

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

METROPOLITAN MINISTRIES, INC.

THIS GRANT AGREEMENT (hereinafter “**Agreement**”), effective upon the last date executed below, by and between **PINELLAS COMMUNITY FOUNDATION**, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, (hereinafter, “**AGENCY**”) and **METROPOLITAN MINISTRIES, INC.**, whose address is 2002 N. Florida Ave., Tampa, FL 33602 (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: **Metropolitan Ministries, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Tim Marks, CEO**

Address: **2002 N. Florida Ave., Tampa, FL 33602**

Phone Number: **813-209-1000**

Grantee's Data Universal Numbering System (DUNS) number: **158890319**

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: **\$265,647.97** (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 **Two Hundred and Sixty-Five Thousand, Six Hundred and Forty-Seven Dollars and 97/100 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 up to One Hundred and Thirty-Six Thousand, Six Hundred and Forty-Seven Dollars and 97/100 cents (\$136,647.97) for a one-time reimbursement of expenses incurred prior to the grant performance period, which 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 Two Hundred and Sixty-Five Thousand, Six Hundred and Forty-Seven Dollars and 97/100 cents (\$265,647.97) 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

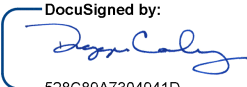
GRANTEE designates the following person(s) as the liaison for the **GRANTEE:**

Tim Marks, CEO
Metropolitan Ministries, Inc.
2002 N. Florida Ave.
Tampa, FL 33602
813-209-1000

SIGNATURE PAGE FOLLOWS

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

Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley
CEO

Date: 12/23/2020

GRANTEE: Metropolitan Ministries, Inc.

By: 
138F0D7B0540421...
Tim Marks, CEO
tim.marks@metromin.org

Date: 12/24/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)

Appendix 1 - CARES Act Guidance and Requirements

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

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

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

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

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

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

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

Necessary expenditures incurred due to the public health emergency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonexclusive examples of eligible expenditures

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

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

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

Nonexclusive examples of ineligible expenditures³

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

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

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

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

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

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

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

Eligible Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

May recipients use Fund payments to provide loans?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

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

What records must be kept by governments receiving payment?

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

May recipients deposit Fund payments into interest bearing accounts?

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

May governments retain assets purchased with payments from the Fund?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

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

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention
Requirements

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

Reporting Requirements and Timelines

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

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

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

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

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

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

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

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

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

Quarterly Reporting

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

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

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

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

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

Reporting timeline

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

Record Retention Requirements

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

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

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

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

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

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

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

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

Thank you and we appreciate your assistance.

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

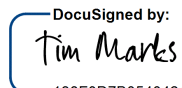
Appendix 2 - Attestation

ATTESTATION

I, Tim Marks, am the Title: President of Name of Organization: Metropolitan Ministries, and I certify that:

1. I have the authority on behalf of Metropolitan Ministries (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. Metropolitan Ministries (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. Metropolitan Ministries (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: Tim Marks (Printed Name)

Signature:  138F0D7B0540421...

Title: President

Date: 12/24/2020

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)

COVID-19 Pinellas Relief

Pinellas CARES Nonprofit Partnership Fund

Metropolitan Ministries

Mrs. Betty Katsamakis
2002 N Florida Ave
Tampa, FL 33602-2204

christine.long@metromin.org
O: 813-209-1000
M: 813-468-1596

Mrs. Betty Katsamakis

2002 N FLORIDA AVE
TAMPA, FL 33602-2204

betty.katsamakis@metromin.org
O: 813-209-1030
M: 813-468-1596

Application Form

Introduction

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
- Eviction Mitigation through Legal Aid

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*

COVID-19 Pinellas Relief

EIN*

59-1477007

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.

158890319

Mission Statement*

Metropolitan Ministries' mission is to care for the homeless and those at risk of becoming homeless in our community through services that alleviate suffering, promote dignity, and instill self-sufficiency...as an expression of the ongoing ministry of Jesus Christ. Metropolitan Ministries does not proselytize and serves all who are in need.

Total Operating Expenditure*

What are your total annual operating expenses?

\$32,254,976.00

Amount Requested*

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

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

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

\$265,647.97

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.

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

MM serves families and individuals who are poor, homeless, or at-risk of becoming homeless. The majority of people served are either extremely low income (below 30% of Area Median Income) or very low income (below 50% of Area Median Income). Crises increase the likelihood that poor people will become homeless, and many families became food-insecure and at-risk of homelessness with the onset of the pandemic and widespread job loss. MM's COVID-19 response includes emergency food boxes to food-insecure individuals and families and financial assistance to those whose income was affected by the pandemic. In the initial stages of our response, we also delivered food boxes to home-bound individuals who were unable to shop for themselves due to social distancing and their increased vulnerability. To ensure services reflect the needs, cultures, and interests of those served, MM hosts monthly meetings with our Family Advisory Council, which informs our Family Support Center's outreach services.

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.**

In response to COVID-19, Metropolitan Ministries launched our Essential Services emergency response plan on March 17th, 2020. MM will continue providing services to those affected throughout the pandemic and in its aftermath.

Service Area*

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

Mid-County (locations such as Clearwater, Largo, Safety Harbor)
South County (locations such as St. Petersburg, Lealman, Kenneth City)

Impact on Organization*

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

COVID-19 has had an overwhelming impact on the operation of Metropolitan Ministries and our services to those in need in the Tampa Bay area. Within the first month of providing Essential Services to those affected by COVID-19, MM increased volume of food boxes distributed by 7 times in order to meet the growing need. Requests for financial assistance to pay for rent and utility assistance also increased dramatically. Across Tampa Bay, MM went from distributing \$156,000 in direct financial assistance in 2019 to \$1.955 million since March 2020 to present. Although MM is Mainly based in Hillsborough and Pasco Counties, in order to address the growing need in Tampa Bay, Metropolitan Ministries reached out to existing Pinellas County partners to assist Pinellas residents with growing food insecurity. Before March 2020, Metropolitan Ministries did not provide food boxes to partner sites or provide financial assistance (rent or utility payments) to Pinellas County residents. Since March 2020, MM has provided 1,980 food boxes and provided \$88,047 of assistance to 77 households. An additional 3835 households were served with food in Pinellas for the Thanksgiving holiday, a 75% increase over 2019. Each food box provides a family with 3-5 days of food or 36 meals.

Additionally, COVID has impacted MM's overall infrastructure and core operations, including accounting, operations, and volunteer engagement. Programs have shifted to accommodate the need for social distancing, increasing staffing in some areas.

Fiscal Accountability

Federal Fund Disclosure*

If your organization is awarded this grant, you may be considered a subrecipient of federal funding. THEREFORE, if you are deemed a subrecipient and your organization reaches a threshold of having spent more than \$750,000 in federal funding this fiscal year (this INCLUDES other federally funded programs), it will be subject to requirements of the Federal Single Audit Act. This will require your organization to comply with Federal Compliance Requirements and may necessitate additional expenses for your organization and you should prepare for this.

It is advisable that you contact a certified public accountant (CPA) or other professional for guidance.

Yes, my organization understands and assumes all liabilities/costs in regards to federal funding.

Audited Financial Statements*

Does your organization routinely contract to have an audit conducted of its financial statements?

Yes

Most Recently Filed IRS Form 990*

Please upload a copy of the organization's most recently filed IRS Form 990. **This is absolutely required.**

Metropolitan Ministries Inc. 2018 Form 990 PDC.pdf

Board-Approved Budget*

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

Summarized Budget - FY2021.pdf

Audited Financial Statements

Most Recent Audited Financial Statements*

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

Metropolitan Ministries Inc. and Affiliates - Financial Statement 2020.pdf

Management Letter*

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

If there is no management letter, please explain why.

Please find management letter included in audited financials file uploaded in previous question.

Expansion or Sustaining of Exact Programming Funded by Another Source

Existing Contract

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

N/A

Reimbursement of COVID-19 Related Expenses

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.

\$136,647.97

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.

MetMin-CARES-Reimbursement-of-Past-Expenses-and-Backup.pdf
 Uploaded documentation includes the following:

For the food funding category, please find in pages 6-24 receipts for food purchases made to fill food boxes between May-December 2020 (summary line items 1-6).

For the eviction mitigation funding category, please find in pages 25-148 the checks paid to landlords/mortgage companies for emergency rent and utilities assistance on behalf of clients directly affected financially by COVID-19 (summary line items 7-83).

