL 33756</b>	<b>D</b> Employer identification number <b>27-1230728</b> <b>E</b> Telephone number <b>(727) 445-9734</b>
<b>F</b> Name and address of principal officer: <b>JACLYN BOLAND</b> <b>SAME AS C ABOVE</b>		<b>G</b> Gross receipts \$ <b>725,562.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> 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		
<b>J</b> Website: ▶ <b>WWW.HISPANICOUTREACHCENTER.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2009</b> <b>M</b> State of legal domicile: <b>FL</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>DEVELOPMENT OF STRONG FAMILIES, SOCIAL/ECONOMIC INTEGRATION &amp; EDUCATION/ENGAGEMENT OF OUR COMMUNITY.</b>			
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>	
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>	
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>10</b>	
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>71</b>	
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>	
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0.</b>	
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 693,598.	<b>Current Year</b> 701,866.
<b>9</b>		Program service revenue (Part VIII, line 2g)	4,930.	5,020.	
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	183.	-211.	
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,228.	6,184.	
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	703,939.	712,859.	
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
		<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	409,512.	436,296.	
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>2,326.</b>			
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	273,177.	262,328.	
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	682,689.	698,624.	
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	21,250.	14,235.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 197,333.	<b>End of Year</b> 374,865.	
	<b>21</b>	Total liabilities (Part X, line 26)	18,032.	181,329.	
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	179,301.	193,536.	

**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.

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

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: COMMITTED TO THE DEVELOPMENT OF STRONG FAMILIES, COMMUNITY, ENGAGEMENT, SOCIAL AND ECONOMIC INTEGRATION AND EDUCATION OF OUR DIVERSE COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 578,987. including grants of \$ ) (Revenue \$ 5,020. ) THE INTERCULTURAL ADVOCACY INSTITUTE - HISPANIC OUTREACH CENTER SERVES PRIMARILY THE HISPANIC LATINO COMMUNITY IN PINELLAS COUNTY WHICH COMPRISES APPROXIMATELY 9-10% OVERALL. THERE ARE TWO LOCATIONS, ONE IN CLEARWATER SINCE 2000, AND THE SECOND IN TARPON SPRINGS, WHICH OPENED IN 2016. THESE CENTERS OFFER COMPREHENSIVE SERVICES SUCH AS ADVOCACY, INTERPRETER SERVICES, FAMILY ADVOCACY AND SUPPORT, INFORMATIONAL SEMINARS, LEGAL CLINICS, YOUTH PROGRAMS AND ENGLISH CLASSES. THE CENTERS PARTNER WITH OTHER ORGANIZATIONS TO OFFER ONSITE MENTAL HEALTH COUNSELING, POLICE SERVICES, GIRLS' PROGRAMS, AND OTHER OPPORTUNITIES FOR LIMITED ENGLISH SPEAKING RESIDENTS.

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 578,987.



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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

		Yes	No
<b>2a</b>	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		10
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
<b>4a</b>	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>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	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>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
	11a		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?		
	<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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		
<b>c</b>	Enter the amount of reserves on hand		
	13c		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
	14b		
<b>15</b>	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.		
<b>16</b>	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
<b>1a</b>	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.		
	<b>1a</b> 11		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	<b>1b</b> 11		
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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>b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
<b>16a</b>	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>b</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?		

**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 **JACLYN BOLAND - 727-445-9734**  
**612 FRANKLIN STREET, CLEARWATER, FL 33756**

**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) ROLANDO LOPEZ PRESIDENT	1.00	X		X				0.	0.	0.
(2) RAMON CARRION PAST PRESIDENT	1.00	X						0.	0.	0.
(3) BEN HINES VICE PRESIDENT	1.00	X		X				0.	0.	0.
(4) PHILIP WIRTH TREASURER	1.00	X		X				0.	0.	0.
(5) BLANCA GONZALEZ SECRETARY	1.00	X		X				0.	0.	0.
(6) NEIL RUIZ DIRECTOR	1.00	X						0.	0.	0.
(7) ODILON MEZQUITE DIRECTOR	1.00	X						0.	0.	0.
(8) JONATHAN ARELLANO DIRECTOR	1.00	X						0.	0.	0.
(9) VIRGINIA QUEVEDO DIRECTOR	1.00	X						0.	0.	0.
(10) DR. STAN VITTETOE DIRECTOR	1.00	X						0.	0.	0.
(11) ALBERTO RODRIGUEZ DIRECTOR	1.00	X						0.	0.	0.
(12) JACLYN BOLAND EXECUTIVE DIRECTOR	1.00			X				54,796.	0.	7,117.

**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			
<b>1b Sub-total</b> .....							54,796.	0.	7,117.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							54,796.	0.	7,117.	

**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
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> 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
<b>5</b> 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	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	24,479.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	635,763.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	41,624.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		3,922.				
	<b>h Total.</b> Add lines 1a-1f .....		701,866.				
	Program Service Revenue	<b>2 a</b> PROGRAM EVENTS	<b>Business Code</b> 624110	5,020.	5,020.		
<b>b</b> .....							
<b>c</b> .....							
<b>d</b> .....							
<b>e</b> .....							
<b>f</b> All other program service revenue .....							
<b>g Total.</b> Add lines 2a-2f .....			5,020.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		279.			279.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	(i) Real	2,400.				
		(ii) Personal	0.				
		<b>c</b> Rental income or (loss) .....	2,400.				
	<b>d</b> Net rental income or (loss) .....		2,400.			2,400.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses .....		490.			
		<b>c</b> Gain or (loss) .....		-490.			
	<b>d</b> Net gain or (loss) .....		-490.			-490.	
	<b>8 a</b> Gross income from fundraising events (not including \$ 24,479. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>	12,041.				
		<b>b</b> Less: direct expenses .....	<b>b</b>	12,213.			
		<b>c</b> Net income or (loss) from fundraising events .....		-172.			-172.
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>						
	<b>b</b> Less: direct expenses .....	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities .....						
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue		<b>Business Code</b>					
11 a	MISCELLANEOUS INCOME	900099	3,956.			3,956.	
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....			3,956.			
<b>12 Total revenue.</b> See instructions .....			712,859.	5,020.	0.	5,973.	

**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  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	68,329.	54,663.	13,305.	361.
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 .....	283,397.	226,718.	55,182.	1,497.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits .....	58,719.	46,976.	11,433.	310.
10 Payroll taxes .....	25,851.	20,680.	5,034.	137.
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.)	121,101.	121,101.		
12 Advertising and promotion .....				
13 Office expenses .....	27,106.	21,341.	5,641.	124.
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	17,296.	10,987.	6,309.	
17 Travel .....	6,207.	4,966.	1,241.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....	4,321.	4,321.		
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	1,615.	1,292.	210.	113.
23 Insurance .....	19,404.	15,523.	4,097.	-216.
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 <b>PARTICIPANT EXPENSES</b>	17,810.	17,810.		
b <b>REPAIRS &amp; MAINTENANCE</b>	14,656.	11,725.	2,931.	
c <b>EQUIPMETN RENTAL</b>	11,928.		11,928.	
d <b>FOOD AND NUTRITION</b>	8,184.	8,184.		
e All other expenses .....				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	698,624.	578,987.	117,311.	2,326.
<b>26 Joint costs.</b> 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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	47,346.	<b>1</b>	68,265.
	<b>2</b> Savings and temporary cash investments .....	106,713.	<b>2</b>	136,992.
	<b>3</b> Pledges and grants receivable, net .....	11,000.	<b>3</b>	
	<b>4</b> Accounts receivable, net .....		<b>4</b>	140,204.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> 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 .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	15,135.	<b>9</b>	14,370.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 22,600.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 9,166.	15,539.	<b>10c</b> 13,434.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	1,600.	<b>12</b>	1,600.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	197,333.	<b>16</b>	374,865.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	18,032.	<b>17</b>	178,829.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	2,500.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	18,032.	<b>26</b>	181,329.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	160,699.	<b>27</b>	175,834.
	<b>28</b> Temporarily restricted net assets .....	18,602.	<b>28</b>	17,702.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	179,301.	<b>33</b>	193,536.	
<b>34</b> Total liabilities and net assets/fund balances .....	197,333.	<b>34</b>	374,865.	

**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	712,859.
2	Total expenses (must equal Part IX, column (A), line 25)	2	698,624.
3	Revenue less expenses. Subtract line 2 from line 1	3	14,235.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	179,301.
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	193,536.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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? \_\_\_\_\_
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

Open to Public Inspection

<b>Name of the organization</b> INTERCULTURAL ADVOCACY INSTITUTE	<b>Employer identification number</b> 27-1230728
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**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		
<b>Total</b>						

**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	451,312.	530,226.	572,182.	691,846.	701,866.	2947432.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....	81,827.	82,935.	95,735.	95,466.	104,004.	459,967.
<b>4 Total.</b> Add lines 1 through 3 .....	533,139.	613,161.	667,917.	787,312.	805,870.	3407399.
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						3407399.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....	533,139.	613,161.	667,917.	787,312.	805,870.	3407399.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	2,462.	2,460.	2,491.	2,583.	2,679.	12,675.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	3,857.					3,857.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	5,733.	162.	3,555.	6,198.	3,956.	19,604.
<b>11 Total support.</b> Add lines 7 through 10						3443535.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	36,710.
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	98.95 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	<b>15</b>	98.31 %
<b>16a 33 1/3% support test - 2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2018.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2017.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (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
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

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

**Section D. Computation of Investment Income Percentage**

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

**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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described in (a) above?		
<b>c</b> 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
<b>1</b> 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>		
<b>2</b> 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
<b>1</b> 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
<b>1</b> 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?		
<b>2</b> 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>		
<b>3</b> 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**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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>b</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>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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>b</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.

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			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	<b>Distributable Amount.</b> 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
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> 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
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013			
<b>b</b> From 2014			
<b>c</b> From 2015			
<b>d</b> From 2016			
<b>e</b> From 2017			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2018 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2014			
<b>b</b> Excess from 2015			
<b>c</b> Excess from 2016			
<b>d</b> Excess from 2017			
<b>e</b> Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

**Part VI**

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

Lined area for providing supplemental information.

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: INTERCULTURAL ADVOCACY INSTITUTE; Employer identification number: 27-1230728

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure. 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Table with 2 columns: Held at the End of the Tax Year, rows 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No). 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No). 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1; b Assets included in Form 990, Part X.

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

**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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		22,600.	9,166.	13,434.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				13,434.

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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)	
<b>Total.</b> (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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	816,863.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	104,004.
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	104,004.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	712,859.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	712,859.

**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.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	802,628.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	104,004.
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	104,004.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	698,624.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	698,624.

**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 TAX POSITIONS. THE STANDARD PRESCRIBES A RECOGNITION THRESHHOLD 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 G**  
**(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2018**

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**INTERCULTURAL ADVOCACY INSTITUTE**

Employer identification number

**27-1230728**

**Part I**

**Fundraising Activities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b> .....						

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		ANNUAL LUNCHEON (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	33,285.		33,285.
	2	Less: Contributions	24,479.		24,479.
	3	Gross income (line 1 minus line 2)	8,806.		8,806.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes	317.		317.
	6	Rent/facility costs	9,619.		9,619.
	7	Food and beverages			
	8	Entertainment	293.		293.
	9	Other direct expenses	1,825.		1,825.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				-3,248.

