

**GRANT AGREEMENT**

**BY AND BETWEEN**

**PINELLAS COMMUNITY FOUNDATION**

**AND**

**THE JUNIOR LEAGUE OF ST. PETERSBURG FLA., INCORPORATED**

**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 **THE JUNIOR LEAGUE OF ST. PETERSBURG FLA., INCORPORATED**, whose address is 500 Dr. Martin Luther King Junior St., North, Suite 300, St. Petersburg, FL 33705 (hereinafter “**GRANTEE**”).

WITNESSETH:

**WHEREAS**, in response to the emergence of a novel coronavirus and the respiratory disease it causes (hereinafter, “**COVID-19**”), the World Health Organization (hereinafter, “**WHO**”) has officially characterized COVID-19 as a pandemic that constitutes a Public Health Emergency of International Concern; and

**WHEREAS**, on March 1, 2020, Governor Ron DeSantis issued Executive Order Number 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and accordingly the State Surgeon General and State Health Officer declared that a Public Health Emergency exists in the State of Florida; and

**WHEREAS**, on March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52 declaring a State of Emergency for the state of Florida in furtherance of efforts to respond to and mitigate the effects of COVID-19 throughout the state; and

**WHEREAS**, the Pinellas County Board of County Commissioners (hereinafter, “**Board**”) passed Resolution 20-60 to define, expand, and add critical programs and services to mitigate the devastating impacts of COVID-19 on Pinellas County residents; and

**WHEREAS**, nonprofit community partners have seen an increased demand for many services and assistance in response to impacts from COVID-19, particularly in the areas of food programs, homelessness, behavioral health, and legal assistance for evictions; and

**WHEREAS**, as a direct result of the COVID-19 Public Health Emergency, many individuals and families find themselves in precarious financial situations within Pinellas County, without expanded access to critical services leading to food insecurity, housing insecurity, and behavioral health challenges; and

**WHEREAS**, the threat to these vulnerable individuals and families constitutes a significant threat to public safety and welfare requiring rapid expansion of vital services to meet local needs; and

**WHEREAS**, **AGENCY** is a subrecipient of pass-thru funds awarded by the U.S. Treasury Department (hereinafter, “Treasury”) to Pinellas County (hereinafter, “County”) made available under section 601(a) of the Social Security Act as added by section 5001 of the CARES Act (hereinafter, “Coronavirus Relief Fund” ); and

**WHEREAS**, the County in partnership with **AGENCY** wishes to quickly expand services in priority areas that mitigate COVID-19 related impacts within the community such as food

insecurity, housing insecurity, and access to behavioral health service through the Pinellas CARES Critical Service Expansion Program; and

**WHEREAS, AGENCY** has determined that **GRANTEE** has the experience and capacity to quickly administer and deliver awarded funds to assist in the goal of expanding services in one or more of the priority areas that mitigate COVID-19 related impacts within the community;

**NOW THEREFORE**, the parties hereto, mutually agree as follows:

**1. Specific Grant Information:**

This project shall be undertaken and accomplished in accordance with the terms and conditions specified herein and the Appendices named below, which are attached hereto and by reference incorporated herein:

a) Grantee's Name: **Junior League of St. Petersburg FL. Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Megan Roach**

Address: **500 Dr. Martin Luther King Junior St., North, Suite 300, St. Petersburg, FL 33705**

Phone Number: **813-598-8794**

Grantee's Data Universal Numbering System (DUNS) number: **792938961**

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: **December 10, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$8816.50** (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 **Eight Thousand, Eight Hundred and Sixteen Dollars and 50/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- b) Of this funding, **GRANTEE** shall also be allowed to use up to Six Thousand, Three Hundred and Sixteen Dollars and 50/100 cents (\$6,316.50) for one-time reimbursement of expenses incurred after 03/01/2020 and before the performance period, for which the purposes of the reimbursement are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE**.
- 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 Eight Thousand, Eight Hundred and Sixteen Dollars and 50/100 cents (\$8816.50) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement.

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

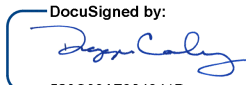
**GRANTEE** designates the following person(s) as the liaison for the **GRANTEE:**

Megan Roach, President  
Junior League of St. Petersburg FL Inc.  
500 Dr. Martin Luther King Junior St., North  
Suite 300, St. Petersburg, FL 33705

SIGNATURE PAGE FOLLOWS

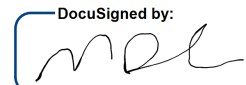
**IN WITNESS WHEREOF**, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By:   
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\_\_\_\_\_  
Duggan Cooley  
CEO

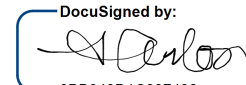
Date: 12/23/2020  
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GRANTEE: Junior League of St. Petersburg FL Inc.

By:   
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Megan Roach, President  
president@jlstpete.org

Date: 12/23/2020  
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GRANTEE: Junior League of St. Petersburg FL Inc.

By:   
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\_\_\_\_\_  
Alexis Carlon, Executive Vice President  
evp@jlstpete.org

Date: 12/30/2020  
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## **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 GENERALDEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

**MEMORANDUM FOR      CORONAVIRUS RELIEF FUND RECIPIENTS**

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

**SUBJECT:** Coronavirus Relief Fund Reporting and Record Retention Requirements

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

**Reporting Requirements and Timelines**

Each prime recipient of Coronavirus Relief Fund 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.

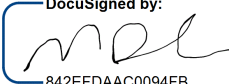
## Appendix 2 - Attestation

### ATTESTATION

I, Megan Roach, President, am the Title: President of Name of Organization: Junior League of St. Petersburg, Inc., and I certify that:

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

By: Megan Roach, President (Printed Name)

Signature: 

Title: President

Date: 12/23/2020



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

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

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

# Junior League of St. Petersburg - Kids in the Kitchen Pack-a-Snack

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*Pinellas CARES Nonprofit Partnership Fund*

## ***Junior League of St. Petersburg***

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Ms. Erin Lohmiller  
500 Dr Martin Luther King Jr St Ste 201  
Saint Petersburg, FL 33705

funddevelopment@jlstpete.org  
O: 111-111-1111

## ***Ms. Heather Barrow***

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500 Dr. Martin Luther King Jr. St. Suite 300  
St. Petersburg, FL 33705

funddevelopment@jlstpete.org  
O: 813-598-8794

# Application Form

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## *Introduction*

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**Beginning 12/4/2020 at 9 AM, all applications will be reimbursement only. That is, no funding for future programming may be requested.**

**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.**

**December 10 at 12 PM is the cutoff to submit an application for ANY funding.**

**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\*

Junior League of St. Petersburg - Kids in the Kitchen Pack-a-Snack

## EIN\*

59-0759485

## 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.**

792938961

## Mission Statement\*

The Junior League of St. Petersburg is an organization of women committed to promoting voluntarism, developing the potential of women, and improving communities through the effective action and leadership of trained volunteers. Its purpose is exclusively educational and charitable. The Junior League welcomes all women who value our Mission. We are committed to inclusive environments of diverse individuals, organizations and communities.

## Total Operating Expenditure\*

What are your total annual operating expenses?

\$137,357.84

## 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.**

\$8,816.50

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  
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 Junior League of St. Petersburg is dedicated to designing projects and programs with a focus on diversity and inclusion, from the perspective of both creation and impact. In addition to striving to ensure diversity in membership through both inclusive recruitment, training, and programming, our League puts a great deal of time and effort into determining which areas of the community will benefit most from social change and deploying resources to ensure those needs are met.

Food insecurity affects school-aged children of low-income or economically disadvantaged families all throughout our community and has long lasting impacts on the ability of these children to thrive. Proper nutrition is the foundation for the advancement of these children and the Kids in the Kitchen Pack-a-Snack

program will enhance the lives of the 36,000 food insecure children in Pinellas County throughout COVID-19 and beyond.

### **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 Pack-A-Snack program has been operating since March 15, 2020. This program operates alongside the JLSP's Kids in the Kitchen program. COVID-19 school closures resulted in children having difficult access to food and food resources.

### **Service Area\***

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

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

### **Impact on Organization\***

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

The Junior League of St. Petersburg has been impacted in a variety ways since the start of the COVID-19 pandemic. The League has faced challenge after challenge but remains dedicated to finding ways to serve the most vulnerable populations in our community during this challenging time.