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

Food: 6,930

Eviction mitigation: 269

Funding and Usage

Client Service Delivery*

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

Metropolitan Ministries (MM) requests funding to provide emergency food and financial assistance to individuals and families at risk of homelessness in Pinellas County in the aftermath of COVID-19. Emergency food boxes called Boxes of Hope are packed in MM's warehouse and are distributed by community partners in Pinellas County. Distribution sites are located in the following zip codes: 34677, 33755, 33714, 34695. Each Box of Hope contains enough food for 3-4 days depending on household size. Clients seeking financial assistance can apply online at www.metromin.org. Clients seeking rent assistance must provide documentation of their place of residence and evidence from an employer that they have experienced job loss or reduced hours due to COVID-19. Clients seeking utilities assistance must provide the same employment documentation and a past due notice of their utility bill. If the request is approved, payments are made

directly to the client's landlord or utilities provider. Spanish-speaking Client Services Coordinators are also available to assist clients who speak Spanish. MM will continue to provide emergency assistance to those affected for the duration and aftermath of this crisis. In the face of this pandemic, Metropolitan Ministries remains committed to alleviating suffering and promoting dignity for the most vulnerable members of our community.

Communication/Outreach and Community Engagement Efforts*

In what ways is your organization marketing and communicating its available programming to the community it serves? How will you ensure that your target population is aware of your services and utilizes them?

Metropolitan Ministries' COVID-19 assistance programs are listed on our website, www.metromin.org, under the "Get Help" tab. Availability of services and any changes to operating days/hours are communicated through our social media platforms. Updates and general marketing of available services are also communicated through local news media. In addition, community partners who distribute food boxes and serve hot meals communicate with their local communities to get the word out that they have emergency food for individuals and families in need.

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.

Hurricane Plan.pdf

Evidence of Insurance Coverage*

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

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

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

Certificate of Insurance.pdf

Insurance Requirement*

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

Here is the information for your carrier:

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

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

Yes, I understand this requirement.

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

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.

MetMin-CARES-Partnership-Fund-Budget-Summary-Grant.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 (002).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.

LPO List.pdf

Role in Programming*

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

Metropolitan Ministries partners with the listed LPOs to distribute food boxes to food-insecure families in Pinellas County. Partners pick up pre-packaged food boxes from Metropolitan Ministries' warehouse and distributes them from their organization site. Partnering with these organizations allows Metropolitan Ministries to extend our reach into food-insecure neighborhoods and increases access to food as individuals do not have to travel as far to receive it.

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.

21980

September 2020 Projections - Food*

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

0

October 2020 Projections - Food*

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

0

November 2020 Projections - Food*

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

0

December Projections - Food*

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

15050

Eviction Mitigation through Legal Aid

This grant will require weekly reporting on the following measures:

- **Percentage of target met** of the projected **monthly number of households** receiving eviction mitigation services from legal aid
- **Number and percentage of eviction actions that were resolved** to allow residents to remain in their homes

Affirmation of Reporting*

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

Yes

Number of Clients Served During Grant Period - Eviction Mitigation*

This grant period ends on December 30, 2020. Please estimate the number of clients that will be served for **eviction mitigation through legal aid** by the end of the grant period.

269

September Projections - Eviction Mitigation*

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **September 2020**.

0

September Projections - Percentage of Eviction Actions Resolved*

Please estimate the percentage of evictions actions resolved by this funding in **September 2020**.

0

October Projections - Individuals Served - Eviction Mitigation*

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **October 2020**.

0

October Projections - Percentage of Eviction Actions Resolved

Please estimate the percentage of evictions actions resolved by this funding in **October 2020**.

0

November Projections - Eviction Mitigation*

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **November 2020**.

0

November Projections - Percentage of Eviction Actions Resolved*

Please estimate the percentage of evictions actions resolved by this funding in **November 2020**.

0

December Projections - Eviction Mitigation*

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **December 2020**.

0

December - Percentage of Eviction Actions Resolved*

Please estimate the percentage of evictions actions resolved by this funding in **December 2020**.

0

Funder Involvement

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

- Regions Bank
- United Way Suncoast
- Wells-Fargo

Other Funding Sources

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

In response to COVID-19, Metropolitan Ministries has received funding from corporate and family foundations. Metropolitan Ministries' top five funders for COVID-19 relief include the Vinik Family Foundation, USAA, Raymond James Financial, the DeBartolo Family Foundation, and the Yerrid Family Foundation.

Corrective Action*

Is your organization currently under a corrective action agreement with any funder (including but not limited to those listed above)? If yes, please explain in detail, including the status of the corrective action. If no, state **No**.

No.

Confirmation

Signature and Affirmation*

By submitting this application, I hereby swear that executive leadership is aware of this request for funding, and if this funding is approved, my organization will be able to use these funds in the manner described in the application.

Please type your name as an electronic signature and the date on which you are submitting this application.

Betty Katsamakis, Director, Grants & Contracts - 12/04/2020

File Attachment Summary

Applicant File Uploads

- Metropolitan Ministries Inc. 2018 Form 990 PDC.pdf
- Summarized Budget - FY2021.pdf
- Metropolitan Ministries Inc. and Affiliates - Financial Statement 2020.pdf
- MetMin-CARES-Reimbursement-of-Past-Expenses-and-Backup.pdf
- Hurricane Plan.pdf
- Certificate of Insurance.pdf
- MetMin-CARES-Partnership-Fund-Budget-Summary-Grant.pdf
- CARES-Partnership-Fund-Budget-Narrative-Grant (002).pdf
- LPO List.pdf

** PUBLIC DISCLOSURE COPY **

Form **990**

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

OMB No. 1545-0047

2018

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization METROPOLITAN MINISTRIES, INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2002 NORTH FLORIDA AVENUE City or town, state or province, country, and ZIP or foreign postal code TAMPA, FL 33602	D Employer identification number 59-1477007 E Telephone number 813-209-1000
F Name and address of principal officer: AMY KERN SAME AS C ABOVE		G Gross receipts \$ 27,839,184. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.METROMIN.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1975 M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CARE FOR THE HOMELESS AND THOSE AT RISK OF BECOMING HOMELESS. 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 30 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 30 5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 397 6 Total number of volunteers (estimate if necessary) 6 28078 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, line 38 7b 0.																									
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="right">Prior Year</th> <th align="right">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td align="right">22,801,032.</td> <td align="right">24,015,630.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td align="right">639,114.</td> <td align="right">1,095,014.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td align="right">8,009.</td> <td align="right">9,662.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td align="right">1,701,074.</td> <td align="right">1,506,877.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td align="right">25,149,229.</td> <td align="right">26,627,183.</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	22,801,032.	24,015,630.	9 Program service revenue (Part VIII, line 2g)	639,114.	1,095,014.	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,009.	9,662.	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,701,074.	1,506,877.	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,149,229.	26,627,183.							
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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 AMY KERN, CHIEF FINANCIAL OFFICER Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name SAM A. LAZZARA	Preparer's signature Date
	Firm's name ▶ RIVERO, GORDIMER & COMPANY, P.A. Firm's address ▶ P. O. BOX 172359 TAMPA, FL 33672	Check if self-employed <input type="checkbox"/> PTIN P01342929 Firm's EIN ▶ 59-3040705 Phone no. (813) 875-7774

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 [X]

1 Briefly describe the organization's mission: TO CARE FOR THE HOMELESS AND THOSE AT RISK OF BECOMING HOMELESS IN OUR COMMUNITY, THROUGH SERVICES THAT ALLEVIATE SUFFERING, PROMOTE DIGNITY, AND INSTILL SELF-SUFFICIENCY AS AN EXPRESSION OF THE ONGOING MINISTRY OF JESUS CHRIST.

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

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

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

4a (Code:) (Expenses \$ 7,715,968. including grants of \$) (Revenue \$) OUTREACH AND PREVENTION SERVICES: THE FOCUS OF THIS PROGRAM IS REACHING OUT TO HUNGRY PEOPLE AND PREVENTING HOMELESSNESS. THE MINISTRIES REACHES OUT TO HUNGRY PEOPLE BY PROVIDING PREPARED MEALS TO PARTNER ORGANIZATIONS, LOCATED THROUGHOUT THE TAMPA BAY AREA, WHERE ANYONE WHO IS HUNGRY CAN BE FED. SINCE OCTOBER 2014 THE MINISTRIES HAS ALSO PREPARED AND SERVED HOT MEALS TO HUNGRY HOMELESS AT ITS NEWLY-CONSTRUCTED KITCHEN AT ITS PASCO COUNTY CAMPUS IN HOLIDAY, FLORIDA.

CONTINUED ON SCHEDULE O.

4b (Code:) (Expenses \$ 11,588,364. including grants of \$) (Revenue \$ 2,290,452.) RESIDENTIAL AND OFFSITE PROGRAMS: UPLIFT HALL, HOPE HALL AND OFFSITE APARTMENTS AND PROGRAMS ARE AIMED AT DEALING WITH THE ISSUES OF POVERTY AND HOMELESSNESS BY FOCUSING ON THE NEEDS OF EACH INDIVIDUAL SITUATION, AS FOLLOWS: - MIRACLEPLACE RESIDENCE SERVICES 100 FAMILY LIVING UNITS IN TAMPA AND AN ADDITIONAL 24 FAMILY LIVING UNITS IN PASCO AT OUR HOLIDAY, FLORIDA LOCATION OFFER HOMELESS FAMILIES A SAFE PLACE TO LIVE WHILE FINDING THEIR WAY TO SELF-SUFFICIENCY. THESE ON-SITE RESIDENCES ARE SUPPLEMENTED BY OFFSITE APARTMENTS SCATTERED THROUGHOUT LOCAL COMMUNITIES IN HILLSBOROUGH COUNTY. CONTINUED ON SCHEDULE O.