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_



- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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**Part IV** Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**Open to Public  
Inspection

Name of the organization

INTERCULTURAL ADVOCACY INSTITUTE

Employer identification number

27-1230728

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 B, LINE 12C:

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY APPLIES TO EACH MEMBER OF THE BOARD, TO EACH OFFICER OF INTERCULTURAL ADVOCACY INSTITUTE, AND TO ALL PERSONS EMPLOYED BY INTERCULTURAL ADVOCACY INSTITUTE, REGARDLESS OF POSITION. EACH BOARD MEMBER AND EMPLOYEE OF INTERCULTURAL ADVOCACY INSTITUTE SHALL BE REQUESTED ANNUALLY BY INTERCULTURAL ADVOCACY INSTITUTE TO SUBMIT A DISCLOSURE STATEMENT LISTING ALL ORGANIZATIONS WITH WHICH HE OR SHE IS AFFILIATED AND DESCRIBING THE NATURE OF THE AFFILIATION AS DEFINED BELOW. IN THE EVENT THERE IS ANY MATERIAL CHANGE IN THE INFORMATION CONTAINED IN ANY DISCLOSURE STATEMENT, THE PERSON WHO SUBMITTED IT SHALL PROMPTLY SUBMIT WRITTEN NOTIFICATION OF THE CHANGE. AT THE BEGINNING OF EACH BOARD MEETING, THE CHAIR WILL ASK THE BOARD IF ANY PERSON HAS A CONFLICT OF INTEREST OR A DUALITY OF LOYALTY RELATED TO ANY ITEM ON THE AGENDA. THE QUESTION AND ANY RESPONSES WILL BE RECORDED IN THE MINUTES. A BOARD MEMBER OR OFFICER WHO HAS DECLARED OR HAS BEEN FOUND TO HAVE A CONFLICT OF INTEREST IN ANY PROPOSED TRANSACTION OR OTHER MATTER SHALL REFRAIN FROM PARTICIPATING IN CONSIDERATION OF THE PROPOSED TRANSACTION OR OTHER MATTER, UNLESS FOR SPECIAL REASONS THE BOARD OF DIRECTORS REQUESTS INFORMATION OR INTERPRETATION FROM THE PERSON OR PERSONS INVOLVED. IN THE CASE OF A BOARD MEMBER, HE OR SHE SHALL NOT VOTE ON THE MATTER IN QUESTION. AT THE DISCRETION OF THE CHAIR, THE BOARD MEMBER MAY BE ASKED TO BE ABSENT DURING THE VOTE, OR SIMPLY TO ABSTAIN. THIS WILL BE RECORDED IN THE

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

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

832211 10-10-18

Name of the organization <b>INTERCULTURAL ADVOCACY INSTITUTE</b>	Employer identification number <b>27-1230728</b>
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MINUTES. WITH RESPECT TO THE RESTRAINT ON PARTICIPATION BY STAFF, THE CEO, OR, WHERE APPLICABLE, THE CHAIR OF THE BOARD SHALL TAKE SUCH ACTION AS IS NECESSARY TO ASSURE THAT THE TRANSACTION IS COMPLETED IN THE BEST INTEREST OF INTERCULTURAL ADVOCACY INSTITUTE WITHOUT SUBSTANTIVE INVOLVEMENT OF THE PERSON WHO HAS THE POSSIBLE CONFLICT OF INTEREST. ANY BOARD MEMBER WHO IS UNCERTAIN ABOUT POSSIBLE CONFLICT OF INTEREST IN ANY MATTER MAY ASK THAT THE BOARD DETERMINE WHETHER A POSSIBLE CONFLICT EXISTS. LEGAL ADVISE MAY BE SOUGHT. THE BOARD WILL RESOLVE THE QUESTION BY MAJORITY VOTE. FAILURE TO DISCLOSE FULLY THE NATURE OF ANY POTENTIAL CONFLICT OF INTEREST WILL BE CAUSE FOR IMMEDIATE REMOVAL FROM THE BOARD OF DIRECTORS AND/OR COMMITTEE OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 15A:  
THE COMPENSATION FOR THE CEO IS DETERMINED THROUGH THE BUDGET PROCESS. THE JUVENILE WELFARE BOARD, AS FUNDER AND ASO, REVIEWS THE BUDGET FOR ACCURACY AND APPROPRIATENESS, INCLUDING SALARY LEVELS FOR ALL EMPLOYEES FUNDED THROUGH THEIR PROGRAM, WHICH INCLUDES THE CEO. THE BOARD OF DIRECTORS APPROVES THE BUDGET, INCLUDING SALARY LEVELS FOR ALL EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 19:  
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:  
PROFESSIONAL FEES:  
PROGRAM SERVICE EXPENSES 12,423.  
MANAGEMENT AND GENERAL EXPENSES 0.  
FUNDRAISING EXPENSES 0.

Name of the organization <b>INTERCULTURAL ADVOCACY INSTITUTE</b>	Employer identification number <b>27-1230728</b>
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<b>TOTAL EXPENSES</b>	<b>12,423.</b>
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**CONTRACT SERVICES:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>108,678.</b>
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<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>0.</b>
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<b>FUNDRAISING EXPENSES</b>	<b>0.</b>
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<b>TOTAL EXPENSES</b>	<b>108,678.</b>
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<b>TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A</b>	<b>121,101.</b>
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Form **8868**  
(Rev. January 2019)

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

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

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

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

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions.  <b>INTERCULTURAL ADVOCACY INSTITUTE</b>	Employer identification number (EIN) or  <b>27-1230728</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>612 FRANKLIN STREET</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>CLEARWATER, FL 33756</b>	

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

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

**JACLYN BOLAND**

- The books are in the care of ▶ **612 FRANKLIN STREET - CLEARWATER, FL 33756**  
Telephone No. ▶ **727-445-9734** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **AUGUST 15, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **OCT 1, 2018**, and ending **SEP 30, 2019**.

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

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

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

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

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



## InterCultural Advocacy Institute Hispanic Outreach Center

21 FY Budget			
Account	Juvenile Welfare Board	Sources of Other Revenue	BUDGET TOTAL
Juvenile Welfare Board (JWB)	\$657,001		\$657,001
Clearwater Police Department - In kind		\$1,431	\$1,431
Fees for Interpreter Service		\$600	\$600
Volunteer Hours		\$49,286	\$49,286
City of Clearwater - In kind		\$64,000	\$64,000
SPC - In kind		\$2,447	\$2,447
Pinellas Community Foundation Grant		\$10,000	\$10,000
Other Fundraising/Donations		\$12,420	\$12,420
PCSO		\$2,700	\$2,700
CDBG Grant		\$13,380	\$13,380
Family Resources		\$2,000	\$2,000
Girl Scouts (12M rent for office space)		\$2,400	\$2,400
Audit fees - In Kind		\$34,612	\$34,612
<b>TOTAL REVENUE</b>	<b>\$657,001</b>	<b>\$195,276</b>	<b>\$852,277</b>
Salaries	\$351,424	\$13,116	\$364,540
<b>Total Salaries</b>	<b>\$351,424</b>	<b>\$13,116</b>	<b>\$364,540</b>
FICA	\$26,884	\$1,003	\$27,887
Group Insurance	\$73,528	\$0	\$73,528
Worker's Comp	\$6,962	\$0	\$6,962
Reemployment Tax	\$132	\$11	\$143
<b>Total Benefits</b>	<b>\$107,506</b>	<b>\$1,014</b>	<b>\$108,520</b>
<b>Total Salaries &amp; Benefits</b>	<b>\$458,930</b>	<b>\$14,130</b>	<b>\$473,061</b>
Professional Services	\$1,000	\$0	\$1,000
Audit/Accounting	\$10,400	\$34,612	\$45,012
Bank Services	\$270	\$0	\$270
Contractual Services	\$94,491	\$73,246	\$167,737
Travel	\$3,840	\$0	\$3,840
Conference	\$700	\$0	\$700
Communications	\$8,807	\$1,431	\$10,238
Postage	\$600	\$0	\$600
Utilities	\$13,944	\$0	\$13,944
Rent-Building	\$3,446	\$66,447	\$69,893
Rent-Equipment	\$8,421	\$0	\$8,421
Insurance	\$23,500	\$0	\$23,500
R&M - Equipment	\$4,283	\$0	\$4,283
R&M - Property	\$880	\$0	\$880
R&M - Vehicle	\$310	\$0	\$310
Copying/Binding/Printing	\$3,025	\$0	\$3,025
Office Supplies	\$1,800	\$0	\$1,800



## InterCultural Advocacy Institute Hispanic Outreach Center

21 FY Budget			
Account	Juvenile Welfare Board	Sources of Other Revenue	BUDGET TOTAL
Operating Supplies	\$4,500	\$2,410	\$6,910
Educational Training	\$1,650	\$0	\$1,650
Participant Expense	\$5,657	\$0	\$5,657
Participant Food & Nutrition	\$4,082	\$3,000	\$7,082
Participants Transportation	\$2,465	\$0	\$2,465
Promotional	\$0	\$0	\$0
<b>Total Operating:</b>	<b>\$198,070</b>	<b>\$181,146</b>	<b>\$379,216</b>
<b>Total Salaries and Operating</b>	<b>\$657,001</b>	<b>\$195,277</b>	<b>\$852,277</b>
<b>NET INCOME (LOSS):</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**FINANCIAL STATEMENTS**  
**YEARS ENDED SEPTEMBER 30, 2019 AND 2018**



[CLAcconnect.com](http://CLAcconnect.com)

**WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING**

**INTERCULTURAL ADVOCACY INSTITUTE, INC.  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Intercultural Advocacy Institute, Inc.  
Clearwater, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Intercultural Advocacy Institute, Inc. (the Organization), which comprise the statements of financial position as of and for the year ended 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.

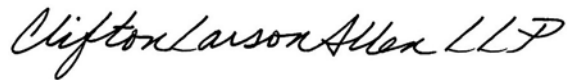
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Intercultural Advocacy Institute, 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 dated March 2, 2020 on our consideration of Intercultural Advocacy Institute, 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 Intercultural Advocacy Institute, 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 Intercultural Advocacy Institute, Inc.'s internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Lakeland, Florida  
March 2, 2020

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 205,257	\$ 154,059
Grants and Other Receivables	140,204	11,000
Prepaid Expenses	14,370	15,135
Total Current Assets	359,831	180,194
<b>NONCURRENT ASSETS</b>		
Deposits	1,600	1,600
Property and Equipment, Net	13,434	15,539
Total Assets	\$ 374,865	\$ 197,333
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 8,883	\$ 6,045
Accrued Expenses	16,594	11,987
Deferred Revenue	2,500	-
Total Current Liabilities	27,977	18,032
<b>NONCURRENT LIABILITIES</b>		
Other Liabilities	153,352	-
Total Liabilities	181,329	18,032
<b>NET ASSETS</b>		
Without Donor Restrictions	175,834	160,699
With Donor Restrictions		
Purpose Restrictions	17,702	18,602
Total Net Assets	193,536	179,301
Total Liabilities and Net Assets	\$ 374,865	\$ 197,333

See accompanying Notes to Financial Statements.