In relation to the Kids in the Kitchen Pack-a-Snack program, sourcing food has been challenging with numerous items out of stock or only available in limited quantities. For example, if certain items are not available from a single vendor in quantities of 360, the committee members work tirelessly to source from various vendors to ensure the completeness of each pack. Not only does this force us to be creative in purchasing, but also increases costs for each snack pack created. Increasing costs can negatively impact the number of children we are able to serve and unfortunately decreased the number of snack packs we were able to provide to the Boys and Girls Club in September and October from 720 to 360 per month. Increasing funds will provide our program more purchasing power, allowing us continue to distribute food resources despite increased need.

In Pinellas County, over 50% of school-aged children qualify for free or reduced lunches and more than 7,000 children are considered chronically hungry. The school system and other community resources provide meals for many of these children while school is in session, but the COVID-19 pandemic forced Pinellas County Schools to close for an extended period of time and many families are still distance learning with limited access to food resources. The 36,000 food insecure children in Pinellas County have little to no access to proper nutrition and are especially vulnerable during times of community crisis.

## *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.**

Jr League 990 4.30.19.pdf

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

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

Sept Revised Budget 2020 - 2021.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.

Junior League of St Petersburg Financial Statements 2017-2018.pdf

In 2019, the Junior League of St. Petersburg hired a full-time accountant to handle our Book Keeping and Tax Returns. Accordingly, our organization is not currently required to contract for an independent audit of financials annually, so the most recent we have available is 2017-2018 (see attached for reference).



### 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.**

See response above. The Junior League of St. Petersburg works with a full-time accountant to handle our Book Keeping and Tax Returns. Accordingly, our organization is not required to contract for an independent audit of financials annually and is therefore unable to provide a recent Management Letter with audit results.

## *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.

N/A - No existing contracts in place.

## *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.

\$6,316.50

## 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.

CARES-Reimbursement-of-Past-Expenses-JLSP.pdf  
N/A - Only one Priority Funding Area selected.

## Documentation of Expenses, 2nd Upload\*

If documentation does not fit into one file, upload a second file here.

## 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**

7,730 children

## *Funding and Usage*

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### 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.**

JLSP has the ability to support our community's most critical needs. Food insecurity is one of the most dire demands of our community and the Kids in the Kitchen program addresses this by educating children about nutrition and healthy eating, physical activity, and food preparation, and providing them take-home packages of food.

In 2019, Kids in the Kitchen provided services and nutritious food through partnerships with other community organizations, such as Clothes to Kids and the Kind Mouse, but prior to the COVID-19 pandemic JLSP did not have a relationship with the Boys and Girls club to provide ongoing food resources to food-insecure children. As a result of COVID-19 impacts, JLSP partnered with the Boys and Girls club to implement Kids in the Kitchen Pack-a-Snack as a league project, which has now provided 7,730 snack packs since the implementation of the program in March 2020.

Funding is sought to expand the services currently provided to the Boys & Girls Clubs of Pinellas, located in the following zip codes: 34689, 33712, 33781, 33705, 33759, 33774, distributing donated packs to food-insecure children as evening and weekend food resources during the COVID-19 pandemic to the areas in which the partner clubs are located and beyond. This Pack-a-Snack expansion has already provided 7,730 snack packs since the start of the COVID-19 pandemic, with a goal to continue distributing 360 packs of different snack packs every other week, equating to 720 meals per month.

At just over \$2 per pack, it will cost approximately \$2,500 to continue through the rest of 2020. While we are making every effort to fund this project through the support of online donations via Amazon, the Junior League Website, and Facebook donation page, much of our donor and sponsor funding has been depleted and has impacted our ability to meet our monthly goal of 720 meals per month. Increased funding will allow the program to continue distributing to hit our target goal by the end of 2020.

## 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?

Through partnership with LPOs, we are able to bundle our services to increase our impact. The Boys and Girls Club provides after school programming, and notifies families and children of the availability of resources. While the Junior League does not formally engage with any marketing to the community served, we work internally with the population at the Boys and Girls Club. Snack packs are created by Junior League members and are provided to the Boys and Girls Club for distribution among their students as evening/weekend food resources. The Boys and Girls Club is responsible for sharing the availability of resources with their population and our partnership allows the Junior League of St. Petersburg to increase our impact and help us to reach our target population.

## 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.*

As long as there is a supply of food, the Junior League is able to sustain the Kids in the Kitchen Pack-a-Snack program. If the Boys and Girls Club is unable to distribute packs due to a hurricane emergency, the Junior League has other contacts that will assist with outreach to distribute packs to students in need. So while the Pack-a-Snack program is relatively new, the Kids in the Kitchen program has long been a signature program for the Junior League of St. Petersburg. Accordingly, partnership built through that program will facilitate engagement with many other LPOs in Pinellas County and allow us to continue food distribution. In the event that there is an interruption in food supply, the program will re-imagine ways funding can be redeployed in order to meet community needs through hurricane relief efforts.

### 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.**

Comegys Insurance Bill 4-2020.pdf

N/A - See evidence of insurance coverage attached.

### Insurance Requirement\*

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

**Here is the information for your carrier:**

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

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

Yes, I understand this requirement.

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

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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 - JLSP (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 - JLSP (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.

Boys and Girls Clubs of Pinellas.pdf

Boys and Girls Clubs of Pinellas (see list of partner locations below):

Tarpon Springs Club (TS)  
111 W. Lime St.  
Tarpon Springs, FL 34689  
Phone: 727-937-6837

Royal Theater Club (RT)  
1011 22nd St. S  
St. Petersburg, FL 33712  
Phone: 727-327-6556

Pinellas Park Club (PP)  
7790 61st St. N  
Pinellas Park, FL 33781  
Phone: 727-547-5437

Northside Club (NS)  
1035 Burlington Ave N  
St. Petersburg, FL 33705  
Phone: 727-329-8732

Wood Valley Club (WV)  
2816 Park Trail Lane  
Clearwater, FL 33759  
Phone: 727-216-6190

Ridgecrest Club (RC)  
12301 134th Avenue N  
Largo, FL 33774  
Phone: 727-584-5429

### Role in Programming\*

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

The Boys and Girls club is our primary means of snack pack delivery. While the Junior League is responsible for packing the snacks, the packs are delivered to the Boys and Girls Club for distribution. Additionally, they share the word with children and their families about the resources available to them and distribute the packs accordingly. This allows the Junior League of St. Petersburg to focus on procuring the snacks and creating the packs, while the Boys and Girls Club delivers them to the children. The model has

proven very successful, distributing over 7,730 snacks since the start of the COVID-19 pandemic in March 2020.

## *Food*

---

This grant will require weekly reporting on the following measures:

- **Number of Pinellas County residents** accepting food by zip code of participant or distribution point (participant zip code is preferred)

### **Affirmation of Reporting\***

I affirm that my organization is capable of providing weekly reports on the above measures.

Yes

### **Number of Pinellas County Residents Served During Grant Period - Food\***

This grant period ends on December 30, 2020. Please estimate the number of clients that will be served **food** by the end of the grant period.

9170

### **September 2020 Projections - Food\***

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

360

### **October 2020 Projections - Food\***

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

360

### **November 2020 Projections - Food\***

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

720

### **December Projections - Food\***

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



720

## *Funder Involvement*

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

Pinellas Community Foundation

## **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:

In-kind donations

## **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.**

Heather Barrow November 30 2020

## File Attachment Summary

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### *Applicant File Uploads*

- Jr League 990 4.30.19.pdf
- Sept Revised Budget 2020 - 2021.pdf
- Junior League of St Petersburg Financial Statements 2017-2018.pdf
- CARES-Reimbursement-of-Past-Expenses-JLSP.pdf
- Comegys Insurance Bill 4-2020.pdf
- CARES-Partnership-Fund-Budget-Summary-Grant - JLSP (4).pdf
- CARES-Partnership-Fund-Budget-Narrative-Grant - JLSP (3).pdf
- Boys and Girls Clubs of Pinellas.pdf

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

**2017**

▶ Do not enter social security numbers on this form as it may be made public.