4c (Code:) (Expenses \$ 4,064,750. including grants of \$) (Revenue \$ 17,494.) CHILDHOOD AND ADULT EDUCATION: -CHILDHOOD EDUCATION THE MINISTRIES OFFERS ITS ACCREDITED PROMISELAND EARLY CHILDHOOD EDUCATION PROGRAM AND ADDITIONAL HEAD START PROGRAM SERVICES IN PARTNERSHIP WITH HILLSBOROUGH COUNTY. THE COMBINED PROGRAMS SERVED OVER 308 CHILDREN AGES 0 - 5 WITH HIGH QUALITY CHILDCARE SERVICES FOR THE YEAR ENDED JUNE 30, 2019. - A NEW LARGER PARTNERSHIP SCHOOL BUILDING WAS OPENED AUGUST 2015, WITH CAPACITY TO SERVE 150 STUDENTS. THE HILLSBOROUGH COUNTY SCHOOL DISTRICT OPERATES THE KINDERGARTEN TO GRADE 5 PARTNERSHIP SCHOOL FOR THE MINISTRIES' CURRENT AND FORMER RESIDENT CHILDREN. THE SCHOOL DISTRICT PROVIDES CURRICULUM AND PAYS FOR ALL SCHOOL ADMINISTRATIVE AND TEACHING STAFF, EQUIPMENT AND SUPPLIES. CONTINUED ON SCHEDULE O.

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

4e Total program service expenses 23,369,082.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 397		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	N/A	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
	N/A		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
	N/A		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
	N/A		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	N/A	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	N/A	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
	N/A	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	N/A	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	N/A	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?		
	N/A	13a	
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	N/A	13b	
c	Enter the amount of reserves on hand		
	N/A	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
	If "Yes," see instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
	If "Yes," complete Form 4720, Schedule O.		

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 30		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 30		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
AMY KERN - 813-209-1000
2002 N. FLORIDA AVENUE, TAMPA, FL 33602

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) THOMAS CORNETT CHAIR	2.00 6.00	X		X				0.	0.	0.
(2) CHRIS CHRISTENBERRY SECRETARY	2.00 6.00	X		X				0.	0.	0.
(3) PRESTON FARRIOR MM FOUNDATION LIAISON	2.00 1.00	X						0.	0.	0.
(4) BRYCE R. KENNY VC ADVANCEMENT	2.00 6.00	X						0.	0.	0.
(5) ANDY MAY VC FACILITIES	2.00 6.00	X						0.	0.	0.
(6) JEFF MARPLE VC SOCIAL ENTERPRISE	2.00 6.00	X						0.	0.	0.
(7) ANDREW PITTMAN VC FINANCE & AUDIT	2.00 6.00	X						0.	0.	0.
(8) CARLOS BALDOR VC PROGRAMS	2.00 6.00	X						0.	0.	0.
(9) PATRICIA HANCOCK PAST CHAIR	1.00 1.00	X						0.	0.	0.
(10) RICK ALVAREZ DIRECTOR	1.00 1.00	X						0.	0.	0.
(11) ROBERT D. BASHAM DIRECTOR	1.00 1.00	X						0.	0.	0.
(12) CHAS BRUCK DIRECTOR	1.00 1.00	X						0.	0.	0.
(13) DAVID BESHEARS DIRECTOR	1.00 1.00	X						0.	0.	0.
(14) KAREN BUESING DIRECTOR	1.00 1.00	X						0.	0.	0.
(15) REVEREND EVAN BURROWS DIRECTOR	1.00 1.00	X						0.	0.	0.
(16) ANDREA CHENEY DIRECTOR	1.00 1.00	X						0.	0.	0.
(17) CHAD CHRONISTER DIRECTOR	1.00 1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GERARD COUGHLIN DIRECTOR	1.00	X					0.	0.	0.	
(19) FRANK FERRERI DIRECTOR	1.00	X					0.	0.	0.	
(20) SCOTT FINK DIRECTOR	1.00	X					0.	0.	0.	
(21) JOSH HELMS DIRECTOR	1.00	X					0.	0.	0.	
(22) ROSE HESTER DIRECTOR	1.00	X					0.	0.	0.	
(23) KURT HULL DIRECTOR	1.00	X					0.	0.	0.	
(24) LINDA MILLS DIRECTOR	1.00	X					0.	0.	0.	
(25) DAVID REDMOND DIRECTOR	1.00	X					0.	0.	0.	
(26) JEROME RYANS DIRECTOR	1.00	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							389,838.	0.	32,487.	
d Total (add lines 1b and 1c)							389,838.	0.	32,487.	

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 **2**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NU VISTA FOODS GROUP 8329 NORTH ARMENIA AVE, TAMPA, FL 33604	FOOD DISTRIBUTION	1,279,367.
FLORIDA BLUE PO BOX 660299, DALLAS, TX 75266-0299	MEDICAL INSURANCE/EE BENEFITS	1,262,618.
MASTERWORKS, INC., 19462 POWDER HILL PLACE NE, POULSBO, WA 98370	MARKETING	913,210.
MILLIE A. REDMOND 2514 PROSPECT RD, TAMPA, FL 33629	PRINCIPAL PAYOFF AND INTEREST PAYMENT ON	673,144.
BANK OF AMERICA - COMMERCIAL CARD PO BOX 15731, WILMINGTON, DE 19886-5731	PURCHASING CARD	523,922.

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 **26**

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(27) MARTIN SILBIGER DIRECTOR	1.00 1.00	X						0.	0.	0.
(28) BRUCE TIGERT DIRECTOR	1.00	X						0.	0.	0.
(29) WILL WEATHERFORD DIRECTOR	1.00	X						0.	0.	0.
(30) TIM MARKS PRESIDENT AND CEO	50.00 4.00			X				181,421.	0.	13,513.
(31) CHRISTINE LONG CHEIF PROGRAMS OFFICER	50.00 4.00			X				109,452.	0.	10,050.
(32) AMY KERN CHEIF FINANCIAL OFFICER	50.00 4.00			X				98,965.	0.	8,924.
Total to Part VII, Section A, line 1c								389,838.		32,487.

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Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	934,583.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,242,244.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	18,838,803.				
	g Noncash contributions included in lines 1a-1f: \$		5,547,121.				
	h Total. Add lines 1a-1f		24,015,630.				
	Program Service Revenue	2 a SHELTER FOOD SERVICES	Business Code 624210	435,427.	435,427.		
b READINESS VOUCHERS		624200	370,214.	370,214.			
c LOW-INCOME HOUSING RENTAL		624200	169,165.	169,165.			
d NMTC LEASED EMPLOYEE FEE		624200	102,714.	102,714.			
e CHILD CARE FEES		624410	17,494.	17,494.			
f All other program service revenue							
g Total. Add lines 2a-2f			1,095,014.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		9,662.			9,662.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses					
		c Rental income or (loss)					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 934,583. of contributions reported on line 1c). See Part IV, line 18	a	0.				
		b Less: direct expenses	b	271,045.			
c Net income or (loss) from fundraising events			-271,045.			-271,045.	
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	2,458,964.					
	b Less: cost of goods sold	b	940,956.				
	c Net income or (loss) from sales of inventory		1,518,008.	1,518,008.			
Miscellaneous Revenue		Business Code					
11 a MISCELLANEOUS INCOME	900099	167,414.			167,414.		
b OTHER INCOME	900099	92,500.			92,500.		
c							
d All other revenue							
e Total. Add lines 11a-11d		259,914.					
12 Total revenue. See instructions		26,627,183.	2,613,022.	0.	-1,469.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	389,387.	198,587.	190,800.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,393,428.	8,337,795.	792,554.	263,079.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	160,067.	141,448.	13,308.	5,311.
9 Other employee benefits	1,167,971.	1,032,113.	97,105.	38,753.
10 Payroll taxes	747,963.	660,960.	62,186.	24,817.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	1,541,382.	1,290,887.	246,694.	3,801.
12 Advertising and promotion	497,984.	144,726.	119,234.	234,024.
13 Office expenses	733,484.	684,741.	47,205.	1,538.
14 Information technology				
15 Royalties				
16 Occupancy	2,129,202.	2,070,335.	57,107.	1,760.
17 Travel	160,845.	154,340.	3,791.	2,714.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	3,654.	3,539.	115.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	698,823.	663,882.	34,941.	
23 Insurance	235,065.	223,312.	11,753.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a IN-KIND GOODS	5,547,121.	5,547,121.		
b PROGRAM/DONOR DEVELOPME	1,753,875.	171,896.	133,803.	1,448,176.
c FOOD PROGRAMS	1,105,966.	1,105,897.	69.	
d PROGRAM ACTIVITIES AND	936,402.	910,116.	18,386.	7,900.
e All other expenses	45,063.	27,387.	14,607.	3,069.
25 Total functional expenses. Add lines 1 through 24e	27,247,682.	23,369,082.	1,843,658.	2,034,942.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing	2,527,383.	1	2,175,987.	
	2 Savings and temporary cash investments		2	223,350.	
	3 Pledges and grants receivable, net	1,399,742.	3	922,859.	
	4 Accounts receivable, net	160,965.	4	182,524.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	352,996.	9	352,846.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 13,345,446.			
	b Less: accumulated depreciation	10b 8,675,839.	5,069,685.	10c	4,669,607.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11	511,485.	12	511,226.	
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets	2,275.	14	2,275.	
	15 Other assets. See Part IV, line 11	10,501,563.	15	10,031,294.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	20,526,094.	16	19,071,968.		
Liabilities	17 Accounts payable and accrued expenses	1,109,024.	17	1,383,653.	
	18 Grants payable		18		
	19 Deferred revenue	539,463.	19	295,491.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	2,793,327.	23	2,380,327.	
	24 Unsecured notes and loans payable to unrelated third parties	463,000.	24	0.	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	4,904,814.	26	4,059,471.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	14,195,485.	27	13,862,513.	
	28 Temporarily restricted net assets	1,116,795.	28	1,149,984.	
	29 Permanently restricted net assets	309,000.	29	0.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	15,621,280.	33	15,012,497.		
34 Total liabilities and net assets/fund balances	20,526,094.	34	19,071,968.		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	26,627,183.
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,247,682.
3	Revenue less expenses. Subtract line 2 from line 1	3	-620,499.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	15,621,280.
5	Net unrealized gains (losses) on investments	5	11,716.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	15,012,497.