**INTERCULTURAL ADVOCACY INSTITUTE, 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
<b>REVENUES AND OTHER SUPPORT</b>						
Juvenile Welfare Board of Pinellas County, Inc.	\$ 622,331	\$ -	\$ 622,331	\$ 603,842	\$ -	\$ 603,842
Contributions and Grants	51,134	-	51,134	52,978	3,244	56,222
Special Events						
Proceeds	36,520	-	36,520	38,865	-	38,865
Special Events Expenses	(12,213)	-	(12,213)	(11,230)	-	(11,230)
In-Kind Contributions	71,595	-	71,595	71,222	-	71,222
Donated Services from Juvenile Welfare Board of Pinellas County, Inc.	36,331	-	36,331	25,582	-	25,582
Other	11,165	-	11,165	13,711	-	13,711
Net Assets Released from Restrictions	900	(900)	-	1,302	(1,302)	-
Total Revenues and Other Support	<u>817,763</u>	<u>(900)</u>	<u>816,863</u>	<u>796,272</u>	<u>1,942</u>	<u>798,214</u>
<b>EXPENSES</b>						
Program Services	672,327	-	672,327	662,713	-	662,713
Management and General	126,174	-	126,174	90,401	-	90,401
Fundraising	4,127	-	4,127	23,850	-	23,850
Total Expenses	<u>802,628</u>	<u>-</u>	<u>802,628</u>	<u>776,964</u>	<u>-</u>	<u>776,964</u>
<b>CHANGE IN NET ASSETS</b>	15,135	(900)	14,235	19,308	1,942	21,250
Net Assets - Beginning of Year	<u>160,699</u>	<u>18,602</u>	<u>179,301</u>	<u>141,391</u>	<u>16,660</u>	<u>158,051</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 175,834</u>	<u>\$ 17,702</u>	<u>\$ 193,536</u>	<u>\$ 160,699</u>	<u>\$ 18,602</u>	<u>\$ 179,301</u>

See accompanying Notes to Financial Statements.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Program			Support		Totals
	Juvenile Welfare Board	Other Program Services	Total Program Services	Management and General	Fundraising	
<b>SALARIES AND RELATED EXPENSES</b>						
Salaries	\$ 254,132	\$ 20,746	\$ 274,878	\$ 66,904	\$ 1,815	\$ 343,597
Employee Benefits	49,442	4,036	53,478	13,016	353	66,847
Payroll Taxes	19,189	1,566	20,755	5,052	137	25,944
Total Salaries and Related Expenses	<u>322,763</u>	<u>26,348</u>	<u>349,111</u>	<u>84,972</u>	<u>2,305</u>	<u>436,388</u>
<b>EXPENSES</b>						
Bank Charges	-	-	-	729	-	729
Contract Services	80,419	28,259	108,678	-	-	108,678
Depreciation	-	1,292	1,292	210	113	1,615
Food and Nutrition	5,790	2,394	8,184	-	-	8,184
In-Kind Expenses	33,908	26,947	60,855	9,154	1,585	71,594
Insurance	15,523	-	15,523	3,881	-	19,404
Office Supplies	2,875	431	3,306	789	38	4,133
Operating Expenses	4,892	5,197	10,089	2,129	-	12,218
Participant Expenses	10,224	3,664	13,888	-	-	13,888
Professional Fees	25,123	36,331	61,454	-	-	61,454
Rent - Building	-	-	-	3,562	-	3,562
Rent - Equipment	-	-	-	11,928	-	11,928
Repairs and Maintenance	11,725	-	11,725	2,931	-	14,656
Special Event Expenses	-	-	-	-	12,213	12,213
Telephone and Internet	6,970	978	7,948	1,901	86	9,935
Training Classes and Conference	1,976	2,345	4,321	-	-	4,321
Travel and Auto Mileage	4,821	145	4,966	1,241	-	6,207
Utilities	10,987	-	10,987	2,747	-	13,734
Total Expenses	<u>537,996</u>	<u>134,331</u>	<u>672,327</u>	<u>126,174</u>	<u>16,340</u>	<u>814,841</u>
Less Expenses Netted Against Revenues on the Statement of Activities						
Special Event Expenses	-	-	-	-	(12,213)	(12,213)
Total Expenses Included in the Expense Section of the Statement of Activities	<u>\$ 537,996</u>	<u>\$ 134,331</u>	<u>\$ 672,327</u>	<u>\$ 126,174</u>	<u>\$ 4,127</u>	<u>\$ 802,628</u>

See accompanying Notes to Financial Statements.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2018**

	Program			Support		Totals
	Juvenile Welfare Board	Other Program Services	Total Program Services	Management and General	Fundraising	
	<b>SALARIES AND RELATED EXPENSES</b>					
Salaries	\$ 275,876	\$ -	\$ 275,876	\$ 32,456	\$ 16,228	\$ 324,560
Employee Benefits	51,553	-	51,553	6,065	3,033	60,651
Payroll Taxes	20,655	-	20,655	2,430	1,215	24,300
Total Salaries and Related Expenses	348,084	-	348,084	40,951	20,476	409,511
<b>EXPENSES</b>						
Accounting In-Kind Services	-	-	-	25,582	-	25,582
Bank Charges	-	-	-	402	-	402
Contract Services	93,225	34,195	127,420	-	-	127,420
Depreciation	1,329	309	1,638	193	96	1,927
Food and Nutrition	6,766	2,436	9,202	-	-	9,202
In-Kind Expenses	598	68,693	69,291	1,931	-	71,222
Insurance	13,265	-	13,265	1,561	780	15,606
Office Supplies	3,788	982	4,770	561	281	5,612
Operating Expenses	8,827	626	9,453	1,668	-	11,121
Participant Expenses	12,577	6,308	18,885	-	-	18,885
Professional Fees	14,125	150	14,275	-	-	14,275
Program Expenses	-	2,603	2,603	-	-	2,603
Rent - Building	-	-	-	1,400	-	1,400
Rent - Equipment	-	-	-	11,115	-	11,115
Repairs and Maintenance	18,296	269	18,565	2,184	1,092	21,841
Special Event Expenses	-	-	-	-	11,230	11,230
Telephone and Internet	8,844	362	9,206	1,083	542	10,831
Training Classes and Conference	838	1,885	2,723	-	-	2,723
Travel and Auto Mileage	3,147	268	3,415	603	-	4,018
Utilities	9,918	-	9,918	1,167	583	11,668
Total Expenses	543,627	119,086	662,713	90,401	35,080	788,194
Less Expenses Netted Against Revenues on the Statement of Activities						
Special Event Expenses	-	-	-	-	(11,230)	(11,230)
Total Expenses Included in the Expense Section of the Statement of Activities	\$ 543,627	\$ 119,086	\$ 662,713	\$ 90,401	\$ 23,850	\$ 776,964

See accompanying Notes to Financial Statements.



**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 14,235	\$ 21,250
Adjustments to Reconcile Change in Net Assets to		
Net Cash Used by Operating Activities:		
Depreciation Expense	1,615	1,927
Loss on Asset Disposals	490	-
(Increase) Decrease in Assets:		
Grants and Other Receivables	(129,204)	(2,809)
Prepaid Expenses	765	(1,525)
Increase (Decrease) in Liabilities:		
Accounts Payable	2,838	(55,064)
Accrued Expenses	4,607	(8,415)
Deferred Revenue	2,500	-
Other Liabilities	153,352	-
Net Cash Used by Operating Activities	(102,154)	(44,636)
<b>NET INCREASE (DECREASE) IN CASH</b>	51,198	(44,636)
Cash - Beginning of Year	154,059	198,695
<b>CASH - END OF YEAR</b>	\$ 205,257	\$ 154,059

See accompanying Notes to Financial Statements.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Description of Organization**

Intercultural Advocacy Institute, Inc. (the Organization) was chartered as a Florida corporation not-for-profit in 2009. The Organization operates a neighborhood family center and sponsors programs and events to provide physical, mental, spiritual, and moral support for families and to strengthen the neighborhood. Services are provided primarily to individuals residing in and around the City of Clearwater in Pinellas County, Florida. The Organization's primary sources of funding are grants and contributions.

**Property and Equipment**

Furniture, equipment, and vehicles are stated at cost, if purchased, or at estimated market value at the date of receipt if acquired by gift. It is the Organization's policy to capitalize items with cost or donated values in excess of \$1,000. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Property acquired with restricted contributions or government funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition, as well as the ownership of any proceeds there from, is subject to applicable restrictions.

**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

**INTERCULTURAL ADVOCACY INSTITUTE, 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.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Financial Instruments and Credit Risk**

The Organization manages deposit concentration risk by placing cash with financial institutions they believe to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and foundations supportive of the Organization's mission.

**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 and Cash Equivalents	\$ 205,257
Grants and Other Receivables	140,204
Less: Net Assets With Donor Restrictions	(17,702)
Total	<u>\$ 345,461</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.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019 AND 2018**

**NOTE 3 PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at September 30:

	2019	2018	Estimated Original Useful Lives
Computer Equipment	\$ 2,314	\$ 2,314	3-5 Years
Office Furniture and Equipment	20,286	23,962	5-15 Years
Total Property and Equipment	<u>22,600</u>	<u>26,276</u>	
Less: Accumulated Depreciation	(9,166)	(10,737)	
Total	<u>\$ 13,434</u>	<u>\$ 15,539</u>	

Depreciation expense for the years ended September 30, 2019 and 2018 was \$1,615 and \$1,927, respectively.

**NOTE 4 DONATED FACILITIES AND DONATED SERVICES**

The Organization leases its facilities from the City of Clearwater for one dollar a year under an agreement that expires October 31, 2020. Under terms of the lease, the Organization agrees to use the facilities to implement a Hispanic Community Services Center. The estimated fair value of the donated rent was \$66,182 and \$68,693 for the years ended September 30, 2019 and 2018, respectively. These amounts have been reported as an in-kind contributions on the statements of activities and included as in-kind rent expense on the statements of functional expenses. The City of Clearwater can terminate this lease at any time with 60 days advance notice. The remaining balance of in-kind donations on the statement of activities of \$5,413 and \$2,829 for the years ended September 30, 2019 and 2018, respectively include donations of food, supplies, and internet services.

The Organization received donated accounting services from Juvenile Welfare Board of Pinellas County, Inc. The Organization received donated services of \$36,331 and \$25,582 for the years ended September 30, 2019 and 2018, respectively, included in the in-kind contributions in the accompanying statements of activities.

**NOTE 5 OPERATING LEASES**

The Organization leased copier equipment under three lease agreements, each for \$144 per month for 63 months. One of the leases will expire in July 2020 and two will expire in December 2021.

The Organization leased one automobile for \$435 per month under a three-year lease agreement which expired February 2, 2017. This lease was extended under a new three-year lease agreement for \$400 per month and expiring February 6, 2020.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019 AND 2018**

**NOTE 5 OPERATING LEASES (CONTINUED)**

For the years ended September 30, 2019 and 2018, total lease expenses were \$11,928 and \$11,115, respectively.

Future minimum lease payments that are due under these leases are as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2020	\$ 6,905
2021	3,462
2022	866
Total	<u>\$ 11,233</u>

**NOTE 6 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 7 CONCENTRATIONS**

Grants received from the Juvenile Welfare Board of Pinellas County, Inc. represent 80% and 79% of total revenue for the years ended September 30, 2019 and 2018, respectively. Funds receivable from Juvenile Welfare Board of Pinellas County, Inc. represent 93% 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.

**NOTE 8 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.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019 AND 2018**

**NOTE 9 NET ASSETS WITH DONOR RESTRICTIONS**

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

	<u>2019</u>	<u>2018</u>
Subject to Expenditure for Specified Purpose:		
Human Trafficking Victim Fund	\$ 16,660	\$ 16,660
Hurricane Maria Relief Fund	<u>1,042</u>	<u>1,942</u>
Total	<u>\$ 17,702</u>	<u>\$ 18,602</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:

	<u>2019</u>	<u>2018</u>
Satisfaction of Purpose Restrictions:		
Hurricane Maria Relief Fund	<u>\$ 900</u>	<u>\$ 1,302</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  
Intercultural Advocacy Institute, 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 Intercultural Advocacy Institute, 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 March 2, 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  
Intercultural Advocacy Institute, 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**

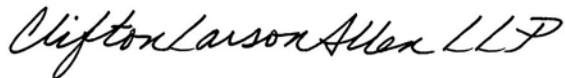
As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

### **Intercultural Advocacy Institute, Inc.'s Response to Findings**

Intercultural Advocacy Institute, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Intercultural Advocacy Institute, 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  
March 2, 2020

**INTERCULTURAL ADVOCACY INSTITUTE, 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. Management will implement procedures to make sure that all monthly transactions are communicated and recorded correctly in accounting system by third party accounting firm. Final monthly financials will be reviewed by Finance Manager and CEO and approved by the Board.