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

**A For the 2017 calendar year, or tax year beginning** May 1, 2017, **and ending** Apr 30, 2018

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

**C** Name of organization The Junior League of St. Petersburg Florida, Inc.  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
500 Dr. MLK Jr. Street N  
 City or town, state or province, country, and ZIP or foreign postal code  
Saint Petersburg, FL 33705

**D** Employer identification number 59-0759485  
**E** Telephone number (727) 895-5018  
**G** Gross receipts \$ 289,071.

**F** Name and address of principal officer:  
Stephanie Massey, 500 Dr. MLK Jr. St. N, St. Petersburg, FL 33705

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

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

**J** Website: ▶ www.jlstpete.org

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: 1931 **M** State of legal domicile: FL

**H(c)** Group exemption number ▶

**Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>Women committed to promoting voluntarism, developing the potential of women and to improving the community through the effective action and leadership of trained</u>	
	<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>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b> 13
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b> 13
	<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b> 1
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b> 250
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b> 0.
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b> 0.	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year 173,533. Current Year 243,593.
	<b>9</b>	Program service revenue (Part VIII, line 2g)	6,567. 10,760.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,080. 7,355.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-29,443. -1,667.
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	158,737. 260,041.
	Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4)	
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,762. 10,285.
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e)	
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶	0.
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	113,871. 130,436.
<b>18</b>		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	135,933. 154,721.
Net Assets or Fund Balances	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	22,804. 105,320.
	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year 303,102. End of Year 410,895.
	<b>21</b>	Total liabilities (Part X, line 26)	35,836. 38,309.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	267,266. 372,586.

**Part II Signature Block**

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

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: 03/15/2019  
Stephanie Massey, Treasurer  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: Ellen Fontana Preparer's signature: [Signature] Date: 3/15/19 Check  if self-employed PTIN: P01327163  
 Firm's name ▶ Ellen Fontana CPA LLC Firm's EIN ▶ 45-3841539  
 Firm's address ▶ 2451 McMullen Booth Road #309, Clearwater, FL 33759 Phone no. (727) 431-0354

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:

Women committed to promoting  
voluntarism, developing the potential of women and to improving the  
community through the effective action and leadership of trained

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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

**4a** (Code: \_\_\_\_\_) (Expenses \$ 121,921. including grants of \$ 14,000.) (Revenue \$ 10,760.)

Care Fair served over 2000 children. Causeway provided training to members  
(quarterly). Community Advisory Board provides advisement to the league on activities  
and also provides training opportunities. Conference registration allows members to  
attend AJLI sponsored training conferences. Education and Training provides training  
and handles Board and leadership training support. Membership Development provides  
the training course for new members. Public Affairs educates the membership on  
current issues facing women and children which are before the legislature.

**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 **▶** 121,921.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	<b>2</b> X	
<b>3</b> 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
<b>4</b> <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
<b>5</b> 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
<b>6</b> 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
<b>7</b> 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
<b>8</b> 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
<b>9</b> 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
<b>10</b> 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	
<b>11</b> 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.		
<b>a</b> 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>b</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
<b>c</b> 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
<b>d</b> 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
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		X
<b>f</b> 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	
<b>12 a</b> 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>b</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
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>		X
<b>14 a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
<b>b</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
<b>15</b> 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
<b>16</b> 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
<b>17</b> 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 (see instructions) . . . . .</i>		X
<b>18</b> 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	
<b>19</b> 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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20 a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
<b>21</b> 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	
<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</b> <b>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</b> <b>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

Table with columns for question numbers (1a-14b), Yes, and No. Contains various tax compliance questions such as 'Enter the number reported in Box 3 of Form 1096', 'Did the organization comply with backup withholding rules', and 'Sponsoring organizations maintaining donor advised funds'.

**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>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<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>7b</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>8a</b>	The governing body? . . . . .	X	
<b>8b</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>10b</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>11b</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>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</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>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .		X
<b>15b</b>	Other officers or key employees of the organization . . . . .		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<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>16b</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 (or 1024 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: ►  
 Stephanie Massey, 500 Dr. MLK, Jr St #201, Petersburg, , FL 33705 (727)895-5018



**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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Brynne Gowens Johnson President	10.00	X		X			0.	0.	0.	
(2) Summer Jensen Pres-Elect	5.00	X		X			0.	0.	0.	
(3) Donna Mainguth Exec Vice Pres	5.00	X		X			0.	0.	0.	
(4) Samantha Nevins Sustaining Director	5.00	X		X			0.	0.	0.	
(5) Sarah Morrow Recording Secretary	5.00	X		X			0.	0.	0.	
(6) Christine Patel Nominating Chair	5.00	X		X			0.	0.	0.	
(7) Erin Gladysz Finance VP	5.00	X		X			0.	0.	0.	
(8) Cory Hall Corresponding Secretary	5.00	X		X			0.	0.	0.	
(9) Lauren Feaster Asst. Treasurer	5.00	X		X			0.	0.	0.	
(10) Samantha Nevins Parliamentarian	5.00	X		X			0.	0.	0.	
(11) Wendy Baker At Large Director	5.00	X					0.	0.	0.	
(12) Theresa Messina At Large Director	5.00	X					0.	0.	0.	
(13) Natalie DeVicente At Large Director	5.00	X					0.	0.	0.	
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>							0.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							0.	0.	0.	

**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

**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		
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b>						
	<b>b</b>	Membership dues . . . . . <b>1b</b>	54,565.					
	<b>c</b>	Fundraising events . . . . . <b>1c</b>	55,578.					
	<b>d</b>	Related organizations . . . . . <b>1d</b>						
	<b>e</b>	Government grants (contributions) . . . . . <b>1e</b>						
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	133,450.					
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$						
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶	243,593.					
<b>Program Service Revenue</b>			<b>Business Code</b>					
	<b>2a</b>	Meetings . . . . .	900099	4,924.	4,924.	0.	0.	
	<b>b</b>	Sustainer Events . . . . .	900099	1,456.	1,456.	0.	0.	
	<b>c</b>	Provisional project . . . . .	900099	4,380.	4,380.	0.	0.	
	<b>d</b>	_____						
	<b>e</b>	_____						
	<b>f</b>	All other program service revenue . . . . .						
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶		10,760.					
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		7,355.	0.	0.	7,355.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds ▶						
	<b>5</b>	Royalties . . . . . ▶						
	<b>6a</b>	Gross rents . . . . .	(i) Real					
			(ii) Personal					
			<b>b</b>	Less: rental expenses				
			<b>c</b>	Rental income or (loss)				
	<b>d</b>	Net rental income or (loss) . . . . . ▶						
	<b>7a</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 . . . . .				
			<b>c</b>	Gain or (loss) . . . . .				
	<b>d</b>	Net gain or (loss) . . . . . ▶						
	<b>8a</b>	Gross income from fundraising events (not including \$ <u>55,578.</u> of contributions reported on line 1c). See Part IV, line 18 . . . . . <b>a</b>	23,578.					
	<b>b</b>	Less: direct expenses . . . . . <b>b</b>	26,028.					
<b>c</b>	Net income or (loss) from fundraising events . ▶		-2,450.	0.		-2,450.		
<b>9a</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>10a</b>	Gross sales of inventory, less returns and allowances . . . . . <b>a</b>		3,002.					
		<b>b</b>	Less: cost of goods sold . . . . . <b>b</b>	3,002.				
		<b>c</b>	Net income or (loss) from sales of inventory . . ▶		0.	0.	0.	0.
Miscellaneous Revenue		<b>Business Code</b>						
<b>11a</b>	Miscellaneous . . . . .	900099	783.	783.	0.	0.		
<b>b</b>	_____							
<b>c</b>	_____							
<b>d</b>	All other revenue . . . . .							
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶		783.					
<b>12</b>	<b>Total revenue.</b> See instructions. . . . . ▶		260,041.	11,543.	0.	4,905.		

**Part IX Statement of Functional Expenses**

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

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	14,000.	14,000.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	10,285.	8,228.	2,057.	0.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	8,150.	0.	8,150.	0.
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	2,135.	1,708.	427.	0.
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	22,797.	18,238.	4,559.	0.
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings . . . . .	4,333.	0.	4,333.	0.
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	4,315.	3,452.	863.	0.
<b>24</b> 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.)				
<b>a</b> Care Fair	11,566.	11,566.	0.	0.
<b>b</b> Library Puppets/Give a Book	4,420.	4,420.	0.	0.
<b>c</b> Outreach/Kids create	674.	674.	0.	0.
<b>d</b> Mainsail Art Festival	1,230.	1,230.	0.	0.
<b>e</b> All other expenses	70,816.	58,405.	12,411.	0.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	154,721.	121,921.	32,800.	0.
<b>26</b> <b>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 <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0.	0.	0.	0.