Part XII Financial Statements and Reporting

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

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

Form 990 (2018)

Public Disclosure Copy

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	22991224.	21252598.	21117196.	22801032.	24015630.	112177680
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	22991224.	21252598.	21117196.	22801032.	24015630.	112177680
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						112177680

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	22991224.	21252598.	21117196.	22801032.	24015630.	112177680
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...	16,130.	25,129.	9,775.	8,009.	9,662.	68,705.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	72,152.	98,061.	125,834.	161,895.	167,414.	625,356.
11 Total support. Add lines 7 through 10						112871741
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.39 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.28 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).		
1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
2a			
2b			
3a			
3b			

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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).		

Schedule A (Form 990 or 990-EZ) 2018

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

2014 AMOUNT: \$ 72,152.

2015 AMOUNT: \$ 98,061.

2016 AMOUNT: \$ 125,834.

2017 AMOUNT: \$ 161,895.

2018 AMOUNT: \$ 167,414.

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Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

METROPOLITAN MINISTRIES, INC

Employer identification number

59-1477007

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
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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	 <hr/> <hr/> <hr/>	\$ <u>1,634,405.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ <u>1,200,060.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ <u>1,063,327.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
 <hr/> <hr/> <hr/>	 <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
 <hr/> <hr/> <hr/>	 <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
 <hr/> <hr/> <hr/>	 <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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Name of organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
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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
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Public Disclosure Copy

Name of organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
---	---

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

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

Public Disclosure Copy

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization METROPOLITAN MINISTRIES, INC **Employer identification number** 59-1477007

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.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	491,309.	458,486.	405,742.	415,403.	420,555.
b Contributions	3,000.	3,000.	3,000.	3,000.	3,500.
c Net investment earnings, gains, and losses	21,378.	33,763.	52,800.	-9,951.	-6,391.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	4,461.	3,940.	3,056.	2,710.	2,261.
g End of year balance	511,226.	491,309.	458,486.	405,742.	415,403.

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 60.44 %
- c Temporarily restricted endowment 39.56 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,327,767.		1,327,767.
b Buildings		7,164,837.	5,093,422.	2,071,415.
c Leasehold improvements		16,478.	16,478.	0.
d Equipment		458,332.	253,272.	205,060.
e Other		4,378,032.	3,312,667.	1,065,365.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,669,607.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) SECURITY DEPOSITS	18,254.
(2) DUE FROM METROPOLITAN MINISTRIES FOUNDATION, INC.	70,104.
(3) DUE FROM MIRACLEPLACE FOUNDATION, INC	9,800,240.
(4) DUE FROM MIRACLEPLACE PASCO TAMPA INITIATIVE, INC.	1,288,573.
(5) DUE TO MIRACLEPLACE, INC.	-1,145,877.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	10,031,294.

Part X Other Liabilities.

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART V, LINE 4:

TO PROVIDE FOR FUTURE GROWTH IN PROGRAM SERVICES AND OPERATIONS OF
 METROPOLITAN MINISTRIES, INC.

PART X, LINE 2:

METROPOLITAN MINISTRIES, INC. HAVE BEEN GRANTED EXEMPTIONS FROM FEDERAL
 INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM
 FLORIDA INCOME TAX UNDER CHAPTER 220 OF THE FLORIDA STATUTES. ACCORDINGLY,
 NO PROVISION FOR INCOME TAXES HAS BEEN INCLUDED IN CONSOLIDATED FINANCIAL
 STATEMENTS. MANAGEMENT IS NOT AWARE OF ANY ACTIVITIES THAT WOULD
 JEOPARDIZE THE TAX-EXEMPT STATUS OF THE MINISTRIES.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		BRIDGE BUILDERS (event type)	TAMPA BAY FOOD FIGHT (event type)	NONE (total number)	
Revenue	1	Gross receipts	696,279.	238,304.	934,583.
	2	Less: Contributions	696,279.	238,304.	934,583.
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	26,040.	7,850.	33,890.
	7	Food and beverages	14,228.	2,655.	16,883.
	8	Entertainment	37,202.	62,067.	99,269.
	9	Other direct expenses	42,678.	78,324.	121,002.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			271,044.
	11	Net income summary. Subtract line 10 from line 3, column (d)			-271,044.

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2018

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

METROPOLITAN MINISTRIES, INC

Employer identification number

59-1477007

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2018

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) TIM MARKS PRESIDENT AND CEO	(i)	181,421.	0.	0.	8,077.	5,436.	194,934.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Public Disclosure Copy

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 3:

CEO COMPENSATION IS SET BY THE GOVERNANCE COMMITTEE OF THE BOARD OF DIRECTORS. THE CEO BASE COMPENSATION WAS INCREASED EFFECTIVE JULY 1, 2017. MOVING FORWARD THE BASE COMPENSATION WILL REMAIN UNCHANGED AND THE BOARD APPROVED 3% ESCALATION IN COMPENSATION HAS BEEN DESIGNATED AS A NON-CASH DONATION BACK TO THE ORGANIZATION BY THE EXPRESS ELECTION OF TIM MARKS.

Public Disclosure Copy

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization: **METROPOLITAN MINISTRIES, INC** Employer identification number: **59-1477007**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		1,844,886.	RESEARCH ON FMV
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X	4,191	1,938,463.	RESEARCH ON FMV
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (TOYS)	X	1,964	1,285,682.	RESEARCH ON FMV
26	Other ▶ (SCHOOL SUPPLI)	X	459	438,010.	RESEARCH ON FMV
27	Other ▶ (GIFT CARDS)	X	221	50,922.	RESEARCH ON FMV
28	Other ▶ ()				

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

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

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

Schedule M (Form 990) 2018

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

SCHEDULE M, LINE 32B:

SUNSHINE THRIFT SOLICITS NON-CASH DONATIONS ON BEHALF OF METROPOLITAN MINISTRIES, INC. WHICH ARE PROCESSED, SOLD AND THE PROCEEDS OF WHICH ARE REMITTED TO METROPOLITAN MINISTRIES, INC. SUNSHINE THRIFT STORE ALSO PURCHASES ITEMS DONATED AT THE ON SITE THRIFT STORE THAT ARE NOT SALABLE AT THAT LOCATION.

Public Disclosure Copy

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

METROPOLITAN MINISTRIES, INC

Employer identification number

59-1477007

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

METROPOLITAN MINISTRIES (REGISTERED TRADEMARK OF METROPOLITAN
MINISTRIES, INC.) PROVIDES ANSWERS FOR POOR AND HOMELESS FAMILIES,
FAITHFULLY. THIS HAS BEEN THE CORNERSTONE OF THE MINISTRIES' APPROACH
SINCE ITS FOUNDING. OVER THE PAST 46 YEARS, AS THE NUMBER OF HOMELESS
FAMILIES AND HUNGRY PEOPLE HAS INCREASED, THE MINISTRIES HAS REMAINED
COMMITTED TO REACHING OUT AND PROVIDING SERVICES THAT HELP PREVENT
HOMELESSNESS, EASE HUNGER AND OFFERING HOMELESS PEOPLE LIFE-CHANGING
SOLUTIONS LEADING TO SELF-SUFFICIENCY.