**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.

**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.

**INTERCULTURAL ADVOCACY INSTITUTE, INC.  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED SEPTEMBER 30, 2019**

**Significant Deficiencies - Continued**

**2019-002: IMPROVE MONTH-END AND YEAR-END CLOSING PROCESSES**

**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. Management will ensure that a list of all month-end and year-end journal entries and bank reconciliations are entered by the third party accounting firm properly and are reviewed, approved and signed off by the Finance Manager and CEO. Proper month-end and year-end checklists will be established so adjustments are entered and reviewed timely.



# InterCultural Advocacy Institute Hispanic Outreach Center

March 2, 2020

CliftonLarsonAllen LLP  
402 South Kentucky Avenue, Suite 600  
Lakeland, Florida 33801

**Jaclyn Boland**  
Chief Executive Officer

**Board of Directors**

**Rolando Lopez, CPA**  
President

Ramon Carrion, Esq.  
Past President

Ben Himes  
Vice President

Philip Wirth  
Treasurer

Blanca Gonzalez  
Secretary

This representation letter is provided in connection with your audit of the financial statements of Intercultural Advocacy Institute, 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 March 2, 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.

Corporate Office  
612 Franklin St.  
Clearwater, FL 33756

PHONE: 727-445-9734  
FAX: 727-447-2424

*Victim Advocacy, Family  
Advocacy, Youth  
Development, Hispanic  
Leadership Council*





# InterCultural Advocacy Institute Hispanic Outreach Center

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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. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. In addition, 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 are in agreement 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:





# InterCultural Advocacy Institute Hispanic Outreach Center

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Advocacy, Youth  
Development, Hispanic  
Leadership Council*

 **Juvenile Welfare Board**

 **Pinellas  
Community  
Foundation**

- 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.





# InterCultural Advocacy Institute Hispanic Outreach Center

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Development, Hispanic  
Leadership Council*

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 Intercultural Advocacy Institute, 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. Intercultural Advocacy Institute, 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.





# InterCultural Advocacy Institute Hispanic Outreach Center

**Jaclyn Boland**  
Chief Executive Officer

**Board of Directors**

**Rolando Lopez, CPA**  
President

Ramon Carrion, Esq.  
Past President

Ben Himes  
Vice President

Philip Wirth  
Treasurer

Blanca Gonzalez  
Secretary

- 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: Rolando Lopez

PRESIDENT

Title: \_\_\_\_\_

Signature: Jaclyn Boland

Title: CEO

Corporate Office  
612 Franklin St.  
Clearwater, FL 33756

PHONE: 727-445-9734  
FAX: 727-447-2424

*Victim Advocacy, Family  
Advocacy, Youth  
Development, Hispanic  
Leadership Council*







# InterCultural Advocacy Institute Hispanic Outreach Center

Intercultural Advocacy Institute, Inc.  
Summary of Corrected Misstatements  
September 30, 2019

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
To correct beginning equity (IM therefore not a finding, recorded for FS presentation)			
5520	5520 → Operating Expense	2,550.00	
3250	3250 → Unrestrictd Net Assets-NetWorth		2,550.00
<b>Total</b>		<b>2,550.00</b>	<b>2,550.00</b>
<b>Adjusting Journal Entries JE # 2</b>			
To record fixed asset disposals and depreciation			
1600	1600 → Accum. Deprec.	3,186.00	
CLA00000004	Depreciation Expense	1,615.00	
CLA00000006	Gain/Loss of Disposal of Assets	490.00	
1500	1500 → Fixed Assets		3,876.00
1600	1600 → Accum. Deprec.		1,615.00
<b>Total</b>		<b>5,291.00</b>	<b>5,291.00</b>
<b>Adjusting Journal Entries JE # 3</b>			
To reclass interfund payable/receivable			
1001	1001 → ICAI PNC Hispanic Outreach Cnt	15,176.00	
2000	2000 → Accts. Payable - SOR	1,933.00	
1166	Intercompany Receivable		15,176.00
CLA1166.2	Intercompany Payable		1,933.00
<b>Total</b>		<b>17,109.00</b>	<b>17,109.00</b>
<b>Adjusting Journal Entries JE # 4</b>			
To record August and September 2019 In Kind Rent Expense			
5440	5440 → Rentals & Lease/Building	5,333.00	
5440	5440 → Rentals & Lease/Building	5,333.00	
4615	4615 → Rent In-Kind/Building		5,333.00
4615	4615 → Rent In-Kind/Building		5,333.00
<b>Total</b>		<b>10,666.00</b>	<b>10,666.00</b>

**Jaclyn Boland**  
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Development, Hispanic  
Leadership Council*

**Juvenile Welfare Board**

**Pinellas  
Community  
Foundation**



# InterCultural Advocacy Institute Hispanic Outreach Center

## Intercultural Advocacy Institute, Inc. Summary of Corrected Misstatements - Continued September 30, 2019

**Jaelyn Boland**  
Chief Executive Officer

**Board of Directors**

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Secretary

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*Victim Advocacy, Family  
Advocacy, Youth  
Development, Hispanic  
Leadership Council*

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 5</b>			
Client provided entry - To record year end payroll accrual			
2300.01	2300.01 -+ Accrued Liabilities	6,058.00	
2301	2301 -+ Payroll Liabilities-FIT/SS/Med	443.00	
2306	2306 -+ Ins. Payable Health.	5,109.00	
2307	2307 -+ Ins. Payable Life.	1,192.00	
5120	5120 -+ Salaries & Wages	313.00	
5120	5120 -+ Salaries & Wages	7,460.00	
5211	5211 -+ FICA	5.00	
5211	5211 -+ FICA	19.00	
5211	5211 -+ FICA	106.00	
5211	5211 -+ FICA	453.00	
5230	5230 -+ Health Insurance	1,372.00	
5231	5231 -+ Life/Dental/AD&D ins	49.00	
2301	2301 -+ Payroll Liabilities-FIT/SS/Med		24.00
2301	2301 -+ Payroll Liabilities-FIT/SS/Med		559.00
2302	Payroll Accrual		313.00
2302	Payroll Accrual		7,460.00
2306	2306 -+ Ins. Payable Health.		1,372.00
2307	2307 -+ Ins. Payable Life.		49.00
5120	5120 -+ Salaries & Wages		6,058.00
5211	5211 -+ FICA		443.00
5230	5230 -+ Health Insurance		5,109.00
5231	5231 -+ Life/Dental/AD&D ins		1,192.00
<b>Total</b>		<b>22,579.00</b>	<b>22,579.00</b>
<b>Adjusting Journal Entries JE # 6</b>			
To reclass in-kind rent seperately from cash rent for FS/Cash Flow purposes			
CLA0000002	Rent Expense - Building	3,562.00	
5440	5440 -+ Rentals & Lease/Building		3,562.00
<b>Total</b>		<b>3,562.00</b>	<b>3,562.00</b>
<b>Adjusting Journal Entries JE # 7</b>			
To record in-kind accounting service			
CLA0001	In Kind Accounting Service	36,331.00	
4614	4614 -+ In-Kind		36,331.00
<b>Total</b>		<b>36,331.00</b>	<b>36,331.00</b>



# InterCultural Advocacy Institute Hispanic Outreach Center

## Intercultural Advocacy Institute, Inc. Summary of Corrected Misstatements - Continued September 30, 2019

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 9</b>			
Client provided entry - to adjust prepaid balance			
1400	1400 -+ Prepaids	3,769.00	
1400	1400 -+ Prepaids	10,310.00	
3250	3250 -+ Unrestrictd Net Assets-NetWorth	349.00	
5230	5230 -+ Health Insurance	5,731.00	
5401	5401 -+ Conference	249.00	
54014	54010 -+ Events:54014 -+ ICAI Luncheon	1,586.00	
5450	5450 -+ Insurance	7,219.00	
1400	1400 -+ Prepaids		15,134.00
2305	2305 -+ Ins. Payable Dental.		494.00
54010	54010 -+ Events		3,275.00
5450	5450 -+ Insurance		10,310.00
<b>Total</b>		<b>29,213.00</b>	<b>29,213.00</b>
<b>Adjusting Journal Entries JE # 10</b>			
Client provided entry - To record current year PTO balance			
2350.01	2350.01 -+ Accrued Leave	5,486.00	
5211	5211 -+ FICA	484.00	
7122	Vacation Wages	6,333.00	
2350.01	2350.01 -+ Accrued Leave		6,817.00
5211	5211 -+ FICA		390.00
7122	Vacation Wages		5,096.00
<b>Total</b>		<b>12,303.00</b>	<b>12,303.00</b>

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Victim Advocacy, Family  
Advocacy, Youth  
Development, Hispanic  
Leadership Council

Juvenile Welfare Board

Pineellas  
Community  
Foundation



# InterCultural Advocacy Institute Hispanic Outreach Center

Intercultural Advocacy Institute, Inc.  
Summary of Uncorrected Misstatements  
September 30, 2019

**Jaclyn Boland**  
Chief Executive Officer

**Board of Directors**

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Past President

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Secretary

Account	Description	Debit	Credit
<b>Passed Journal Entries JE # 8</b>			
<b>Passed Adjustment: To adjust AR for confirmed JWB Receivable Balance</b>			
4690	4690 +- Other Income	5,249.00	
1160	1160 +- Accounts Receivable		5,249.00
<b>Total</b>		<b>5,249.00</b>	<b>5,249.00</b>

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Development, Hispanic  
Leadership Council*





## **Pinellas CARES Nonprofit Partnership Fund**

### **Hispanic Outreach Center - COVID-19 Food Outreach**

#### **Attachment Table of Contents**

1. Letter of Support from Feeding Tampa Bay for CARES Funding
2. Contract with Feeding Tampa Bay and ICAI/Hispanic Outreach Center
3. Program Site Monitoring Report

October 9, 2020

InterCultural Advocacy Institute  
Hispanic Outreach Center  
Attn: Jaclyn Boland, CEO  
612 Franklin St., Clearwater, FL 33756



Dear Jaclyn,

Feeding Tampa Bay supports the InterCultural Advocacy Institute, Hispanic Outreach Center's application to the Pinellas County CARES Nonprofit Partnership Fund through the Pinellas Community Foundation to provide food to Hispanic/Latin families in need due to the COVID-19 pandemic.

We have supported the Hispanic Outreach Center's Food Pantry at Oak Grove Middle School since October 2019 by providing bi-weekly delivery of 2,000 pounds of food to the pantry. The partnership has allowed us to reach an average of 125 families weekly through the school pantry who might not be able to access food otherwise.

In response to the COVID-19 pandemic, Feeding Tampa Bay continued to support the Hispanic Outreach Center's hunger relief efforts by providing a weekly food delivery of fresh produce to the Clearwater site since March 2020.

The CARES Nonprofit Partnership Fund grant to the Hispanic Outreach Center would allow Feeding Tampa Bay to continue to provide fresh produce to the Center through December 31, 2020. This would also allow Feeding Tampa Bay to increase the capacity of food to total 6,000 pounds of fresh produce and food delivered each week in response to the need brought on by the COVID-19 pandemic.

We look forward to continuing our partnership with the HOC to ensure Hispanic/Latin families in Pinellas County have food to support their families during these difficult times.

Thank you,

A handwritten signature in black ink, appearing to read "Mantz", is written over a light blue circular stamp.