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	36,763.	<b>1</b>	25,197.
	<b>2</b> Savings and temporary cash investments . . . . .	247,483.	<b>2</b>	307,500.
	<b>3</b> Pledges and grants receivable, net . . . . .	12,901.	<b>3</b>	73,223.
	<b>4</b> Accounts receivable, net . . . . .	100.	<b>4</b>	267.
	<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 instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	1,013.	<b>8</b>	1,870.
	<b>9</b> Prepaid expenses and deferred charges . . . . .	4,842.	<b>9</b>	2,838.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 25,704.		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 25,704.	<b>10c</b> 0.	0.
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<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) . . . . .	303,102.	<b>16</b>	410,895.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	3,711.	<b>17</b>	2,498.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	32,125.	<b>19</b>	35,811.
	<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 . . . . .	35,836.	<b>26</b>	38,309.
<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 . . . . .	254,365.	<b>27</b>	299,363.
	<b>28</b> Temporarily restricted net assets . . . . .	12,901.	<b>28</b>	73,223.
	<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 . . . . .	267,266.	<b>33</b>	372,586.	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	303,102.	<b>34</b>	410,895.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	260,041.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	154,721.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	105,320.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	267,266.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	372,586.

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b> Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>b</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.		

**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

**2017**

**Open to Public Inspection**

<b>Name of the organization</b> The Junior League of St. Petersburg Florida, Inc.	<b>Employer identification number</b> 59-0759485
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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<sup>1</sup>/<sub>3</sub>% 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<sup>1</sup>/<sub>3</sub>% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<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 . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<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						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<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 2017 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2017.</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 type="checkbox"/>
<b>b 33 1/3% support test—2016.</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—2017.</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—2016.</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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	149,078.	194,930.	88,691.	173,533.	243,593.	849,825.
<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 . . . .	8,307.	14,192.	6,236.	6,567.	10,760.	46,062.
<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 . . . .	157,385.	209,122.	94,927.	180,100.	254,353.	895,887.
<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.) . . . .						895,887.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 . . . .	157,385.	209,122.	94,927.	180,100.	254,353.	895,887.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . .	7,713.	1,993.	-3,612.	8,080.	7,355.	21,529.
<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 . . . .	7,713.	1,993.	-3,612.	8,080.	7,355.	21,529.
<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.) . . . .	2,001.	5,632.	3,749.	2,918.	3,785.	18,085.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .	167,099.	216,747.	95,064.	191,098.	265,493.	935,501.
<b>14 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>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) . . . .	<b>15</b>	95.77 %
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 . . . .	<b>16</b>	95.11 %

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

<b>17</b> Investment income percentage for <b>2017</b> (line 10c, column (f) divided by line 13, column (f)) . . . .	<b>17</b>	2.3 %
<b>18</b> Investment income percentage from <b>2016</b> Schedule A, Part III, line 17 . . . .	<b>18</b>	2.82 %
<b>19a 33 1/3% support tests—2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . ▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3% support tests—2016.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . ▶ <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . ▶ <input type="checkbox"/>		

**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? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<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)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<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)? If "Yes," explain in <b>Part VI</b> 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.		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
<b>b</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</b>	<b>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? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<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))? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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)? If "Yes," answer 10b below.		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**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>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<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>	<b>11c</b>	

**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>1</b>	
<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>	<b>2</b>	

**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>	<b>1</b>	

**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>1</b>	
<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>2</b>	
<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>	<b>3</b>	

**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 <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>		Yes	No
<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>2a</b>		
<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>2b</b>		
<b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>			
<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>3a</b>		
<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>	<b>3b</b>		

**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)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> <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 2017 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-2017	(iii) Distributable Amount for 2017
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013 . . . . .			
<b>c</b> From 2014 . . . . .			
<b>d</b> From 2015 . . . . .			
<b>e</b> From 2016 . . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, 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 2017. 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 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013 . . . . .			
<b>b</b> Excess from 2014 . . . . .			
<b>c</b> Excess from 2015 . . . . .			
<b>d</b> Excess from 2016 . . . . .			
<b>e</b> Excess from 2017 . . . . .			

**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.)

Pt III Ln 12: Other Income Part III, Line 12 Description: Other 2013: 2001.  
2017: 783. Description: Causeway advertising 2014: 1847. 2015: 1898. 2016: 548.  
Description: Merchandise sales 2014: 1906. 2015: 1616. 2016: 1194. 2017: 3002.  
Description: Miscellaneous 2014: 1879. 2015: 235. 2016: 1176.

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

**Schedule of Contributors**

OMB No. 1545-0047

**2017**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

<b>Name of the organization</b> The Junior League of St. Petersburg Florida, Inc.	<b>Employer identification number</b> 59-0759485
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**Organization type** (check one):

**Filers of:**

**Section:**

- Form 990 or 990-EZ  501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF  501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

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

<b>Name of organization</b> The Junior League of St. Petersburg Florida, Inc.	<b>Employer identification number</b> 59-0759485
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Herman Miller Cares P.O. Box 302 Zeeland MI 49464	\$ 8,000.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Foundation for a Healthy St. Petersburg 744 6th Ave S Saint Petersburg FL 33701	\$ 14,444.	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)



<b>Name of organization</b> The Junior League of St. Petersburg Florida, Inc.	<b>Employer identification number</b> 59-0759485
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----

<b>Name of organization</b> The Junior League of St. Petersburg Florida, Inc.	<b>Employer identification number</b> 59-0759485
--	---

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

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

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

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

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

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

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

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

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: The Junior League of St. Petersburg Florida, Inc. Employer identification number: 59-0759485

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 total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, total number and acreage, and monitoring expenses. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures, and amounts required to be reported.

**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
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**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
<b>1a</b> Beginning of year balance	82,619.	74,539.	78,172.	76,333.	68,732.
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses	7,208.	8,621.	-3,125.	2,392.	8,129.
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses	676.	541.	508.	553.	528.
<b>g</b> End of year balance	89,151.	82,619.	74,539.	78,172.	76,333.

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 100. %
- 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
<b>3a(i)</b>	X	
<b>3a(ii)</b>		
<b>3b</b>		

**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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		25,704.	25,704.	0.
<b>e</b> Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 0.

**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> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<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>	263,043.
<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>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	3,002.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	3,002.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	260,041.
<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>	
<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>	260,041.

**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>	157,723.
<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>	
<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>	3,002.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	3,002.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	154,721.
<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>	
<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>	154,721.

**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.

Pt V, Line 4: The Organization's endowment is for furtherance of the

Pt V, Line 4: Organization's charitable purposes.

Pt X, Line 2: The Organization is subject to the accounting standards

Pt X, Line 2: on accounting for uncertainty in income taxes. Management

Pt X, Line 2: does not believe it has taken any tax positions that are

Pt X, Line 2: subject to a significant degree of uncertainty. The

Pt X, Line 2: Organization's federal returns are generally open for

Pt X, Line 2: examination for three years following the date filed.

Pt XI, Line 2d: Cost of goods sold not netted on audited financials.

Pt XII, Line 2d: Cost of goods sold not netted on audited financials.



**SCHEDULE G  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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 the latest instructions.

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization

The Junior League of St. Petersburg Florida, Inc.

Employer identification number

59-0759485

**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
- 2a** 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			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<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.

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**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
		Gala (event type)	Little Black Dress (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .	38,956.	20,311.	12,523.	71,790.
	<b>2</b> Less: Contributions . . . . .	23,062.	20,311.	1,750.	45,123.
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	15,894.	0.	10,773.	26,667.
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .		0.	5,463.	5,463.
	<b>7</b> Food and beverages . . . . .	9,797.	0.	3,000.	12,797.
	<b>8</b> Entertainment . . . . .	1,350.		300.	1,650.
	<b>9</b> Other direct expenses . . . . .	3,520.	418.	687.	4,625.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				24,535.
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				2,132.