COMMUNITY ENGAGEMENT INCLUDED THE SUPPORT OF OVER 28,000 VOLUNTEERS WHO
DONATED 211,983 HOURS TO HELP US LOWER STAFF AND ADMINISTRATIVE COSTS.
MANY COMMUNITY PARTNERS HAVE COME TOGETHER TO HELP US CARE FOR MORE
FAMILIES THAN EVER BEFORE. THE NUMBER OF FAMILIES WE WERE ABLE TO HOUSE
AND CASE MANAGE BOTH ON AND OFF OUR CAMPUS GREW WITH THIS COLLABORATIVE
SUPPORT.

TOTAL EXPENSES ASSOCIATED WITH THE MINISTRIES' PROGRAM SERVICES WERE
\$24,529,695 PER OUR AUDITED ANNUAL REPORT, WHICH REPRESENTS 86.6% OF
TOTAL EXPENSES. THIS INCLUDES \$5,547,121 OF IN-KIND FOOD AND MATERIAL
DONATIONS OVER AND ABOVE THE FINANCIAL DONATIONS TO HELP US MEET THE
NEEDS THROUGHOUT THE TAMPA BAY REGION. IN ADDITION THE MINISTRIES
RECEIVED \$1,219,655 OF INKIND SERVICES AND SIGNIFICANT CONTRIBUTIONS OF
VOLUNTEER TIME VALUED AT APPROXIMATELY \$5,096,071, WHICH ARE NOT
RECOGNIZED BY THE IRS AS PROGRAM SERVICES.

Name of the organization

METROPOLITAN MINISTRIES, INC

Employer identification number

59-1477007

OUTREACH AND PREVENTION SERVICES:

FOR FAMILIES AND INDIVIDUALS WHO LIVE IN THEIR OWN HOME, BUT ARE AT RISK OF BECOMING HOMELESS, THE MINISTRIES PROVIDES VARIOUS SERVICES. THESE SERVICES INCLUDE MEALS AND CLOTHING, HOLIDAY FOOD, TOYS AND SPIRITUAL ASSISTANCE TO OVER 48,300 FAMILIES IN NEED, UTILITY AND RENT ASSISTANCE, EMPLOYMENT LAB, AND REFERRALS TO HOUSING AND OTHER AGENCIES TO MEET THEIR ADDITIONAL NEEDS. THESE PREVENTION SERVICES HAVE RESULTED IN AN 91% SUCCESS RATE TO KEEP AT RISK FAMILIES FROM BECOMING HOMELESS IN THE NEXT 12 MONTHS AND ARE OFFERED IN A MANNER THAT RESPECTS EVERY INDIVIDUAL'S GOD-GIVEN DIGNITY AND WORTH.

RESIDENTIAL AND OFFSITE PROGRAMS:

-FAMILIES STAY FOR AS LITTLE AS A FEW WEEKS OR MORE THAN A YEAR, DEPENDING ON THE NEEDS OF THE INDIVIDUAL OR FAMILY. THROUGH ON-CAMPUS HOUSING WITH VARIABLE LENGTH STAYS, 445 FAMILIES WERE SERVED DURING THE YEAR ENDED JUNE 30, 2019.

- UPLIFT HALL PROVIDES TRANSITIONAL HOUSING AND LIFE SKILLS PROGRAMS FOR FAMILIES AND SINGLE WOMEN WHO NEED MORE INTENSIVE LONG-TERM SERVICES.

- HOPE HALL PROVIDES EMERGENCY SHORT-TERM HOUSING AND LIFE SKILLS PROGRAMS TO FAMILIES AND SINGLE WOMEN WHO FACE HOMELESSNESS DUE TO UNEMPLOYMENT AND NEED HELP TO GET BACK ON THEIR FEET.

- IN OCTOBER 2017, THE MINISTRIES COMPLETED CONSTRUCTION OF 24 FAMILY LIVING UNITS AT ITS PASCO COUNTY CAMPUS IN HOLIDAY, FLORIDA. THE MINISTRIES NOW SERVES HOMELESS FAMILIES WITH ON-CAMPUS HOUSING, AS WELL AS PROVIDING HOT MEALS, COUNSELING SERVICES AND EDUCATION TO RESIDENT

Name of the organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
---	---

FAMILIES.

- OFFSITE PROGRAMS: OVER 240 FAMILIES ARE SERVED ANNUALLY OFFSITE

THROUGH THE FIRST HUG PROGRAM, FUNDED BY THE CHILDREN'S BOARD OF

HILLSBOROUGH COUNTY, OFFERING HOMEBASED CASE MANAGEMENT SERVICES.

ADDITIONALLY, 76 FAMILIES WERE ASSISTED THROUGH OTHER RENT SUBSIDY CASE

MANAGEMENT PROGRAMS DURING THE YEAR ENDED JUNE 30, 2019.

- HEALTH AND WELLNESS: THE MINISTRIES PROVIDES NUTRITIOUS HEALTHY

WELL-BALANCED MEALS AND SNACKS EACH DAY FOR ALL RESIDENTS AND HEAD

START CHILDREN. THE MINISTRIES ALSO PROVIDES HEALTH AND WELLNESS

RESOURCES AND INCREASED ACCESS TO MEDICAL CARE TO RESIDENT HOMELESS

FAMILIES AND SINGLE WOMEN. THE PROGRAM UTILIZES A COMPREHENSIVE HEALTH

ASSESSMENT TO DETERMINE RESIDENTS' HEALTH AND WELLNESS NEEDS. THE NEW

GYM IS UTILIZED TO PROVIDE PHYSICAL FITNESS ACTIVITIES FOR ALL AGES.

ACCESS TO MEDICAL CARE IS PROVIDED ON SITE THROUGH PARTNERSHIPS WITH A

MEDICAL PROVIDER AND MOBILE CLINIC SERVICES.

- COUNSELING AND CASE MANAGEMENT: THESE SERVICES ARE CENTRAL TO ALL

PROGRAMS AND INCLUDE EMERGENCY CRISIS INTERVENTION, COMPREHENSIVE

ASSESSMENTS, CASE MANAGEMENT AND FAMILY COUNSELING, AND AN

INDIVIDUALIZED, ACHIEVABLE SELF-SUFFICIENCY PLAN. ADDITIONALLY, ANGER

MANAGEMENT AND LIFE-SKILLS BUILDING ARE INCLUDED IN THE COUNSELING

COMPONENTS.

- RECOVERY AND SOBRIETY: THE MINISTRIES OFFERS A FULL-RANGE OF

RECOVERY SERVICES FOR ALL UPLIFT U PARTICIPANTS THAT STRUGGLE WITH

ADDICTION ISSUES. SERVICES INCLUDE ONSITE ADDICTION ASSESSMENT AND

CLASSES AND RECOVERY COUNSELORS ALONG WITH REFERRALS TO OTHER COMMUNITY

RECOVERY PROGRAMS. ADDITIONAL SERVICES INCLUDE FAMILY INTERVENTION,

CO-DEPENDENCY AND PREVENTION CLASSES FOR FAMILY MEMBERS, AND

CONNECTIONS TO ADDICT AND FAMILY SUPPORT SERVICES (ALCOHOLICS

Name of the organization

METROPOLITAN MINISTRIES, INC

Employer identification number

59-1477007

ANONYMOUS, NARCOTICS ANONYMOUS, ALANON AND ALATEEN).

- COMMUNITY LIVING AND PASTORAL CARE: SERVICES INCLUDE PASTORAL CARE, COUNSELING, WORSHIP SERVICES, BIBLE STUDIES AND SPIRITUAL DEVELOPMENT THAT PREPARES RESIDENTS FOR SELF-GOVERNANCE, ADVOCACY, AND PERSONAL RESPONSIBILITY WHEN THEY LEAVE THE MINISTRIES. SINCE MAY 2015 THESE SERVICES HAVE BEEN AVAILABLE IN THE MINISTRIES NEWLY-CONSTRUCTED NONDENOMINATIONAL CHAPEL OF HOPE LOCATED AT THE CENTER OF THE TAMPA CAMPUS, TO HELP RESIDENTS FOCUS ON THEIR SPIRITUAL GROWTH AND DEVELOPMENT.

CHILDHOOD AND ADULT EDUCATION:

- THE MINISTRIES ADDITIONALLY PROVIDES BEFORE AND AFTER SCHOOL CARE, SUMMER PROGRAMS, AND AN ONSITE TEEN PROGRAM TO SERVE THE CHILDREN OF ITS RESIDENTS. SINCE MAY 2015 THESE SERVICES WERE OFFERED IN THE NEWLY-CONSTRUCTED YOUTH ENRICHMENT CENTER AND GYM. THESE COMBINED PROGRAMS SERVED 247 CHILDREN AND TEENS FOR THE YEAR ENDED JUNE 30, 2019.