Thomas Mantz  
President & CEO  
tmantz@feedingtampabay.org

**Because no one  
should go hungry.**



Date: 2/20/2020

**Program Site Agreement Form**

Name: Kisty Padilla Position: Coordinator for Youth Department

Site: Oak Grove

Program(s): School Pantry

**By completing this form, the site agrees to and will comply with the following criteria of a program partner of Feeding Tampa Bay. Please initial each statement.**

- Have a Program Coordinator to be the primary contact for Feeding Tampa Bay along with a secondary contact.
- Not sell, transfer, barter or offer for sale the items/services supplied by Feeding Tampa Bay in exchange for money, property or services, or otherwise allow the items to reenter commercial channels.
- Not ask for donations to receive food/services from clients, even if the request is not directly attached to an exchange for items or services supplied by Feeding Tampa Bay. Must not subject recipient to religious proselytizing in exchange for items or supplies supplied by Feeding Tampa Bay.
- Comply with all federal and local statutes, ordinances, and regulations, as applicable
- Distribute services to program participants in accordance to a pre-determined schedule.
- Be agreeable to both announced and unannounced monitoring site visits by Feeding Tampa Bay Representatives.
- Not deny access to donated items or services on the basis of race, creed, national origin, religious affiliations, sex, sexual preference, age or handicap.
- Staff or volunteers of the program will not engage in discrimination, in the provision of service, against any person because of race, color, citizenship, religion, gender, national origin, ancestry, age, marital status, disability, sexual orientation including gender identity or expression, unfavorable discharge from the military or status as a protected veteran
- Agree to inform Feeding Tampa Bay of any change in the program's name, location, telephone number, email address, contact person, type of service or stated purpose in writing within fifteen (15) days of the change.





- Be agreeable that Feeding Tampa Bay reserves the right to limit the type of partnership, including the amount and type of food the site may receive.
- Agree to execute and submit to Feeding Tampa Bay any corrective action deemed necessary by Feeding Tampa Bay staff.
- Communicate any problems or requests to Feeding Tampa Bay in a timely manner.
- Site agrees to abide by all policies and procedures of Feeding Tampa Bay.
- The site or Feeding Tampa Bay can terminate this agreement, with or without cause, at any time.
- It is further understood that the program site is ultimately responsible for the quality of the services given. It is agreed that any Sponsor, Feeding Tampa Bay, and Feeding America are to be held free and harmless against all liability or damage that results from the services.

Representing my site, I agree that the above conditions will be met and that I will abide by these agreements:

Kristy Padilla  
Site Contact (print name)

Kristy PTD  
Site Contact (signature)

2/20/2020  
Date

Tonia L Torres  
Feeding Tampa Bay Staff (printed)

Tonia L Torres  
Feeding Tampa Bay Staff (signature)

2/20/2020  
Date





If the site distributes food as part of its program services—for programs such as **Child Congregate Meals, the Backpack Program, DISH, Feeding Minds/School Pantry, Food Rx or Medically Tailored Meals**—please complete the following section. By completing this section, the site agrees to and will comply with the following criteria of a recipient site of Feeding Tampa Bay. **Please initial each statement.**

JMB Keep accurate records on file at site for three (3) years which contain: deliveries, pickups, receipts, and distribution counts.

JMB Be licensed by the State and/or City as a food service establishment according to the service it provides, as applicable by Florida Law.

JMB If food is being delivered, receive the delivery at the designated time and date, otherwise, provide transportation to pick up food at the Feeding Tampa Bay warehouse.

JMB Agree that at least one staff member be trained in food safety and be certified by Feeding Tampa Bay as the Safe Food Handler. The site must notify Feeding Tampa Bay immediately if the certified Safe Food Handler leaves the site so that a new person can be certified.

JMB Agree to accept all product received from Feeding Tampa Bay in "as is" condition.

JMB Agree to adhere to any additional donor stipulations placed on donated product, including branding within the program.

JMB Agree that products will not be stored in nor distributed from a private residence.

JMB Not give donated or purchased product to staff or volunteers for personal use.

JMB It is understood that the program site has been made aware of the best practices for food safety.

JMB It is agreed that the program site will follow food safety practices. Feeding Tampa Bay has provided the information required and is to be held free and harmless against all liability or damage that results from not following the food safety standards.

JMB - Have appropriate storage space to ensure the wholesomeness of the food until used, and/or redistributed.

- o The room temperature for dry storage should not exceed 80 ° F.
- o The food will be kept away from cleaning products and toxic materials.
- o Food will be stored at least 6 inches off the floor and 6 inches away from the ceiling.
- o If the site stores food that requires refrigeration or freezing, a thermometer is required in both the refrigerator and the freezer. Temperatures will be recorded daily to ensure



temperature requirements are met. The refrigerator temperature must be 41 °F or below. The freezer temperature must be 0 °F or below. All concerns related to temperature, including electric outages, mechanical difficulties, etc. will be recorded on a consistent basis.

*JMB* Agree products will be locked and kept in a secure location.

If the site runs programs serving children, please complete the following section. By completing this section, the site agrees to and will comply with the following criteria of a recipient site of Feeding Tampa Bay. Please initial each statement.

*JMB* Ensure staff or volunteers with direct, repetitive contact with children pass a national background check.

*JMB* Agree to follow an appropriate adult to child ratio.

*JMB* Ensure food is served directly to children

Date: \_\_\_\_\_



**PROGRAM SITE MONITORING FORM**

**Site Information**

Site Name: Oak Grove @ HOC  
 Program(s): School Pantry  
 Site Address: 612 Franklin St  
Clearwater, FL  
 Site Mailing Address: same  
 Site Phone: 727-445-9734 (not a primary #)  
 Primary Contact: Kristy Padilla  
 Email Address: Kpadilla@hispanic  
 Phone: 787 218 5758  
 Secondary Contact: Andrea vendetti (Sr coord)  
 Email Address: avendetti@hispanic.outreachcenter.org  
 Phone: 727-452-2156

**Monitoring Information**

FTB Staff Monitoring: Clarissa  
 Contact(s) Present: Kristy  
 Type of Monitoring: Pre-Operational | Annual | Follow Up  
 Type of Visit: Announced | Unannounced

**Agreement Standards**

Site agreement on file? Y | N  
 Site keeps records for at least 3 years? Y | N | NA  
 Records kept of food distribution/assistance? Y | N | NA  
 How often is food/assistance distributed? Daily | Weekly | Bi-weekly | Monthly | Other  
 Clients do not pay money, work, attend services, or donate to receive food? Y | N  
 Site does not discriminate? Y | N  
 Has at least one regular staff or volunteer on site received program training? Y | N  
 Does site staff seem knowledgeable of the program? Y | N  
 Is there sufficient personnel to support the program? Y | N | NA  
 Does site regularly report monthly service levels? Y | N | NA

**SUMMARY**

If problems were noted during the last inspection, have they been corrected?

Y | N | NA

List recommendations/corrective actions, as needed:

Other comments/observations:

Needs temp log, Expiration info (E/S)  
Yard signs

Reinspection Required:

No | 1 week | 30 days | Other: \_\_\_\_\_

**SIGNATURES**

Representing my site, I agree that all information was represented as accurately as possible during this monitoring. If any corrective action is needed, I agree that documentation of correction will be submitted to Feeding Tampa Bay in a timely and orderly manner.

Site Representative Name

Title

Site Representative Signature

Date

Clarissa Rain

Com. Prog. Manager

Feeding Tampa Bay Representative Name

Title

Clarissa Rain

8/31/2020

Feeding Tampa Bay Representative Signature

Date

**FOOD STORAGE & SAFETY**

Food stored in restricted/locked area?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Is food stored at least 6 inches off the ground?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Is food stored at least 6 inches below the ceiling?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Is food stored away from the wall?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Is food stored in a clean & sanitary condition?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Are floors, counters, shelves, etc. in good condition?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Do staff and/or volunteers wash their hands before handling food?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Is food rotated using FIFO ("First In, First Out") or FEFO ("First Expired, First Out"), as needed?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Is dry food area storage area temperature controlled (80° or less)?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Are perishable foods stored properly in approved refrigerators/freezers?	<input type="radio"/> Y	<input type="radio"/> N	<input checked="" type="radio"/> NA
Do all cold storage containers have thermometers?	<input type="radio"/> Y	<input type="radio"/> N	<input checked="" type="radio"/> NA
Are temperatures of cold storage units recorded regularly?	<input type="radio"/> Y	<input type="radio"/> N	<input checked="" type="radio"/> NA
Temperature inside the refrigerator: _____	Temperature inside the freezer: _____		
For meals, do temperatures meet safety standards? (Hot food ≥ 135° F, cold food ≤ 41°)	<input type="radio"/> Y	<input type="radio"/> N	<input checked="" type="radio"/> NA
Does site have proper licensing for program?	<input type="radio"/> Y	<input type="radio"/> N	<input checked="" type="radio"/> NA
Is food stored away from cleaning materials & toxic chemicals?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Are there signs of pests where food is stored?	<input type="radio"/> Y	<input checked="" type="radio"/> N	<input type="radio"/> NA
How often does an extermination company visit?	<input checked="" type="radio"/> weekly <input type="radio"/> Monthly <input type="radio"/> Quarterly <input checked="" type="radio"/> As Needed		
Fire extinguisher present?	<input checked="" type="radio"/> Y	<input type="radio"/> N	<input type="radio"/> NA
Who is responsible for the delivery? _____			
Who is responsible for distribution? _____			
Who is responsible for storage? _____			
Who has food safety training? _____			

**PROGRAM INFORMATION**

How is it determined who can participate in the program:  
*advertising oak grove, police help advertise open to any who come through*

Describe the delivery process:  
*Driver drops pallet outside door Team brings food inside to sort. Sometimes packs outside*

Describe program advertisement:  
*Oak grove social, website Police,*

Describe the distribution process:  
*Has parking lot that staff park in. use drive thru to distribution (some walk ups). works w/ police to manage traffic. Field keeps cars off road thru window goal 4-4.*

Describe volunteer support for the program:  
*uses 8 contractors, police - do not have many volunteers (COVID) ↳ may lose 4.*

Describe additional support/resources given to participants:  
*HOC Resources Census, Legal services, Health Insurance, COVID Bills*

How much of delivery is used prior to the next delivery?      20% | 40% | 60% | 80% | 100%

Are appropriate signs (including programmatic and branding) visible?       Y |  N |  NA

**For sites working with children:**

Do staff and volunteers with direct, repetitive contact with children receive a national background check?  Y |  N

Is the appropriate child to adult ratio followed?  Y |  N

**BENEFITS PARTNER SITE INFORMATION**

What benefits does partner site assist in applications for?

Does site have working knowledge of eligibility rules?

Y | N

Have site staff received up to date training to perform application assistance?

Y | N

Does the site have a process to follow-up on applications to determine approval?

Y | N

Is data and documentation collected through a secure process?

Y | N

Describe what the assistance process looks like:

Touch Base Form

Date: \_\_\_\_\_

Is food stored safely?

Which wrap around services have been offered at this site:

Is there currently a wrap around service scheduled?

If so, which:

How are deliveries going:

good well set up

Y	N
Nutrition	SNAP
Y	N

Other

What food is most popular at this site?

produce, milk, cereal, bread, beans

What food is least popular at this site?

canned food

How are staff managing with the program?

well-known programs

Does the site have any concerns about the program?

Volunteers needed long term. at least 2hrs to perck  
Education of clients about Food Dates

Does Feeding Tampa Bay have any concerns about the program?

None. Potential to make a permanent move



**Supporting documentation has been removed to protect privacy. These documents are on file at PCF**



**Reimbursement Template  
Summary of Expenses**

For each unbudgeted/unplanned, but COVID-19 related expenditure, provide the following:

- Receipt or invoice for the purchase
- Method of payment for the purchase
- If paid via credit card or credit arrangement, provide a copy of the credit card statement with the appropriate charge (for security REDACT most account numbers)
- Include bank statement demonstrating paying of credit card (for security REDACT most account numbers)

You may add additional rows to the table below in order to properly document expenses. Keep items and documentation in the item order in your summary chart to easily follow the documentation.