**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	<b>1</b> Gross revenue . . . . .				
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				

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

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

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

\_\_\_\_\_

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

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

\_\_\_\_\_



**SCHEDULE I  
(Form 990)**

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

The Junior League of St. Petersburg Florida, Inc.

Employer identification number

59-0759485

**Part I General Information on Grants and Assistance**

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

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
(1) Pinellas Cty Education Foundation, Inc. 12090 Starkey Rd. Largo FL 33773	59-2688253		6,000.	0.	cash	0	scholarships
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

**3** Enter total number of other organizations listed in the line 1 table ▶ 0

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

Schedule I (Form 990) (2017)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

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

Pt I Line 2: Majority of grants and donations are small in nature. Grantees provide notes

Pt I Line 2: detailing success of the program and use of the funds.

**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

**2017**

**Open to Public  
Inspection**

Name of the organization

The Junior League of St. Petersburg Florida, Inc.

Employer identification number

59-0759485

Pt VI, Line 11b: The Form 990 is emailed to the Board for review prior to

Pt VI, Line 11b: filing.

Pt VI, Line 12c: Board Members are required to disclose any conflicts of

Pt VI, Line 12c: interest before any items are discussed and voted.

Pt VI, Line 15a: No Executive Director or compensated officers.

Pt VI, Line 15b: No Executive Director or compensated officers.

Pt VI, Line 19: Governing documents and financial statements are

Pt VI, Line 19: available upon request.

Pt IX, Line 24e:

Description: Other League programs

Total: \$1,209

Program services: \$1,209

Management and general: \$0

Fundraising: \$0

Description: Conferences

Total: \$15,073

Program services: \$15,073

Management and general: \$0

Fundraising: \$0

Description: Education & training

Total: \$14,606

Program services: \$14,606

Management and general: \$0

Fundraising: \$0

Description: Membership development

Name of the organization The Junior League of St. Petersburg Florida, Inc.	Employer identification number 59-0759485
---	--

Total: \$797

Program services: \$797

Management and general: \$0

Fundraising: \$0

Description: Printing and copying

Total: \$3,193

Program services: \$2,874

Management and general: \$319

Fundraising: \$0

Description: Telephone

Total: \$1,546

Program services: \$1,237

Management and general: \$309

Fundraising: \$0

Description: Bank/Credit card charges

Total: \$2,196

Program services: \$0

Management and general: \$2,196

Fundraising: \$0

Description: Jr League Intl dues

Total: \$20,393

Program services: \$20,393

Management and general: \$0

Fundraising: \$0

Description: Sustainer events

Total: \$2,554

Program services: \$0

Name of the organization	Employer identification number
The Junior League of St. Petersburg Florida, Inc.	59-0759485

Management and general: \$2,554

Fundraising: \$0

Description: Postage

Total: \$235

Program services: \$94

Management and general: \$141

Fundraising: \$0

Description: Admin committees

Total: \$729

Program services: \$0

Management and general: \$729

Fundraising: \$0

Description: Pres & Pres elect accts

Total: \$774

Program services: \$0

Management and general: \$774

Fundraising: \$0

Description: Other

Total: \$691

Program services: \$0

Management and general: \$691

Fundraising: \$0

Description: Website

Total: \$2,653

Program services: \$2,122

Management and general: \$531

Fundraising: \$0





Form **8879-EO**

### IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning May 1, 2017, and ending Apr 30, 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.

**2017**

Name of exempt organization <u>The Junior League of St. Petersburg Florida, Inc.</u>	Employer identification number <u>59-0759485</u>
Name and title of officer <u>Stephanie Massey, Treasurer</u>	

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

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>260,041.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

#### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 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 Ellen Fontana CPA, LLC to enter my PIN 

5	9	4	8	5
---	---	---	---	---

 as my signature  
ERO firm name

Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 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 2017 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 ▶ Stephanie Massey Date ▶ 03/15/2019

#### 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.

5	0	9	1	7	4	0	9	1	7	4
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 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 ▶ Fontana Date ▶ 3/15/19

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



**BUDGET**  
**THE JUNIOR LEAGUE OF ST. PETERSBURG, INC.**  
**2020-2021**

BUDGET LINE ITEM	BUDGET AMOUNT	ACTUAL	BUDGET AMOUNT	ACTUAL
	2019 - 2020	2019 - 2020	2020-2021	2020-2021
Membership Dues, Fees, Fines Revenue	\$ 49,890.00	\$ 52,305.00	\$ 51,255.00	\$ 51,763.00
AJLI Dues	\$ (17,286.00)	\$ (16,963.50)	\$ (17,630.00)	\$ (17,823.50)
Sustainer Dues (\$8 per Sustainer Transferred to Sustainer Account)	\$ (1,512.00)	\$ (1,536.00)	\$ (1,448.00)	\$ (1,536.00)
<b>Total Membership Dues, Fees, Fines</b>	<b>\$ 31,092.00</b>	<b>\$ 33,805.50</b>	<b>\$ 32,177.00</b>	<b>\$ 32,403.50</b>
Interest	\$ 1,500.00	\$ (2,527.18)	\$ 5,000.00	\$ 6,496.03
Other Income				
Gain/(Loss) on Endowment				
<b>Total Other Administrative Revenues</b>	<b>\$ 1,500.00</b>	<b>\$ (2,527.18)</b>	<b>\$ 5,000.00</b>	<b>\$ 6,496.03</b>
Annual Giving (Net)	\$ 5,000.00	\$ 10,505.66	\$ 28,000.00	\$ 7,189.00
Endowment (Net)	\$ 300.00	\$ 9,515.00	\$ 19,000.00	\$ 7,078.60
Events (Net)	\$ -	\$ -	\$ 27,750.00	\$ 2,110.36
Fashion Show (Net)	\$ 7,300.00	\$ 9,954.22	\$ -	
Gala - Spring Fundraiser (Net)	\$ 22,750.00	\$ 19,882.62	\$ -	
General Fundraisers (Net)	\$ 750.00	\$ 2,208.68	\$ 750.00	
Grants (Net)	\$ 3,500.00	\$ 10,580.00	\$ 10,000.00	
LBDI (Net)	\$ 13,500.00	\$ 13,301.03	\$ 15,000.00	
<b>Total Development Revenues</b>	<b>\$ 53,100.00</b>	<b>\$ 75,947.21</b>	<b>\$ 100,500.00</b>	<b>\$ 16,377.96</b>
Unallocated Financial Obligation		\$ 13,500.00		\$ 21,300.00
Programming	\$ 3,000.00	\$ 109.65	\$ 3,000.00	\$ (175.00)
<b>Total Membership Revenues</b>	<b>\$ 3,000.00</b>	<b>\$ 13,609.65</b>	<b>\$ 3,000.00</b>	<b>\$ (175.00)</b>
<b>TOTAL REVENUES</b>	<b>\$ 88,692.00</b>	<b>\$ 120,835.18</b>	<b>\$ 140,677.00</b>	<b>\$ 55,102.49</b>
<b>EXPENDITURES</b>				
90th Anniversary			\$ (9,962.00)	
Administrative	\$ (40,821.00)	\$ (73,771.53)	\$ (56,495.50)	\$ (16,085.15)
Communications	\$ (420.00)	\$ (237.72)	\$ (595.00)	\$ (132.58)
Community	\$ (15,700.00)	\$ (4,430.20)	\$ (25,713.34)	\$ 1,075.27
Community Commitments	\$ (11,000.00)	\$ (11,000.00)	\$ (11,000.00)	\$ (10,000.00)
Fund Development	\$ (400.00)	\$ (15.14)	\$ (1,100.00)	
Membership	\$ (3,650.00)	\$ (1,851.79)	\$ (14,542.00)	\$ (890.09)
Nominating	\$ (300.00)	\$ -	\$ (850.00)	\$ (150.00)
Programs	\$ (15,190.00)	\$ (15,279.90)	\$ (17,100.00)	
<b>TOTAL EXPENDITURES</b>	<b>\$ (87,481.00)</b>	<b>\$ (106,586.28)</b>	<b>\$ (137,357.84)</b>	<b>\$ (26,182.55)</b>
<b>Net Revenues over Expenditures</b>				
<b>(Expenditures over Revenues)</b>	<b>\$ 1,211.00</b>	<b>\$ 14,248.90</b>	<b>\$ 3,319.16</b>	<b>\$ 28,919.94</b>