- ADULT EDUCATION THROUGH COLLABORATIVE COMMUNITY PARTNERSHIPS, ADULT RESIDENTS PARTICIPATE IN COMPREHENSIVE ADULT LITERACY, GED, ENGLISH AS A SECOND LANGUAGE, CULINARY TRAINING, AND OTHER EDUCATION CLASSES THAT PROVIDES THEM WITH THE SKILLS AND TRAINING THEY NEED TO BE SELF-SUFFICIENT.

- EMPLOYMENT SERVICES THE MINISTRIES OFFERS A CONTINUUM OF EMPLOYMENT SERVICES, FROM JOB READINESS TO JOB PLACEMENT AND LONG-TERM TRAINING. JOB READINESS PREPARATION IS A KEY ELEMENT INCLUDING ASSESSMENT, COUNSELING, LEARNING AND DEMONSTRATING "SOFT SKILLS" SUCH AS PUNCTUALITY, ON-TASK BEHAVIOR AND TIME MANAGEMENT. FOR RESIDENTS WHO

Name of the organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
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HAVE COMPLETED THE READINESS PREPARATION OR ALREADY HAVE THE SKILLS AND EXPERIENCE TO MOVE FORWARD, THE MINISTRIES ASSISTS THEM IN ACCESSING JOB PLACEMENT SERVICES AND LONG-TERM TRAINING PROGRAMS IN THE COMMUNITY.

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

THE COMPLETED FORM 990 IS EMAILED TO EACH BOARD MEMBER INDIVIDUALLY AND REVIEWED BY THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS. THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS MUST ACCEPT AND APPROVE THE COMPLETED FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION ENFORCES THE CONFLICT OF INTEREST POLICY BY HAVING EACH BOARD MEMBER SIGN AN ACKNOWLEDGEMENT AND DISCLOSURE FORM EACH YEAR IN WHICH THEY ARE ACKNOWLEDGING THE POLICY AND DISCLOSING ANY POTENTIAL CONFLICTS. THE ORGANIZATION'S PRESIDENT AND CFO SIGN A DISCLOSURE FORM EACH YEAR IDENTIFYING ANY POTENTIAL CONFLICTS, SUCH AS TRANSACTIONS WITH BOARD MEMBERS OR THEIR AFFILIATES, KNOWN TO THEM.

ANY KNOWN OR REASONABLY FORESEEABLE ACTUAL OR POTENTIAL CONFLICT OF INTEREST SHALL BE DISCLOSED TO THE BOARD OF DIRECTORS, OR ITS COMMITTEE DESIGNEE, BY THE INTERESTED PERSON WHOSE INTERESTS ARE, OR MAY APPEAR TO BE, IN CONFLICT WITH THE ORGANIZATION.

WHEN ANY SUCH CONFLICT OF INTEREST IS RELEVANT TO A MATTER REQUIRING ACTION BY THE BOARD OF DIRECTORS OR ANY COMMITTEE OF THE BOARD, THE INTERESTED PERSON SHALL DISCLOSE SUCH CONFLICT TO THE BOARD OF DIRECTORS OR SUCH COMMITTEE, AND SUCH INTERESTED PERSON SHALL NOT VOTE ON THE MATTER.

FURTHER, THE INTERESTED PERSON SHALL RETIRE FROM THE ROOM IN WHICH THE

Name of the organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
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BOARD OR THE COMMITTEE IS MEETING AND SHALL NOT PARTICIPATE IN ANY DELIBERATION OR DECISION REGARDING THE MATTER UNDER CONSIDERATION. HOWEVER, THAT INTERESTED PERSON SHALL PROVIDE THE BOARD OR COMMITTEE, UPON REQUEST, WITH ALL INFORMATION RELEVANT TO THE MATTER UNDER CONSIDERATION. THE MINUTES OF THE MEETING OF THE BOARD OR COMMITTEE SHALL REFLECT THAT THE CONFLICT OF INTEREST WAS DISCLOSED AND THAT THE INTERESTED PERSON WAS NOT PRESENT DURING ANY DISCUSSION OF THE MATTER AND DID NOT VOTE ON THE MATTER. WHEN THERE IS DOUBT AS TO WHETHER A CONFLICT OF INTEREST EXISTS, THE MATTER SHALL BE RESOLVED BY A VOTE OF THE BOARD OF DIRECTORS OR THE COMMITTEE, AS THE CASE MAY BE, EXCLUDING THE INTERESTED PERSON CONCERNING WHOM THE MATTER HAS ARISEN.

FORM 990, PART VI, SECTION B, LINE 15:
 COMPENSATION FOR THE PRESIDENT AND CEO WAS REVIEWED BY A COMMITTEE OF INDEPENDENT BOARD MEMBERS AND COMPARED TO RELEVANT COMPETITIVE SALARY DATA. COMPENSATION COMMITTEE THEN DETERMINED COMPENSATION LEVEL.

FORM 990, PART VI, SECTION C, LINE 19:
 THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:
 THE PROCESS FOR OVERSIGHT OF THE AUDIT HAS NOT CHANGED FROM THE PRIOR YEAR.

Name of the organization METROPOLITAN MINISTRIES, INC	Employer identification number 59-1477007
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FORM 990, PART I, LINE 5:

THIS NUMBER OF 397 REFERS TO THE NUMBER OF W-2'S ISSUED FOR THE
CORRESPONDING YEAR. METROPOLITAN MINISTRIES FULL AND PART TIME ACTIVE
HEADCOUNT WAS 253 FOR THE YEAR ENDED JUNE 30, 2019.

Public Disclosure Copy

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization **METROPOLITAN MINISTRIES, INC** Employer identification number **59-1477007**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
METROPOLITAN MINISTRIES DEVELOPER, LLC - 83-1072293, 2002 N. FLORIDA AVE, TAMPA, FL 33602	TO PARTICIPATE IN THE DEVELOPMENT OF AN AFFORDABLE HOUSING	FLORIDA	0.	0.	METROPOLITAN MINISTRIES, INC.

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
MIRACLEPLACE FOUNDATION, INC. - 46-1183082 2002 N. FLORIDA AVE TAMPA, FL 33602	HOLD CERTAIN ASSETS AND NEW MARKETS TAX CREDITS INVESTMENTS.	FLORIDA	501(C)(3)	LINE 12B, II		X	
MIRACLEPLACE, INC. - 46-1194921 2002 N. FLORIDA AVE TAMPA, FL 33602	HOLD TITLE TO FIXED ASSETS AND NEW MARKETS TAX CREDITS DEBT	FLORIDA	501(C)(3)	LINE 12A, I		X	
METROPOLITAN MINISTRIES FOUNDATION, INC. - 20-3535998, 2002 N. FLORIDA AVE, TAMPA, FL 33602	PROVIDE FINANCIAL SUPPORT TO METROPOLITAN MINISTRIES, INC.	FLORIDA	501(C)(3)	LINE 12A, I		X	
MIRACLEPLACE PASCO TAMPA INITIATIVE, INC - 46-5676552, 2002 N. FLORIDA AVE, TAMPA, FL 33602	HOLD TITLE TO FIXED ASSETS AND NEW MARKETS TAX CREDITS DEBT	FLORIDA	501(C)(3)	LINE 12A, I		X	

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

SEE PART VII FOR CONTINUATIONS

Schedule R (Form 990) 2018

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
METROPOLITAN MINISTRIES BROADWAY, LLC - 83-1059101, 2002 N. FLORIDA AVE, TAMPA, FL 33602	TO PARTICIPATE IN THE DEVELOPMENT OF AN AFFORDABLE HOUSING	FL	METROPOLITAN MINISTRIES, INC.	C CORP	0.	0.	100%	X	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MIRACLEPLACE PASCO TAMPA INITIATIVE	K	128,000.	CASH PAID
(2) MIRACLEPLACE INC	K	399,717.	CASH PAID
(3) MIRACLEPLACE INC	Q	102,714.	CASH RECEIVED
(4) METROPOLITAN MINISTRIES FOUNDATION	S	92,500.	CASH RECEIVED
(5)			
(6)			

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

PART I, IDENTIFICATION OF DISREGARDED ENTITIES:

NAME, ADDRESS, AND EIN OF DISREGARDED ENTITY:

METROPOLITAN MINISTRIES DEVELOPER, LLC

EIN: 83-1072293

2002 N. FLORIDA AVE

TAMPA, FL 33602

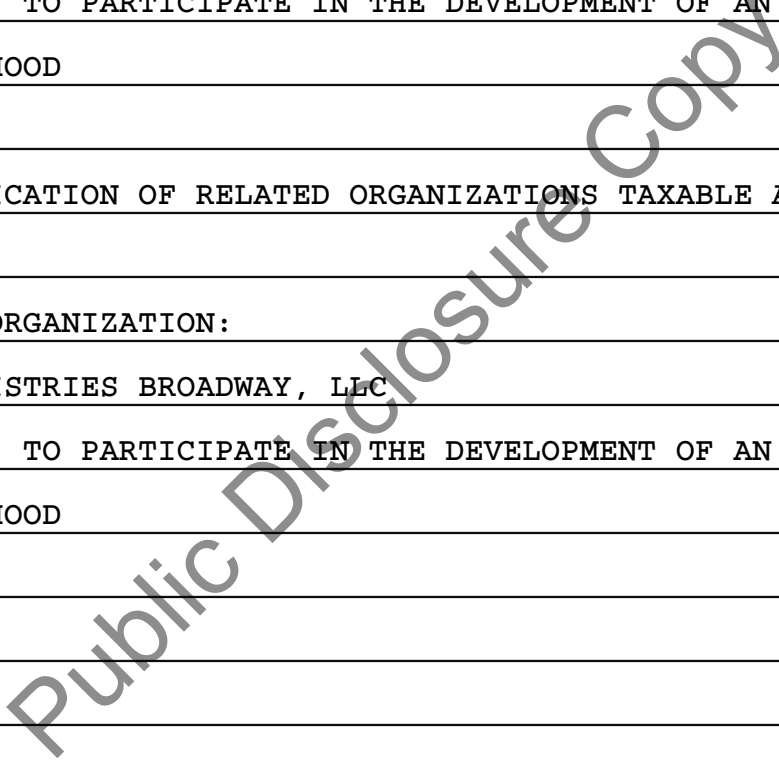
PRIMARY ACTIVITY: TO PARTICIPATE IN THE DEVELOPMENT OF AN AFFORDABLE HOUSING NEIGHBORHOOD

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

METROPOLITAN MINISTRIES BROADWAY, LLC

PRIMARY ACTIVITY: TO PARTICIPATE IN THE DEVELOPMENT OF AN AFFORDABLE HOUSING NEIGHBORHOOD



Form **8868**
(Rev. January 2019)

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

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

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

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

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. METROPOLITAN MINISTRIES, INC	Employer identification number (EIN) or 59-1477007
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 2002 NORTH FLORIDA AVENUE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TAMPA, FL 33602	

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

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

AMY KERN

- The books are in the care of ▶ **2002 N. FLORIDA AVENUE - TAMPA, FL 33602**
Telephone No. ▶ **813-209-1000** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

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

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

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

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

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

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

Metropolitan Ministries, Inc.
Annual Budget
 FY 20-21

Revenue:	FY 19-20
Contributions	\$ 10,739,828
Foundations	1,327,510
Grants & Childcare Vouchers	6,157,757
In-Kind Contributions	7,000,000
Thrift Store Sales	552,000
Miscellaneous Revenue (incl. meal site partners)	558,580
Special Events	630,000
Rental Income	231,300
Catering (gross, NOT net)	772,000
Operating Reserve	4,286,002
	<hr/>
	\$ 32,254,976
Expenses:	
Program Services	14,004,944
Ministries Resources & Communication	3,082,586
Facilities Maintenance & Operation	2,545,938
Governance & Executive Management	590,902
Finance & Administration	3,245,422
Enterprise Expenses	1,264,184
Contingency	5,000
Depreciation	516,000
In-Kind Expenses	7,000,000
	<hr/>
	\$ 32,254,976

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
METROPOLITAN MINISTRIES, INC. AND AFFILIATES
JUNE 30, 2020

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RIVERO, GORDIMER & COMPANY, P.A.

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara Stephen G. Douglas
Marc D. Sasser Michael E. Helton
Sam A. Lazzara Christopher F. Terrigino
Kevin R. Bass James K. O'Connor
Jonathan E. Stein David M. Bohnsack
Richard B. Gordimer, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Metropolitan Ministries, Inc. and Affiliates

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Metropolitan Ministries, Inc. and Affiliates (a nonprofit organization) (collectively, the Ministries), which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Metropolitan Ministries, Inc. and Affiliates as of June 30, 2020, and the changes in their net assets and their 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 Ministries' 2019 financial statements, and our report dated September 19, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

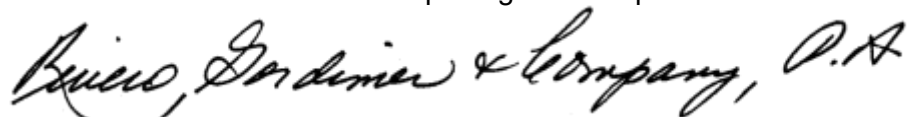
Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating statement of financial position and consolidating statement of activities and changes in net assets are presented for additional analysis and are not a required part of the consolidated financial statements. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and Chapter 10.650, *Rules of the Auditor General* is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 15, 2020, on our consideration of the Ministries' internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Ministries' internal control over financial reporting and compliance.

Tampa, Florida
October 15, 2020



Metropolitan Ministries, Inc. and Affiliates

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2020
(With comparative total as of June 30, 2019)

	Without Donor Restrictions	With Donor Restrictions	Total	
			2020	2019
ASSETS				
CURRENT ASSETS				
Cash	\$ 9,220,125	\$ -	\$ 9,220,125	\$ 2,950,912
Investments	14,985	-	14,985	-
Grants and other receivables	1,730,356	-	1,730,356	815,350
Pledges receivable, current portion	-	262,950	262,950	292,043
Prepaid and other assets	386,151	-	386,151	374,447
Total current assets	11,351,617	262,950	11,614,567	4,432,752
OTHER ASSETS				
Cash - for long-term purposes	82,953	572,154	655,107	662,048
Beneficial interest in assets held by others	-	515,254	515,254	511,226
Pledges receivable, net	-	-	-	123,365
Notes receivable, new markets tax credits	11,139,300	-	11,139,300	23,964,900
Total other assets	11,222,253	1,087,408	12,309,661	25,261,539
LAND, BUILDINGS AND EQUIPMENT, NET	30,922,534	-	30,922,534	32,038,945
TOTAL ASSETS	\$ 53,496,404	\$ 1,350,358	\$ 54,846,762	\$ 61,733,236
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable trade	\$ 608,382	\$ -	\$ 608,382	\$ 732,631
Accrued expenses	960,813	-	960,813	888,272
Deferred revenue	538,209	-	538,209	295,491
Notes payable, current portion	-	-	-	-
Line of credit	-	-	-	-
Total current liabilities	2,107,404	-	2,107,404	1,916,394
NOTES PAYABLE, net of current portion				
Note payable - in cash	347,600	-	347,600	347,600
Note payable - PPP	2,421,255	-	2,421,255	-
Forgivable notes from grants	1,932,727	-	1,932,727	2,032,727
New markets tax credit notes	15,429,079	-	15,429,079	33,698,619
TOTAL LIABILITIES	22,238,065	-	22,238,065	37,995,340
NET ASSETS	31,258,339	1,350,358	32,608,697	23,737,896
TOTAL LIABILITIES AND NET ASSETS	\$ 53,496,404	\$ 1,350,358	\$ 54,846,762	\$ 61,733,236

The accompanying notes are an integral part of this consolidated statement.

Metropolitan Ministries, Inc. and Affiliates

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2020
(With comparative total as of June 30, 2019)

	Without Donor Restrictions	With Donor Restrictions	Total	
			2020	2019
Public support				
Contributions	\$ 17,925,019	\$ 258,306	\$ 18,183,325	\$ 11,889,728
Non-cash contributions	6,916,361	-	6,916,361	5,547,121
In-kind services	1,809,444	-	1,809,444	1,219,655
Special events, net of direct expenses of \$271,045	543,854	-	543,854	663,538
Government grants	5,220,952	-	5,220,952	4,242,244
Private grants	2,931,154	-	2,931,154	1,671,835
Total public support	<u>35,346,784</u>	<u>258,306</u>	<u>35,605,090</u>	<u>25,234,121</u>
Revenue				
Program service revenue	1,171,354	-	1,171,354	823,045
Thrift store sales	488,668	-	488,668	527,567
Café and catering revenue	742,820	-	742,820	1,931,397
Other income	286,178	1,028	287,206	329,692
Interest income	198,432	-	198,432	280,017
Total revenue	<u>2,887,452</u>	<u>1,028</u>	<u>2,888,480</u>	<u>3,891,718</u>
NET ASSETS RELEASED FROM RESTRICTION	<u>183,478</u>	<u>(183,478)</u>	<u>-</u>	<u>-</u>
Total public support and revenue	<u>38,417,714</u>	<u>75,856</u>	<u>38,493,570</u>	<u>29,125,839</u>
EXPENSES				
Program services	29,232,122	-	29,232,122	24,529,695
Development and community support	1,891,032	-	1,891,032	2,286,440
Management and general	1,899,679	-	1,899,679	1,651,021
Total expenses before depreciation, amortization, interest and NMTC gain	<u>33,022,833</u>	<u>-</u>	<u>33,022,833</u>	<u>28,467,156</u>
Change in net assets before depreciation, amortization, interest and NMTC gain	<u>5,394,881</u>	<u>75,856</u>	<u>5,470,737</u>	<u>658,683</u>
Depreciation	1,722,767	-	1,722,767	1,766,363
Amortization and interest	483,146	-	483,146	472,536
Total depreciation, amortization, and interest	<u>2,205,913</u>	<u>-</u>	<u>2,205,913</u>	<u>2,238,899</u>
Net gain from NMTC	<u>5,605,977</u>	<u>-</u>	<u>5,605,977</u>	<u>-</u>
CHANGE IN NET ASSETS	8,794,945	75,856	8,870,801	(1,580,216)
Net assets at beginning of year	<u>22,463,394</u>	<u>1,274,502</u>	<u>23,737,896</u>	<u>25,318,112</u>
Net assets at end of year	<u>\$ 31,258,339</u>	<u>\$ 1,350,358</u>	<u>\$ 32,608,697</u>	<u>\$ 23,737,896</u>

The accompanying notes are an integral part of this consolidated statement.