Item Number	Quantity	Item Description	Total Cost
1	9 hours	Noely Tlanepantla Maye - Contractual Services for Food Distribution due to COVID-19 – Invoice #27, date 9/18/2020	\$135
2	5 hours	Sean Parrish - Contractual Services for Food Distribution due to COVID-19 – Invoice #76, date 9/8/2020	\$75
3	20 hours	Miguel Gonzalez-Lopez - Contractual Services for Food Distribution due to COVID-19 – Invoice #17 date 8/30/2020	\$300
4	20.5 hours	Arturo Falcon - Contractual Services for Food Distribution due to COVID-19 – Invoice #147, date 8/26/2020	\$307.5
5	9 hours	Jennifer Hernandez-Lopez - Contractual Services for Food Distribution due to COVID-19 – Invoice #34, date 8/25/2020	\$135
6	43 hours	Sean Parrish - Contractual Services for Food Distribution due to COVID-19 – Invoice #75, date 8/23/2020	\$645
7	36.75 hours	Arturo Falcon - Contractual Services for Food Distribution due to COVID-19 – Invoice #146, date 8/5/2020	\$551.25
8	20 hours	Jennifer Hernandez-Lopez - Contractual Services for Food Distribution due to COVID-19 – Invoice #33, date 7/30/2020	\$300



9	39.5 hours	Miguel Gonzalez-Lopez - Contractual Services for Food Distribution due to COVID-19 – Invoice #16 date 7/29/2020	\$592.5
10	47.5 hours	Miguel Gonzalez-Lopez - Contractual Services for Food Distribution due to COVID-19 – Invoice #15 date 6/24/2020	\$712.5
11	39 hours	Sean Parrish - Contractual Services for Food Distribution due to COVID-19 – Invoice #74, date 7/30/2020	\$585
12	23.75 hours	Sean Parrish - Contractual Services for Food Distribution due to COVID-19 – Invoice #77, date 7/30/2020	\$356.25
13	10 hours	Noely Tlanepantla Maye - Contractual Services for Food Distribution due to COVID-19 – Invoice #25, date 7/31/2020	\$150
14	20.5 hours	Miguel Gonzalez – Lopez – Contractual Services for Food Distribution due to COVID19 – Invoice # 18, date September 30, 2020	\$307.5
15	13.75 hours	Yhamille Tejada– Contractual Services for Food Distribution due to COVID19 – Invoice # 4, date October 5, 2020	\$221.25
16	3.5 hours	Arturo Falcon - Contractual Services for Food Distribution due to COVID-19 – Invoice #151 (partially), date 10/13/2020	\$52.5
17	10.5 hours	Arturo Falcon - Contractual Services for Food Distribution due to COVID-19 – Invoice #152 date 10/13/2020	\$157.2
18	4.5 hours	Sean Parrish - Contractual Services for Food Distribution due to COVID-19 – Invoice #78, date 10/14/2020	\$67.5
19	1 Pallet Jack	Paid to Miguel Lopez to reimburse him for the purchase on behalf of the organization date 09/18/2020	\$100
20	Food	Florida Food Service, Inc for the purchase of shelve stable food. Invoice #732019 date 8/5/20	\$720.21
21	Food	Florida Food Service, Inc for the purchase of shelve stable food. Invoice #734126 date 8/19/20	\$716.44

22	Food	Florida Food Service, Inc for the purchase of shelve stable food. Invoice #735177 date 8/26/20	\$1,128.8
23	Food	Florida Food Service, Inc for the purchase of shelve stable food. Invoice #740721 date 9/30/2020	\$721.51
24	Food	Florida Food Service, Inc for the purchase of shelve stable food. Invoice #742968 date 10/14/2020	\$1,085.22

**Total Reimbursement Request: \$10,123.13**



**Reimbursement Template  
Summary of Expenses**

For each unbudgeted/unplanned, but COVID-19 related expenditure, provide the following:

- Receipt or invoice for the purchase
- Method of payment for the purchase
- If paid via credit card or credit arrangement, provide a copy of the credit card statement with the appropriate charge (for security REDACT most account numbers)
- Include bank statement demonstrating paying of credit card (for security REDACT most account numbers)

You may add additional rows to the table below in order to properly document expenses. Keep items and documentation in the item order in your summary chart to easily follow the documentation.

Item Number	Quantity	Item Description	Total Cost
1	15.25 hours	Sean Parrish - Contractual Services for Food Distribution due to COVID-19 – Invoice #79, date 11/2/2020	\$228.75
2	25 hours	Arturo Falcon - Contractual Services for Food Distribution due to COVID-19 – October hours (not yet invoiced)	\$375
3	20.75 hours	Miguel Gonzalez - Contractual Services for Food Distribution due to COVID-19 – October hours (not yet invoiced)	\$311.25
4	11 hours	Noely Thlanepantla - Contractual Services for Food Distribution due to COVID-19 – October hours (not yet invoiced)	\$165
5	7.25	Yhamille Tejada	\$108.75
6	24,000 lb	Feeding Tampa Bay (FTB) – Food delivered during the month of September at \$0.18 x 6000 lb/week x 4 weeks+ \$125 delivery cost/delivery (6000*4*\$0.18+\$125*4 = \$4,820)	\$4,820
7	30,000 lb	Feeding Tampa Bay – Food delivered during the month of October at \$0.18 x 6000 lb (6000*5*\$0.18+\$125*5 = \$6,025)	\$6,025

**Total Reimbursement Request: \$12,033.75 – This are hours of work or food delivered from FTB for which ICAI hasn't been invoiced yet.**

Updated: July 1, 2020



# INTERCULTURAL ADVOCACY INSTITUTE

## Continuity of Operations Plan (COOP)



InterCultural Advocacy Institute  
Hispanic Outreach Center  
612 Franklin St.  
Clearwater, FL 33756

Updated: July 1, 2020

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Updated: July 1, 2020

## **INTRODUCTION**

The purpose of the COOP plan is to create a safe and efficient disaster procedure for the organization with a focus of having staff and facilities in the best possible position before, during and after a disaster. This plan includes descriptions of the Hispanic Outreach Center essential functions, a listing of key personnel, and the order of succession and personnel notification procedure. The primary function of the Hispanic Outreach Center is to provide advocacy and crisis intervention to Hispanic residents of North Pinellas County. However, should an event occur, the HOC's priorities are to provide support to our staff, clients and our community, in whatever capacity is necessary.

Should an event threaten or occur in Pinellas County, all HOC employees may be needed to provide assistance before, during, and after an event. The HOC will provide for continuation of essential functions in addition to fulfilling its disaster assistance commitments to the residents and visitors of Pinellas County.

The Hispanic Outreach Center is located at 612 Franklin Street in downtown Clearwater. The building is situated in a non-evacuation area and would serve as the base of operations in the case of a catastrophe.

## **COOP Plan Maintenance**

The COOP will be reviewed each year before June 1<sup>st</sup> in conjunction with the HOC Disaster Preparedness Plan. The personnel and emergency call down lists will be reviewed and updated each quarter. All emergency equipment will be checked each year prior to June 1<sup>st</sup>.

Updated: July 1, 2020

## **MANAGEMENT STAFF**

Jaclyn Boland  
CEO  
InterCultural Advocacy Institute  
Hispanic Outreach Center  
612 Franklin Street  
Clearwater, FL 33756  
727-445-9734 x 700  
[jboland@hispanicoutreachcenter.org](mailto:jboland@hispanicoutreachcenter.org)

Andrea Vendetti  
Senior Coordinator  
Hispanic Outreach Center, Clearwater  
612 Franklin St.  
Clearwater, FL 33756  
727-445-9734 ext. 701  
[avendetti@hispanicoutreachcenter.org](mailto:avendetti@hispanicoutreachcenter.org)

Diana Roman  
Coordinator  
Hispanic Outreach Center, Tarpon Springs  
600 E Klosterman Rd, Tarpon Springs, FL 34689  
727-645-2977  
[droman@hispanicoutreachcenter.org](mailto:droman@hispanicoutreachcenter.org)

## **JWB CONTRACT MANAGER**

Felicia Pizana, MS  
Senior Contract Manager  
Juvenile Welfare Board  
14156 58<sup>th</sup> Street North, Suite 100  
Clearwater, FL 33760  
727-453-5658  
[fpizana@JWBPinellas.org](mailto:fpizana@JWBPinellas.org)

Updated: July 1, 2020

## ORDER OF SUCCESSION

The InterCultural Advocacy Institute CEO shall remain in authority unless incapacitated or out of the area. She may appoint a successor, or if unable to do so, the next person in succession shall assume responsibility.

Ideally, all staff with COOP functions shall be assembled at the HOC. The primary method of contact shall be via telephone.

The HOC's order of succession is listed below.

<b>CRISIS MANAGER/SPOKESPERSON</b>	<b>ALTERNATE CRISIS MANAGER</b>
Name: Jaclyn Boland CEO	Name: Andrea Vendetti, Coordinator
Phone: 727-445-9734 ext. 700	Phone: 727-445-9734 ext. 701
Alternative Phone: 727-512-9464	Alternative Phone: 727-452-2156
Email: jboland@hispanicoutreachcenter.org	Email: avendetti@hispanicoutreachcenter.org

## ESSENTIAL FUNCTIONS

This COOP was prepared to ensure the continued performance of the HOC's essential functions and resources during a major event, emergency or disaster. It will provide staff with instructions and expectations concerning actions to be taken in case of an event.

Below is a description of the HOC's essential functions:

<b>Priority</b>	<b>Essential Functions</b>
<b>1</b>	<b>Preparation / Data preservation</b>
<b>2</b>	<b>Communication</b>
<b>3</b>	<b>Restoration of Administration</b>
<b>4</b>	<b>Continuation of Salaries</b>
<b>5</b>	<b>Recovery</b>



Updated: July 1, 2020

## **PREPARATION**

### **Initial Emergency Procedures for HOC Staff:**

The decision to close facilities during operating hours or to initiate the call down procedure after hours is the responsibility of the CEO or designee.

If during work hours, and if time allows due to the nature of the event, the CEO will call a meeting and detail the COOP activation plans. Those not present will be notified by phone upon activation. If activation occurs after hours, each staff member will be notified by phone or e-mail by his immediate supervisor. Phone notification is preferable, as not everyone has computer access.

If an emergency alert comes during normal working hours and if time allows, each employee will execute the necessary actions immediately. All visitors will be escorted to safety and the senior HOC staff member present will ensure the safety of staff and clients. All staff will secure and back up the data in a USB device and carry it with them. Staff not assigned to other specific preparation procedures will take appropriate action to protect their family and property. Those with extenuating family circumstances will be free to attend to them upon approval of the HOC staff member in charge. In the event of a hurricane, preparation should occur 24 to 36 hours in advance of the storm.

It is necessary to secure work areas, computer equipment and files. Every employee who has a laptop assigned to him/her should take it home. If you are in a window office, disconnect the computer and place in a nearby interior office or storage area. Also, tape all openings on file cabinets to help minimize wind and water damage. These items can be obtained from your safety committee representative. After you have secured your work area and moved your computer equipment into the interior office spaces designated for computer equipment storage, you may be needed to assist in securing other equipment and/or files.

## DATA PRESERVATION

The HOC's vital files include hard copies of signed Fiscal Contracts, Memoranda of Agreement, Memoranda of Understanding, Joint Participation Agreements and contracts. These documents are considered official records. In the event of total destruction of the HOC offices, all vital documents (financial records, grants, contracts, insurance policies, etc.) have been scanned and saved to master backup on external drive which goes with the CEO or in an iCloud/DropBox application. These documents will also be backed up with an online back up service (Knowledge Share)

Work considered crucial to daily functions, or needed for immediate reference, will be saved to portable USB device. This will include client's names and phone numbers, e-mail directories, etc.) The HOC's essential planning document includes the Strategic Plan and is available in hardcopy and is also stored electronically.

In addition, precaution has been taken by the HOC to secure client files. Paper files in offices must be kept in locked metal cabinets that are off the floor and away from areas that potentially could suffer water damage.