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

**Financial Statements**

**April 30, 2018**

**(With Independent Auditor's Report Thereon)**

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Table of Contents

	<b>Page</b>
Independent Auditor's Report	1
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7



**ELLEN FONTANA**  
CERTIFIED PUBLIC ACCOUNTANT

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2451 North McMullen Booth Road  
Suite 309  
Clearwater, FL 33759  
Telephone: 727.431.0354  
Fax: 727.499.9569  
www.ellenfontanacpa.com

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
The Junior League of St. Petersburg, Florida, Inc.:

We have audited the accompanying financial statements of The Junior League of St. Petersburg, Florida, Inc. (the "League"), which comprise the statement of financial position as of April 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization'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 organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Junior League of St. Petersburg, Florida, Inc. as of April 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited The Junior League of St. Petersburg, Florida, Inc.'s 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 6, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended April 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Ellen Fontana CPA LLC

Clearwater, Florida  
April 23, 2019

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Statement of Financial Position

April 30, 2018

With Summarized Financial Information as of April 30, 2017

<b>Assets</b>	<b>2018</b>	<b>2017</b>
Cash	\$ 128,032	186,125
Accounts receivable	267	100
Prepaid expenses	2,838	4,842
Inventory	1,870	1,013
Promise to give - rent	23,748	12,901
Total current assets	156,755	204,981
Certificate of deposit	115,514	15,502
Beneficial interest in assets held by others	89,151	82,619
Promise to give - rent, long-term	49,475	—
Total assets	\$ 410,895	303,102
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 2,498	3,711
Membership dues received in advance	35,811	32,125
Total current liabilities	38,309	35,836
Total liabilities	38,309	35,836
Net assets:		
Unrestricted:		
Operating	202,212	171,746
Endowment	89,151	82,619
Total unrestricted	291,363	254,365
Temporarily restricted	81,223	12,901
Total net assets	372,586	267,266
Total liabilities and net assets	\$ 410,895	303,102

See accompanying notes to financial statements.



**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Statement of Activities

Year Ended April 30, 2018

With Summarized Financial Information for the Year Ended April 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	
			<u>2018</u>	<u>2017</u>
Support and revenue:				
Membership dues	\$ 54,565	—	54,565	54,111
Contributions	27,888	8,000	35,888	27,782
Grants	14,444	—	14,444	—
Promise to give - rent	9,895	73,223	83,118	—
Investment income (loss)	7,355	—	7,355	8,324
Special events, net of direct expenses of \$26,028 and \$29,231, respectively	53,128	—	53,128	58,696
In-kind	—	—	—	14,132
Meeting revenue	4,924	—	4,924	4,867
Sustainer events	1,456	—	1,456	1,700
Causeway advertising	—	—	—	548
Merchandise sales	3,002	—	3,002	1,194
Provisional project	4,380	—	4,380	174
Other income	783	—	783	758
Released from restriction	12,901	(12,901)	—	—
Total support and revenue	<u>194,721</u>	<u>68,322</u>	<u>263,043</u>	<u>172,286</u>
Expenses:				
Program services	121,921	—	121,921	117,356
Management and general	35,802	—	35,802	32,126
Total expenses	<u>157,723</u>	<u>—</u>	<u>157,723</u>	<u>149,482</u>
Change in net assets	36,998	68,322	105,320	22,804
Net assets at beginning of year	<u>254,365</u>	<u>12,901</u>	<u>267,266</u>	<u>244,462</u>
Net assets at end of year	<u>\$ 291,363</u>	<u>81,223</u>	<u>372,586</u>	<u>267,266</u>

See accompanying notes to financial statements.

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Statement of Functional Expenses

Year Ended April 30, 2018

With Summarized Financial Information for the Year Ended April 30, 2017

	Program services	Management and general	Total expenses	
			2018	2017
Salaries and payroll taxes	\$ 8,228	2,057	10,285	9,762
Community projects:				
Care Fair	11,566	—	11,566	25,510
Mainsail Art Festival	1,230	—	1,230	1,000
Community outreach/Kids Create	674	—	674	3,394
Library puppets & give a book	4,420	—	4,420	596
Sponsorships & grants	14,000	—	14,000	12,300
League programs:				
Causeway & publications	—	—	—	1,519
Conferences	15,073	—	15,073	9,498
Education and training	14,606	—	14,606	559
Membership development	797	—	797	772
Other league programs	1,209	—	1,209	1,927
Rent	18,238	4,559	22,797	22,116
Junior League Intl. dues	20,393	—	20,393	19,543
Sustainer events	—	2,554	2,554	4,244
Cluster & dinner meetings	—	4,333	4,333	3,122
New member project	—	4,167	4,167	175
Cost of goods sold	—	3,002	3,002	3,130
Administrative committees	—	729	729	860
President & President elect account	—	774	774	1,661
Printing and copying	2,874	319	3,193	5,634
Professional fees	—	8,150	8,150	8,150
Insurance	3,452	863	4,315	4,410
Telephone	1,237	309	1,546	2,145
Office supplies	1,708	427	2,135	2,154
Bank and credit card charges	—	2,196	2,196	649
Postage	94	141	235	387
Website	2,122	531	2,653	2,432
Other expenses	—	691	691	1,833
<b>Total expenses</b>	<b>\$ 121,921</b>	<b>35,802</b>	<b>157,723</b>	<b>149,482</b>

See accompanying notes to financial statements.

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Statement of Cash Flows

Year Ended April 30, 2018

With Summarized Financial Information for the Year Ended April 30, 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities:		
Change in net assets	\$ 105,320	22,804
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Decrease (increase) in accounts receivable	(167)	135
Decrease in prepaid expenses	2,004	6,275
Decrease (increase) in inventory	(857)	2,694
Decrease (increase) in promises to give - rent	(60,322)	22,116
Decrease in accounts payable and accrued expenses	(1,213)	(17,645)
Increase in membership dues received in advance	3,686	2,200
Net cash provided by operating activities	<u>48,451</u>	<u>38,579</u>
Cash flows from investing activities:		
Net change in certificate of deposits	(100,012)	35,596
Net change in Community Foundation endowment	(6,532)	(8,080)
Net cash provided by investing activities	<u>(106,544)</u>	<u>27,516</u>
Net change in cash	(58,093)	66,095
Cash at beginning of year	<u>186,125</u>	<u>120,030</u>
Cash at end of year	<u>\$ 128,032</u>	<u>186,125</u>

See accompanying notes to financial statements.

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Notes to Financial Statements

April 30, 2018

**(1) Nature of Organization**

The Junior League of St. Petersburg, Florida, Inc. (“the League” or “the Organization”) is an organization of women committed to promoting volunteerism, developing the potential of women, and improving the community through the effective action and leadership of trained volunteers.

**(2) Summary of Significant Accounting Policies**

**(a) Basis of Accounting**

These financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on the Organization as a whole and to present revenue, expenses, and net assets based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Unrestricted net assets – Net assets not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets which are subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time.

Revenue is reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Local grants are considered exchange transactions and are recorded as unrestricted revenue when earned.

Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenue of the unrestricted net asset class. Contributions are recognized when the donor makes a promise to give to the Organization, that is, in substance, unconditional. Registration fees are recognized when the event takes place.

**(b) Endowment (Beneficial Interest in Assets Held by Others)**

The Organization’s endowment was created to provide support to the Organization to carry out its role and mission. The endowment includes funds designated by the Board of Directors. Net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Notes to Financial Statements

April 30, 2018

**(c) Furniture and Equipment**

Property and equipment are stated at cost, if purchased, or at estimated fair value at the date of receipt if acquired by gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Major renewals and betterments are capitalized. Maintenance, repairs and minor renewals are expensed as incurred. It is the policy of the Organization to maintain all property and equipment in good condition.

**(d) Membership Dues Received in Advance**

One of the League's primary sources of revenue consists of per capita dues received from its members. Dues are assessed April 1<sup>st</sup> for the upcoming year. Funds received in advance are deferred.

**(e) Donated Services and Materials**

Donated materials are reflected in the accompanying financial statements at their estimated fair market value at date of receipt. Donated services are recorded at their estimated fair value if the services received create or enhance non-financial assets or the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

A number of volunteers donated time to the Organization's programs during the year; however, these donated services are not reflected in the financial statements since the services do not require specialized skills.