HOC Facility	Program	Person Responsible for File Preservation
HOC, Clearwater	HOC Personnel Files	Jaclyn Boland
	Volunteer Files	Andrea Vendetti
	Finance	Amarela Peqini
	Walk-Ins	Andrea Vendetti
	Interpreter Program	Andrea Vendetti
	Family Advocacy	Virginia Obando
	Youth Specialist	Kristy Padilla
	Mental Health, Suncoast Center	Maria Jane
	Hispanic Leadership Council	Jaclyn Boland
	Girl Scouts	Tiffany Davies
	Youth Leadership Program	Nancy Sanchez - Andrea Vendetti-Joanna Boruk
	Clearwater Police Department	Officer Medina
	English Classes	Virginia Obando

HOC Facility	Program	Person Responsible for File Preservation
HOC, Tarpon Springs	HOC Personnel Files	Jaclyn Boland
	Volunteer Files	Diana Soto
	Finance	Amarela Peqini
	Walk-Ins	Julia Costa
	Interpreter Program	Andrea Vendetti, Diana Soto
	Family Advocacy	Julia Costa
	Mental Health, Directions for Living	Fabiola Likaj
	English Classes	Diana Soto, Julia Costa

Personnel employed by other Organizations that use or rent space at the HOC, will follow procedures specific to their own Organization. (e.g.) Suncoast Center, Girl Scouts); However, their on-site personnel will be included in the HOC communication and call-down lists to ensure effective operations.

## COMMUNICATION

In case of an emergency the CEO will be in contact with staff, funding sources and vendors via telephones, cell phones, email (if applicable) and local public information outlets.

Staff contact information is updated quarterly in accordance with the HOC Continuous Quality Improvement (CQI) Plan.

In the event that facilities are to be closed by the CEO or designee, the call down procedure will be activated.

The call down procedure is as follows:



To keep everyone apprised of operations throughout the emergency, changes in status or location will be forwarded by staff designated by the CEO via email or telephone to local public service outlets such as television/radio stations and 211Tampa Bay.

## HISPANIC OUTREACH CENTER EMPLOYEE DISASTER LIST 2019

Name	Address	Home phone	Cell phone	Emerg. Phone	Evac. Level
Jaclyn Boland	2692 Enterprise Rd E #1908, Clearwater, FL 33759		727-512-9464	727-512-9464	Non-EVAC
Andrea Vendetti	1456 Windmoor Dr. Dunedin 34698		727-452-2156	727-244-8072	Non Evac
Virginia Obando	426 2nd Ave Apt. A Dunedin, 34698		727-333-1017	727-557-5040	D
Diana Perez	6403 Patella Ave., New Port Richey, FL 34653		727-815-2485	727-364-6655	B
Julia Costa	7200 Otter Creek, New Port Richey, FL 34655		727-484-8056	727-484-8069	Non-Evac
Amarela Peqini	2107 Portofino Place, Palm Harbor 34684		727-307-9351	727-400-7760	B
Kristy Padilla	10200 Gandy Blvd N #1125, St. Petersburg FL 33702		787-218-5758		
Nancy Sanchez	2228 Stacy Ct. Dunedin 34698		727-742-9607	727-669-2326	Non-Evac
Arturo Falcon	7403 Tangelo Ave. Port Richey 34688		727-835-9368		
Sean Parrish	637 Beltrees St., Dunedin FL 34698		727-404-4285		
Lina Garcia	Girls Scouts		813-3251782	800-881-4475	
Maria Jane	Suncoast		727-543-8528		
Officer Medina	Clearwater Police Department		727-281-1663	727-282-6969	

**Public Information Outlets**

TV Stations	Phone	Web Address
Bay News 9	727-329-2400	<a href="http://www.baynews9.com">www.baynews9.com</a>
WFTS-ABC	1-800-920-2828	<a href="http://www.abcactionnews.com">www.abcactionnews.com</a>
WTSP-CBS	727-577-1010	<a href="mailto:www.10news@tampabays10.com">www.10news@tampabays10.com</a>
WFLA-NBC	813-221-5788	<a href="http://www.wfla.com">www.wfla.com</a>
WTVT-FOX	813-870-9630	<a href="http://www.myfoxtampabay.com">www.myfoxtampabay.com</a>
WEDU-PBS	813-974-8700	<a href="http://www.wusf.org">www.wusf.org</a>
Radio Stations	Phone	Web Address
WTMP 1150 AM	813-259-9867	<a href="http://www.floridaradiostationsonline.com/wtmp-bahia">www.floridaradiostationsonline.com/wtmp-bahia</a>
Genesis 680	813-637-8000	Genesis 680.com
WMNF 88.5	813-238-8001	<a href="http://www.wmnf.org">www.wmnf.org</a>
WFLZ 93.3	813-839-9393	<a href="http://www.933flz.com">www.933flz.com</a>
WQYK 99.5	813-287-0995	<a href="http://www.wqyk.com">www.wqyk.com</a>
WBTP 95.7	N/A	<a href="http://www.957thebeat.com">www.957thebeat.com</a>
WSUN 97.1	727-577-7131	<a href="http://www.97xonline.com">www.97xonline.com</a>

**RESTORATION OF ADMINISTRATION****Alternate Facility Location:**

PRIMARY FACILITY	ALTERNATE LOCATION
Contact Person: Jaclyn Boland, CEO Alternate Person: Andrea Vendetti, Senior Coordinator	Contact Person: Rod Davis
Address: Hispanic Outreach Center 612 Franklin St. Clearwater, FL 33756	Address: St. Pete College Tarpon Springs 600 E Klosterman Rd. Tarpon Springs, FL 34689
Phone: 727-445-9734	Phone: 727-301-8917
Cell: 727-515-8087	Cell: 727-492-4954
Fax: 727-447-2424	Fax:
Email: <a href="mailto:jboland@hispanicoutreachcenter.org">jboland@hispanicoutreachcenter.org</a>	Email: <a href="mailto:Davis.Rod@spcollege.edu">Davis.Rod@spcollege.edu</a>
Evacuation Zone: Non-evac	Evacuation Zone: Non-evac

## ALTERNATE FACILITY OPERATIONS

Upon arrival at the alternative facility, the highest ranking HOC staff member should delegate shifts for available HOC staff and determine if telephone lines are operable.

<b>Initial Administration Restoration Staff</b>
Jaclyn Boland, CEO
Andrea Vendetti, Coordinator Clearwater
Diana Perez, Coordinator Tarpon Springs

## CONTINUATION OF SALARIES

During the aftermath of a disaster, continuation of salaries will be contingent upon each program's funding source and their requirements for restoration of essential functions. For JWB salary continuation, the agency is required to participate in disaster recovery coordinated by Pinellas County government, with support from 211 Tampa Bay Cares.

The CEO or designee will notify funding sources if the provision of services is disrupted, with an estimate of when services will be restored either partially or fully and receive instructions from landlord on how to proceed.

## Mission Critical Systems

Below is a list of the HOC's mission critical systems:

Contractual Source	Contact Person	Phone	JWB – HOC	Responsibility
JWB	Felicia Pizana	727-547-5627	Felicia Pizana, JWB	Continuation of salaries
City of Clearwater	Chuck Lane	727-562-4030	Jaclyn Boland, HOC	Contract Services only
P.C.S.O	Captain Paul Carey	727-582-6229	Jaclyn Boland, HOC	Contract services only
Pinellas Community Foundation	Duggan Cooley, CEO	727-531-0058	Jaclyn Boland, HOC	Grant Funding
City of Clearwater, Police Department	Major Dalton	727-562-4299	Jaclyn Boland, HOC	Clearwater Building
St. Petersburg College, Tarpon Springs Campus	Dr. Rodrigo Davis / Karen Nadeau	727-492-4954 727-712-5702	Jaclyn Boland, HOC	Tarpon Springs Office Space

## RECOVERY

After an event has passed, staff shall contact their supervisors immediately for instructions. It is expected that in the immediate period following the event, staff will need to assess their own property and make an adequate living plan for self and family. They are expected to return to work once the CEO or designee have made the decision that it is safe to return.

All employees are encouraged to follow emergency management guidelines as to safety of traveling during the first hours after the event. If unable to return to work, staff should make every effort to notify their supervisors as soon as they are able to do so. Supervisors must account for each of their employees and determine the number available to provide services and assist with facility cleanup or re-opening procedures. Upon returning to the work site, begin recovery procedures by uncovering, reconnecting and testing equipment, and restoring order to workspace.

In the event that programs can not be restored, HOC employees may be asked to serve the community in any capacity as needed, such as food and water distribution, operating the Points of Distribution (PODs) or county staging areas, directing deliveries at checkpoints and providing Interpreter services.

Staff responsible for assessing conditions at their site location should do so as soon as it is safe and report damages to the Director or designee. Once assessment is complete, the CEO or designate or senior person on site will immediately contact 211 to advise of the recovery status and be directed to help in the recovery process. In the event of change in status, this will also be reported to 211.

The CEO or designee will notify the corporate insurance company of any damage assessment and take photographs or videotape of any visible damage.

<b>HOC Facility</b>	<b>Staff Responsible for Facility Assessment</b>
Hispanic Outreach Clearwater	Andrea Vendetti
Hispanic Outreach Tarpon Springs	Diana Perez



**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

3/13/2020

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 any rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> <b>Bouchard Insurance (CLW)</b> 101 N Starcrest Dr. Clearwater, FL 33765 727 447-6481	<b>CONTACT NAME:</b> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;">PHONE (A/C, No., Ext): <b>727 447-6481</b></td> <td style="border-bottom: 1px solid black; text-align: right;">FAX (A/C, No): <b>727 449-1267</b></td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">E-MAIL ADDRESS: <b>clcerts@bouchardinsurance.com</b></td> </tr> <tr> <td colspan="2" style="text-align: center; padding-top: 5px;">INSURER(S) AFFORDING COVERAGE</td> </tr> <tr> <td colspan="2">INSURER A : <b>AmGUARD Insurance Company</b></td> </tr> <tr> <td colspan="2">INSURER B : <b>Scottsdale Indemnity Company</b></td> </tr> <tr> <td colspan="2">INSURER C : <b>Lloyds of London</b></td> </tr> <tr> <td colspan="2">INSURER D :</td> </tr> <tr> <td colspan="2">INSURER E :</td> </tr> <tr> <td colspan="2">INSURER F :</td> </tr> </table>	PHONE (A/C, No., Ext): <b>727 447-6481</b>	FAX (A/C, No): <b>727 449-1267</b>	E-MAIL ADDRESS: <b>clcerts@bouchardinsurance.com</b>		INSURER(S) AFFORDING COVERAGE		INSURER A : <b>AmGUARD Insurance Company</b>		INSURER B : <b>Scottsdale Indemnity Company</b>		INSURER C : <b>Lloyds of London</b>		INSURER D :		INSURER E :		INSURER F :	
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<b>INSURED</b>  <b>InterCultural Advocacy Institute Inc</b> 612 Franklin Street Clearwater, FL 33756	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;">INSURER A : <b>AmGUARD Insurance Company</b></td> <td style="border-bottom: 1px solid black; text-align: right;"><b>42390</b></td> </tr> <tr> <td style="border-bottom: 1px solid black;">INSURER B : <b>Scottsdale Indemnity Company</b></td> <td style="border-bottom: 1px solid black; text-align: right;"><b>15580</b></td> </tr> <tr> <td style="border-bottom: 1px solid black;">INSURER C : <b>Lloyds of London</b></td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;">INSURER D :</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;">INSURER E :</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;">INSURER F :</td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>	INSURER A : <b>AmGUARD Insurance Company</b>	<b>42390</b>	INSURER B : <b>Scottsdale Indemnity Company</b>	<b>15580</b>	INSURER C : <b>Lloyds of London</b>		INSURER D :		INSURER E :		INSURER F :							
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INSURER E :																			
INSURER F :																			