**(f) Functional Allocation of Expenses**

The costs of providing the various program and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on direct usage or management's estimates of the benefit derived by each activity.

**(g) Use of Estimates**

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities, as well as pro rata allocations in the recording of expenditures, to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Notes to Financial Statements

April 30, 2018

**(h) Income Taxes**

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Income Tax Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements. The Organization is subject to the accounting standards on accounting for uncertainty in income taxes. Management does not believe it has taken any tax positions that are subject to a significant degree of uncertainty. The Organization's federal returns are generally open for examination for three years following the date filed.

**(i) Fair Value of Financial Instruments**

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 *Fair Value Measurements and Disclosures* defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements.

ASC 820 *Fair Value Measurements and Disclosures* establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs when available. Observable inputs are those that market participants would use in pricing the asset or liability based on the best information available in the circumstances.

The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

*Level 1* – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

*Level 2* – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

*Level 3* – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of April 30, 2018.

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Notes to Financial Statements

April 30, 2018

**(j) Summarized Financial Information for 2017**

The financial information for the year ended April 30, 2017, presented for comparative purposes, is not intended to be a complete presentation. Certain 2017 amounts have been reclassified to conform with the 2018 presentation.

**(3) Promise to Give - Rent**

On July 30, 2014, the Organization entered into a three-year lease agreement, extending its lease for its administrative offices in St. Petersburg, Florida. The lease commenced on December 1, 2014. The organization entered into a new lease effective December 1, 2017, expiring May 31, 2021. The Organization leases the facility for \$1 per year. The fair value of the lease has been recorded as an unconditional promise to give at inception of the lease based upon estimated lease rates (Level 3). The fair value of lease expense for the year ended April 30, 2018 was \$22,796. The fair market value of the promise will be realized in the following periods:

One year or less	\$	23,748
One to five years		<u>49,475</u>
Total	\$	<u><u>73,223</u></u>

**(4) Certificates of Deposit**

The Organization has two certificates of deposit. The following is a schedule of maturity dates and interest rates:

<u>Maturity</u>	<u>Amount</u>	<u>Interest</u>
December 11, 2019	\$ 15,514	0.10%
December 6, 2019	\$ <u>100,000</u>	2.68%

**(5) Beneficial Interest in Asset Held by Others**

In 2007, the Organization established an endowment account with the Community Foundation of Tampa Bay (the Foundation). The Organization transferred and assigned to the Foundation certain assets for furtherance of the Organization's charitable purposes. As per the agreement, the Organization receives distributions of earnings from the endowment fund at five percent of the asset value as of December 31 of the previous year. Currently all assets of the endowment are funds designated by the Board of Directors. The Foundation has powers of modification or removal of the fund. The transfer of assets is recorded as a beneficial interest in assets held by others with a fair value of \$89,151 as of April 30, 2018 (see Note 7).

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Notes to Financial Statements

April 30, 2018

The Organization classifies as permanently restricted net assets the original value of donor-restricted gifts to the permanent endowment. The original value of gifts donated to the endowment as of April 30, 2018 were board designated and are reported as unrestricted net assets.

From time-to-time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. Since all endowment assets were board designated as of April 30, 2018, there were no such deficiencies.

The balance of the Endowment Fund and all contributions made to it shall remain in the account until the balance has reached a minimum of \$250,000. Once the minimum balance has been reached, the Organization may start taking annual disbursement of the earnings from the fund upon approval of the Board of Directors. All earnings are unrestricted. The principal balance of the fund shall remain intact at all times.

Endowment net asset composition by type of fund as of April 30, 2018:

	<u><b>Unrestricted</b></u>
Board – designated endowment funds	\$ <u><u>89,151</u></u>

Change in endowment net assets for the year ended April 30, 2018:

	<u><b>Unrestricted</b></u>
Endowment net assets, beginning of year	\$ <u><u>82,619</u></u>
Investment return:	
Interest and dividends	1,405
Realized and unrealized gains and losses	5,803
Administrative and management fees	<u>(676)</u>
Total investment return	<u><u>6,532</u></u>
Contribution	<u><u>—</u></u>
Endowment net assets, end of year	\$ <u><u>89,151</u></u>



**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Notes to Financial Statements

April 30, 2018

**(6) Furniture and Equipment**

Furniture and equipment consists of the following at April 30, 2018:

		<u>Estimated useful lives</u>
Computers and equipment	\$ 25,704	<u>5 years</u>
Less accumulated depreciation	<u>(25,704)</u>	
	<u>\$ —</u>	

**(7) Assets Measured at Fair Value on a Recurring Basis**

Assets measured at fair value on a recurring basis were measured using ASC 820 input guidance and valuation techniques as follows:

	<u>Level 3</u>	<u>April 30, 2018 Fair Value</u>
Beneficial interest in assets held by others	\$ <u>89,151</u>	<u>89,151</u>

The following is a reconciliation of the Organization's Level 3 instruments for the year ended April 30, 2018:

		<u>Beneficial interest in assets held by others</u>
Fair value at April 30, 2017	\$ 82,619	
Interest and dividends		1,405
Realized and unrealized gains and losses		5,803
Administrative and management fees		(676)
Contribution		<u>—</u>
Fair value at April 30, 2018	<u>\$ 89,151</u>	

**(8) Temporarily Restricted Revenue**

Temporarily restricted revenue relates to the promise to give – rent as discussed in Note 3 in the amount of \$73,223 and a \$8,000 donation restricted by the donor for the Care Fair in fiscal year 2019.

**THE JUNIOR LEAGUE OF  
ST. PETERSBURG, FLORIDA, INC.**

Notes to Financial Statements

April 30, 2018

**(9) Lease**

The Organization leases office equipment under a non-cancellable operating lease that expires June 30, 2022. Rent expense for this lease for the year ended April 30, 2018 was \$2,995.

The following is a schedule of future minimum lease payments:

<u>Year ending April 30,</u>		
2019	\$	3,456
2020		3,456
2021		3,456
2022		3,456
2023		576
Thereafter		<u>—</u>
Total minimum lease payments	\$	<u><u>14,400</u></u>

**(10) Commitments and Contingencies**

The Organization may be subject to audit examination by funding sources to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. Management believes the Organization is in compliance with the terms of its grant agreements.

**(11) Subsequent Events**

Management has evaluated subsequent events through April 23, 2019, the date which the financial statements were available for issue.

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**Supporting fiscal documentation  
has been removed to protect  
privacy. It is 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	4 items	<b>Amazon</b> , GoGo Squeez Applesauce on the go (48 pouches)	\$95.68
2	8 items	<b>Amazon</b> , 2 - Skippy Peanut Butter In-A Cup (100 pack); 3 - Quaker Chewy Granola bars (58 pack); 3 - Ritz Peanut Butter and Cheese Sandwich Crackers (32 pack)	\$140.23
3	12 items	<b>Amazon</b> , Libby's Vienna Sausages (18 piece box)	\$419.88
4	46 items	<b>Walmart</b> , Assorted food items (see receipt)	\$239.51
5	30 items	<b>Walmart</b> , Assorted food items (see receipt)	\$174.86 (tax excluded)
6	57 items	<b>Walmart (online order)</b> , 7 - Capri Sun (30 pack), 10 - Skinny Pop, 3 - Fruit Snacks (40 count), 9 - Lancenekot Sandwich cookies (40 pack), 17 - Gogo Summer Variety Pack (12 pack), 6 - Slim Jims (46 count), 2 - Ziploc Bags (60 count), 3 - Oats and Honey (49 ct.)	\$617.33 (tax excluded from reimbursement)
7	38 items	<b>Sam's Club</b> , 7 - Granola Bars (98 count), 8 - Applesauce (45 count), 5 - Lancenekot Sandwich cookies (40 pack), 6 - Cheeze-Its (45 pack), 5 - Fruit Snacks (90), and 7 - Kool-Aid Jammers (40 count)	\$347.54 (tax excluded from reimbursement)

8	6 items	<b>Sam's Club</b> , Slim Jims (120 count)	\$116.88
9	5 items	<b>Sam's Club</b> , 1 - Chef Boyardee / 4 - Nutrigrain Bars (see receipt)	\$45.86
10	7 items	<b>Sam's Club</b> , 5 - Slim Jims / 2 - Ziploc Bags	\$128.96
11	29 items	<b>Walmart (online order)</b> , Assorted food items (see receipt)	\$219.08
12	12 items	<b>Walmart (online order)</b> , Capri Sun (30 pouch)	\$74.16 (tax excluded from reimbursement)
13	60 items	<b>Sam's Club</b> , 4 - Fruit snacks (100 pack), 6 - Slim Jims (120 count), 6 - Mini Pretzels (60 count), 15 - Apple Sauce (24 count), 10 - Jiff to go (36 count), 10 - Granola Bars (36 – count), and 9 - Sandwich crackers (40 count)	\$602.65
14	7 items	<b>Walmart (online order)</b> , Ziploc Bags (60 count)	\$39.06
15	30 items	<b>Sam's Club</b> , 26 - Fruit Bowls (16 count) / 4 - Instant Oatmeal (52 pack)	\$241.76
16	32 items	<b>Walmart (online order)</b> , Horizon Organic 1% Low Fat Milk (12 pack)	\$382.08
17	5 items	<b>Amazon</b> , Kellogg's Single Serve Cereal (48 count)	\$87.90
18	1 items	<b>Amazon</b> , Pacific Foods Soy Beverage (24 pack)	\$20.22
19	6 items	<b>Amazon</b> , Storage Bags (78 count)	\$41.40 (tax excluded from reimbursement)
20	1 items	<b>Amazon</b> , Disposable Spoons (400 count)	\$9.99
21	9 items	<b>Walmart (online order)</b> , Capri Sun (30 count)	\$55.62
22	10 items	<b>Sam's Club</b> , 6 - Slim Jims (120 count), 3 - Ziploc Bags (120 count), and 1 - Pringles (48 count)	\$165.80 per receipt (discount given at checkout – only \$158.60 paid/requested)
23	4 items	<b>Amazon</b> , Large Capacity Storage Bins	\$79.96
24	10 items	<b>Walmart</b> , Capri Sun (30 count)	\$61.80
25	20 items	<b>Sam's Club</b> , Slim Jims, Jiff to go, and Assorted Snacks (see receipt)	\$213.60

26	1 items	<b>Amazon</b> , Ziploc Bags (250 count)	\$32.54
27	2 items	<b>Amazon</b> , Gallon Food Storage Bags (90 count)	\$21.98
28	8 items	<b>Amazon</b> , Jif to go Creamy Peanut Butter (48 count)	\$95.76
29	2 items	<b>Amazon</b> , 1 - Freezer Gallon Bags (90 count) and 1 - Ziploc Storage (104 Bags Total)	\$32.81
30	36 items	<b>Sam's Club</b> , 9 – Sandwich Crackers (40 count), 10 – Nutri-Grain Bars (36 count), 6 – Mini Pretzels (60 count), 4 – Fruit Snacks (90 count), 8 – Applesauce (45 count)	\$331.24
31	12 items	<b>Walmart</b> , Capri Sun (30 pack)	\$74.16
32	99 items	<b>Big Lots</b> , Vienna Sausage (1 count)	\$54.45
33	146 items	<b>Winn Dixie</b> , Libby's Chicken/Sausage and Armour Chicken/Sausage (1 count)	\$132.37
34	20 items	<b>Dollar Tree</b> , Vienna Sausage (1 count)	\$11.80
35	See product detail	<b>Patriot Produce</b> , 60 - Mini Pumpkins (60), 60 - Clementines, 4BU - Celery	\$125
36	36 items	<b>Sam's Club</b> , 10 - Animal Crackers (36 count), 8 - Apple Sauce (45 count), 10 – Pretzels (36 count), 8 - Granola Bars (48 count)	\$400.20
37	44 items	<b>Walmart</b> , 9 - Fruit Snacks (40 count), 6 – Ziploc Bags (60 count), 12 - Capri Sun (30 count), 16 - Slim Jims (46 count), 1 - Jif to go (3 pack – 8 cups each)	\$390.28

Total Reimbursement Request: \$ 6,316.50

**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: Junior League of St. Petersburg

Project Name: Kids in the Kitchen: Pack-a-Snack

FROM (date): November 2020 TO (date): December 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> )	\$0	\$0
Equipment ( <i>computers, furniture, etc., less than \$3,000 per item</i> )	\$0	\$0
Supplies ( <i>office materials, program related purchases, program necessities to deliver services, etc.</i> )	\$9,262	\$8,817
Occupancy ( <i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i> )	\$0	\$0
Local Travel ( <i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i> )	\$0	\$0
Training ( <i>staff development, conferences, long distance travel</i> )	\$0	\$0
Design, Printing, Marketing & Postage ( <i>for direct program related services only</i> )	\$0	\$0
Capital ( <i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i> )	\$0	\$0
Purchased Services ( <i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i> )	\$0	\$0
<b>TOTAL</b>	9262	8816.5

Pinellas Community Foundation  
Pinellas CARES Nonprofit Partnership Fund Application  
**BUDGET NARRATIVE FORM**

**BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kxsaQkCg>**

**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: **Junior League of St. Petersburg**

Project Name: **Kids in the Kitchen: Pack-a-Snack Program**

FROM (month/year): **November 2020** TO (month/year): **December 2020**

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

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

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

**NONE**

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

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

**NONE**

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.

**In 2019, Kids in the Kitchen provided services and nutritious food through partnerships with other community organizations, such as Clothes to Kids and the Kind Mouse, but prior to the COVID-19 pandemic JLSP did not have a relationship with the Boys and Girls club to provide ongoing food resources to food insecure children. As a result of COVID-19 impacts, JLSP partnered with the Boys and Girls club to implement Kids in the Kitchen Pack-a-Snack as a league project, which has now provided 7,730 snack packs since the implementation of the program in March 2020.**

**Since March 15<sup>th</sup>, the Junior League of St. Petersburg's Pack-a-Snack Program has successfully provided over 7,730 snack packs towards COVID relief. At just over \$2 per pack, JLSP has a goal of providing an additional 360 snack packs every other week through the end of 2020.**

**360 x \$2.05 = \$736.35 x 4 (2x per month Nov/Dec) = \$2945.40 (see breakdown of specific supplies needed below)**

- **Jif-To-Go Natural Creamy Peanut Butter (36 count) – Sam’s Club @ \$7.98 x 10 = \$79.80**
- **Peanut Butter Crackers (40 count) – Sam’s Club @ \$6.98 x 9 = \$62.82**
- **Snyder’s Mini Pretzels (60 count) – Sam’s Club @ \$12.98 x 6 = \$77.88**
- **Granola Bars (36 count) – Sam’s Club @ \$9.98 x 10 = \$99.80**
- **Apple Sauce (24 pack) – Sam’s Club @ \$9.97 x 15 = \$149.55**
- **Fruit Snacks (100 pack) – Sam’s Club @ \$8.98 x 4 = \$35.92**
- **Capri Sun (30 count) – Walmart @ \$6.48 x 12 = \$77.76**
- **Slim Jimsx2 (120 count) – Sam’s Club @ \$19.48 x 6 = \$116.88**
- **Gallon Ziplocs (120 count) – Sam’s Club @ \$11.98 x 3 = \$35.94**

**The Junior League of St. Petersburg Pack-a-Snack Program anticipates receiving approximately \$445 in in-kind donations, and is seeking \$2,500 in support of continuing the program through the end of the year.**

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

**NONE**

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

**NONE**

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

**NONE**

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

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

**NONE**

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

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



**NONE**

Boys and Girls Clubs of Pinellas (see list of partner locations below):

Tarpon Springs Club (TS)

111 W. Lime St.

Tarpon Springs, FL 34689

Phone: 727-937-6837

Royal Theater Club (RT)

1011 22nd St. S

St. Petersburg, FL 33712

Phone: 727-327-6556

Pinellas Park Club (PP)

7790 61st St. N

Pinellas Park, FL 33781

Phone: 727-547-5437

Northside Club (NS)

1035 Burlington Ave N

St. Petersburg, FL 33705

Phone: 727-329-8732

Wood Valley Club (WV)

2816 Park Trail Lane

Clearwater, FL 33759

Phone: 727-216-6190

Ridgecrest Club (RC)

12301 134th Avenue N

Largo, FL 33774

Phone: 727-584-5429