**COVERAGES    CERTIFICATE NUMBER:    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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS																				
<b>A</b>	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b>  <input checked="" type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	<b>Y</b>	<b>Y</b>	<b>C1GP10058700</b>	<b>03/15/2020</b>	<b>03/15/2021</b>	<table style="width:100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;"><b>\$1,000,000</b></td></tr> <tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td style="text-align: right;"><b>\$100,000</b></td></tr> <tr><td>MED EXP (Any one person)</td><td style="text-align: right;"><b>\$20,000</b></td></tr> <tr><td>PERSONAL &amp; ADV INJURY</td><td style="text-align: right;"><b>\$1,000,000</b></td></tr> <tr><td>GENERAL AGGREGATE</td><td style="text-align: right;"><b>\$3,000,000</b></td></tr> <tr><td>PRODUCTS - COMP/OP AGG</td><td style="text-align: right;"><b>\$3,000,000</b></td></tr> <tr><td></td><td style="text-align: right;"><b>\$</b></td></tr> </table>	EACH OCCURRENCE	<b>\$1,000,000</b>	DAMAGE TO RENTED PREMISES (Ea occurrence)	<b>\$100,000</b>	MED EXP (Any one person)	<b>\$20,000</b>	PERSONAL & ADV INJURY	<b>\$1,000,000</b>	GENERAL AGGREGATE	<b>\$3,000,000</b>	PRODUCTS - COMP/OP AGG	<b>\$3,000,000</b>		<b>\$</b>						
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	<b>\$</b>																										
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<b>N/A</b>					<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;"></td> <td style="width:10%;">PER STATUTE</td> <td style="width:5%;"></td> <td style="width:10%;">OTH-ER</td> <td style="width:10%;"></td> </tr> <tr><td>E.L. EACH ACCIDENT</td><td></td><td></td><td></td><td style="text-align: right;"><b>\$</b></td></tr> <tr><td>E.L. DISEASE - EA EMPLOYEE</td><td></td><td></td><td></td><td style="text-align: right;"><b>\$</b></td></tr> <tr><td>E.L. DISEASE - POLICY LIMIT</td><td></td><td></td><td></td><td style="text-align: right;"><b>\$</b></td></tr> </table>		PER STATUTE		OTH-ER		E.L. EACH ACCIDENT				<b>\$</b>	E.L. DISEASE - EA EMPLOYEE				<b>\$</b>	E.L. DISEASE - POLICY LIMIT				<b>\$</b>
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<b>B</b>	<b>D&amp;O/EPLI</b>			<b>EKI3324042</b>	<b>03/15/2020</b>	<b>03/15/2021</b>	<b>1,000,000/1,000,000</b>																				
<b>A</b>	<b>Sexual Abuse</b>			<b>C1GP10058700</b>	<b>03/15/2020</b>	<b>03/15/2021</b>	<b>1,000,000/3,000,000</b>																				
<b>A</b>	<b>Prof Liability</b>			<b>C1GP10058700</b>	<b>03/15/2020</b>	<b>03/15/2021</b>	<b>1,000,000/3,000,000</b>																				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**Cyber Liability - Lloyds of London - Policy number ESI0115314885 Effective date 03/22/2020-21 Limits \$1M each claim; Deductible \$2,500**

**Crime Coverage is included in C1GP10058700; Employee Theft: 300,000; Forgery or Alteration: 300,000; Inside the Premises - Robbery or Safe Burglary of Other Property: 300,000; Outside the Premises: 300,000; (See Attached Descriptions)**

<b>CERTIFICATE HOLDER</b>  <div style="border: 1px solid black; width: 80%; margin: 0 auto; padding: 5px;"> <p style="text-align: center; margin: 0;"><b>FOR INFORMATION ONLY</b></p> </div>	<b>CANCELLATION</b>  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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## DESCRIPTIONS (Continued from Page 1)

**Computer and Funds Transfer Fraud: 300,000; Deductible - \$1,000**

**If required by written contract, Certificate Holder is an additional insured with respect to General Liability, subject to the terms, conditions and exclusions of the policies. Coverage with respect to General Liability is primary and noncontributory.**

**When required by written contract, waiver of subrogation applies in favor of Certificate Holder with respect to General Liability, subject to the terms, conditions and exclusions of the policy.**



**Pinellas Community Foundation  
Pinellas CARES Nonprofit Partnership Fund Grant Application**

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

Organization Name: InterCultural Advocacy Institute, Inc.

Project Name: Hispanic Outreach Center - COVID-19 Food Outreach

FROM (date): November 1, 2020 TO (date): December 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> )	\$ 12,298.00	\$ 6,858.00
Equipment ( <i>computers, furniture, etc., less than \$3,000 per item</i> )	\$ 2,000.00	
Supplies ( <i>office materials, program related purchases, program necessities to deliver services, etc.</i> )	\$ 73,243.50	\$ 73,243.50
Occupancy ( <i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i> )	\$ 822.52	
Local Travel ( <i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i> )	\$ 1,453.50	\$ 1,453.50
Training ( <i>staff development, conferences, long distance travel</i> )	\$ 869.60	\$ 869.60
Design, Printing, Marketing & Postage ( <i>for direct program related services only</i> )	\$ 2,700.00	\$ 2,700.00
Capital ( <i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i> )		
Purchased Services ( <i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i> )		
<b>TOTAL</b>	<b>93387.12212</b>	<b>85124.6</b>

Pinellas Community Foundation  
PCF CARES Application  
**BUDGET NARRATIVE FORM**

**BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkxaQkCg>**

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

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

Organization Name:

Project Name:

FROM (month/year):

TO (month/year):

**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).

Due to Covid-19, there has been a decrease in the number of volunteers in the community to help with food distribution. To serve the community food, we will need to hire contractors that will help with packing and distribution in a drive through format and contactless delivery to the clients' houses and three local churches. Since March 2020 we have hired the below contractors to support the food distribution. In the first few months these expenses (contractors' hours) were funded by JWB. As COVID 19 progressed and the needs increase JWB contract funds were not sufficient. Therefore, we used ICAI reserves to cover COVID 19 contractor expenses. These contractors are not ICAI employees. This are extra hours above the normal contracted hours strictly related to the food distribution. They are currently doing 2-5hours/week. Once funds are awarded this will increase to an average of 7hours/week as we plan to process more shelf-stable food for three church partners each week. Based on the calendar remaining weeks we plan 4 weeks of activities (food distribution) in November and 5 weeks in December.

Contractor Role & Name	Hours/week	Weeks	Hourly rate	Total
Food program project coordinator/Finance Manager*	2	9	\$ 21.00	\$ 378.00
Food distribution Assistant (Yhami)	7	9	\$ 15.00	\$ 945.00
Food distribution Assistant (Andrea)	7	9	\$ 15.00	\$ 945.00
Food distribution Assistant/Driver (Sean)	10	9	\$ 15.00	\$ 1,350.00
Food distribution Assistant/Driver (Arturo)	10	9	\$ 15.00	\$ 1,350.00
Food distribution Assistant (Miguel)	7	9	\$ 15.00	\$ 945.00
Food distribution Assistant (Joselin)	7	9	\$ 15.00	\$ 945.00
<b>Total</b>				<b>\$ 6,858.00</b>

\*The finance manager will be responsible for complying with the grant requirements including coordinating food orders, tracking project expenses, processing invoices and payments and grant

reporting. Below is a detailed report of the projected manpower. The finance manager is a full-time employee for ICAI, working 40 hours a week, a position funded by JWB. The hours budgeted are extra hours above the normal weekly hours. The hourly rate is the same as her current hourly rate funded by JWB.

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.

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.

\$73,243.5 – will be used for purchase of Food. We have seen that the need in the community is higher than the contracted capacity with Feeding Tampa Bay for the food pantry at Oak Grove.

So, the requested amount will be spent as follows:

- \$1,080/week x 9 weeks, fresh food from Feeding Tampa Bay: 6,000 lbs weekly x \$0.18/lbs x 9 weeks. **Total \$9,720**
- \$3,500/week x 9 weeks, nonperishable and staples products from Florida Food Services. **Total \$31,500**
- \$300/week x 9 weeks, baby food including formula milk at Publix, Walmart or Target. **Total \$2,700**
- \$806 in total for purchase of bags at Uline. 6,500 pieces x \$0.12 = \$806. **Total \$806**
- \$700 to Amazon, Walmart for purchase of PPE products such as gloves, and sanitizing to provide safe environment for food packaging. **Total \$700**
- \$817.5 for 15 shirts and vests for the people (staff & contractors) working for the food distribution.
  - 15 T-Shirts x \$18 = \$390
  - 15 Vests x \$20.5 = 427.5**Total \$817.5**
- \$27,000 Holiday food boxes, specifically:
  - Thanksgiving: 300 boxes of food x \$30/box = \$9,000
  - Christmas: 300 boxes of food x \$30/box = \$9,000
  - New Years Eve: 300 boxes of food x \$30/box = \$9,000**Total \$27,000**

Grand **Total supplies**: \$9,720 + \$31,500 + \$2,700 + \$806 + \$700 + \$817.5 + \$27,000 = **\$73,243.5**

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

Define each occupancy-related item, the supplier of the service, how much it costs, the % which is appropriately allocated to this grant, and how the costs you are requesting expands your COVID-19-related programming.

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

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

Local travel will consist specifically:

- Delivering cost of food from Feeding Tampa Bay = \$125 \* 9 weeks = \$1,125. The rate is determined by Feeding Tampa Bay. It is inclusive of gas, vehicle and driver costs for the food delivery from Feeding Tampa Bay to HOC every week.
- Delivering cost (gas) for delivering food to local churches included in the program and to families with limited access to transportation and families with COVID19. This is the cost for the HOC Van that includes only the cost of gas to deliver food to churches and to families affected by COVID19.  
\$25 gas/week \* 9 weeks = \$225
- Mileage reimbursement for staff doing in-store the shopping. This cost is for the mileage reimbursement for HOC staff to go from the HOC in Clearwater to the local stores to buy specialty items such as baby formula, etc not available through Feeding Tampa Bay or food delivery services and return to HOC with the items. The cost is calculated to be: 20 miles/week \* \$0.575/mile \* 9 weeks = \$103.5

Grand **total local travel**= \$1,125 + \$225 + \$103.5 = **\$1,453.5**

Training (staff development, conferences, long distance travel)

Taking into consideration the new dimension of the program we would like all our contractors & two volunteers to take the “Food Handler” Training offered by <https://www.safestaff.org>. Considering the importance of a safe food packaging processes we would prefer that at least 4 people (2 ICAI staff coordinating the food program and 2 main contractors) to take the “COVID-19 Sanitization and Safety Training” and 2 ICAI staff and 1 contractor that is committed to the food program till the end of this calendar year, to take the “Food Manager Training”. All these trainings are offered by: <https://www.safestaff.org>. Training costs will be as follows:

Training	Cost of the training/participant	Nr. Of persons	Total cost
Food Handler Training	\$ 14.95	8	\$ 119.60
COVID-19 Sanitization and Safety Training	\$ 75.00	4	\$ 300.00
Food Manager Training	\$ 150.00	3	\$ 450.00
<b>Total</b>			<b>\$ 869.60</b>

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.

Item	Cost
Facebook Ads	\$ 200.00
Posters/Flyers Printing	\$ 200.00
Posters/Flyers Design	\$ 200.00
Capture Audiovisual - website updates	\$ 500.00

Capture Audiovisual - end of project video/pictures report	\$ 1,000.00
Stickers for boxes (thank you - from HOC/PCF)	\$ 600.00
Sticker design	\$ 200.00
<b>Grand Total</b>	<b>\$ 2,700.00</b>

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

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

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

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