Metropolitan Ministries, Inc. and Affiliates
CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended June 30, 2020

Cash flows from operating activities	
Change in net assets	\$ 8,870,801
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	1,722,767
Amortization of debt issuance costs	162,037
Gain on debt forgiveness	(200,000)
Investment loss	3,280
Net gain on New Market Tax Credit transaction	(5,605,977)
Increase in grants and other receivables	(915,006)
Increase in pledges receivable, net	(57,355)
Increase in prepaids and other assets	(11,704)
Decrease in accounts payable trade	(124,249)
Increase in accrued expenses	72,541
Increase in deferred revenue	242,718
Total adjustments	<u>(4,710,948)</u>
Net cash provided by operating activities	<u>4,159,853</u>
Cash flows from investing activities	
Purchases of land, buildings, and equipment	(606,356)
Net purchase of investments	<u>(22,293)</u>
Net cash used by investing activities	<u>(628,649)</u>
Cash flows from financing activities	
Collections of contributions restricted for investment in long-term assets	209,813
Proceeds from notes payable	2,521,255
Decrease in cash restricted for financing activities	<u>6,941</u>
Net cash provided by financing activities	<u>2,738,009</u>
Net increase in cash	6,269,213
Cash at beginning of year	<u>2,950,912</u>
Cash at end of year	<u>\$ 9,220,125</u>
Supplemental disclosure of cash flow information	
Interest	<u>\$ 320,036</u>
Taxes	<u>\$ -</u>

The accompanying notes are an integral part of this consolidated statement.

Metropolitan Ministries, Inc. and Affiliates

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2020
(With comparative total as of June 30, 2019)

	Supporting Services			Total		
	Program Services	Development and Community Support	Management and General	Total Supporting Services	2020	2019
Salaries and wages	\$ 9,446,652	\$ 306,800	\$ 930,993	\$ 1,237,793	\$ 10,684,445	\$ 9,805,478
Payroll taxes and benefits	1,970,104	80,158	201,664	281,822	2,251,926	2,131,789
Total personnel expenses	<u>11,416,756</u>	<u>386,958</u>	<u>1,132,657</u>	<u>1,519,615</u>	<u>12,936,371</u>	<u>11,937,267</u>
In-kind goods and services	8,725,805	-	-	-	8,725,805	6,766,776
Contracted services	1,409,053	31,600	199,828	231,428	1,640,481	1,149,689
Food	2,275,048	-	-	-	2,275,048	2,046,922
Insurance	245,214	6,263	20,616	26,879	272,093	253,875
Occupancy	720,860	-	6,885	6,885	727,745	900,994
Office and other supplies	626,036	1,028	37,791	38,819	664,855	736,196
Marketing	166,424	230,868	159,276	390,144	556,568	497,984
Professional fees and development	385,454	1,570	86,272	87,842	473,296	413,935
Programmatic materials and supplies	2,254,739	9,847	88,747	98,594	2,353,333	962,802
Program and donor development	112,439	1,217,934	111,846	1,329,780	1,442,219	1,791,603
Transportation	155,385	1,399	2,421	3,820	159,205	160,845
Utilities	724,571	1,448	42,442	43,890	768,461	803,205
Other	14,338	2,117	10,898	13,015	27,353	45,063
	<u>29,232,122</u>	<u>1,891,032</u>	<u>1,899,679</u>	<u>3,790,711</u>	<u>33,022,833</u>	<u>28,467,156</u>
Depreciation	1,644,091	277	78,399	78,676	1,722,767	1,766,363
Interest and amortization	473,542	-	9,604	9,604	483,146	472,536
Total expenses	<u>\$ 31,349,755</u>	<u>\$ 1,891,309</u>	<u>\$ 1,987,682</u>	<u>\$ 3,878,991</u>	<u>\$ 35,228,746</u>	<u>\$ 30,706,055</u>
Percentage of total expenses	<u>89.0%</u>	<u>5.4%</u>	<u>5.6%</u>		<u>100%</u>	

The accompanying notes are an integral part of this consolidated statement.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A description of the organization and a summary of the significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follow:

1. Description of the Organization

Metropolitan Ministries, Inc. is a community-supported, nonprofit organization founded in 1972 whose mission is to care for the homeless and those at risk of becoming homeless in the community, through services that alleviate suffering, promote dignity, and instill self-sufficiency as an expression of the ongoing ministry of Jesus Christ.

Metropolitan Ministries is a faith based social services organization caring for all those who come in need of assistance. Metropolitan Ministries provides answers for poor and homeless families, faithfully. This has been the cornerstone of the Ministries' approach since its founding. Over the past 48 years, as the number of homeless families and hungry people has increased, the Ministries has remained committed to reaching out and providing services that help prevent homelessness, ease hunger and offer homeless people life-changing solutions leading to self-sufficiency.

The Ministries offers three distinct programs:

- Outreach and Prevention Services – The focus of this program is reaching out to hungry people and preventing homelessness. The Ministries reaches out to hungry people by providing prepared meals to partner organizations, located throughout the Tampa Bay area, where anyone who is hungry can be fed. Since October 2014 the Ministries has also prepared and served hot meals to hungry homeless at its newly-constructed kitchen at its Pasco County campus in Holiday, Florida.

For families and individuals who live in their own home, but are at risk of becoming homeless, the Ministries provides various services. These services include meals and clothing, holiday food, toys and spiritual assistance to over 52,400 families in need, utility and rent assistance, employment lab, and referrals to housing and other agencies to meet their additional needs. These prevention services have resulted in an 97% success rate to keep at risk families from becoming homeless in the next 12 months and are offered in a manner that respects every individual's God-given dignity and worth.

Outreach and prevention services program expenses totaled approximately \$11,980,000 for the year ended June 30, 2020.

- Residential and Offsite Programs – Uplift Hall, Hope Hall and offsite apartments and programs are aimed at dealing with the issues of poverty and homelessness by focusing on the needs of each individual situation, as follows:

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

- *MiraclePlace Residence Services* – 100 family living units in Tampa and an additional 24 family living units in Pasco at our Holiday, Florida location offer homeless families a safe place to live while finding their way to self-sufficiency. These on-site residences are supplemented by offsite apartments scattered throughout local communities in Hillsborough County. Families stay for as little as a few weeks or more than a year, depending on the needs of the individual or family. Through on-campus housing with variable length stays, 368 families were served during the year ended June 30, 2020.
- *Uplift Hall* – provides transitional housing and life skills programs for families and single women who need more intensive long-term services.
- *Hope Hall* – provides emergency short-term housing and life skills programs to families and single women who face homelessness due to unemployment and need help to get back on their feet.
- In October 2017, the Ministries completed construction of 24 family living units at its Pasco County campus in Holiday, Florida. The Ministries now serves homeless families with on-campus housing, as well as providing hot meals, counseling services and education to resident families.
- *Offsite Programs* – Over 380 families are served annually offsite through the First Hug program, funded by the Children’s Board of Hillsborough County, offering homebased case management services. Additionally, 648 families were assisted through other rent subsidy case management programs during the year ended June 30, 2020.
- *Health and Wellness* – The Ministries provides nutritious healthy well-balanced meals and snacks each day for all residents and Head Start children. The Ministries also provides health and wellness resources and increased access to medical care to resident homeless families and single women. The program utilizes a comprehensive health assessment to determine residents’ health and wellness needs. The new gym is utilized to provide physical fitness activities for all ages. Access to medical care is provided on site through partnerships with a medical provider and mobile clinic services.
- *Counseling and Case Management* – These services are central to all programs and include emergency crisis intervention, comprehensive assessments, case management and family counseling, and an individualized, achievable self-sufficiency plan. Additionally, anger management and life-skills building are included in the counseling components.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

- *Recovery and Sobriety* – The Ministries offers a full-range of recovery services for all Uplift U participants that struggle with addiction issues.
- Services include onsite addiction assessment and classes and recovery counselors along with referrals to other community recovery programs. Additional services include family intervention, co-dependency and prevention classes for family members, and connections to addict and family support services (Alcoholics Anonymous, Narcotics Anonymous, ALANON and ALATEEN).
- *Community Living and Pastoral Care* – Services include pastoral care, counseling, worship services, Bible studies and spiritual development that prepares residents for self-governance, advocacy, and personal responsibility when they leave the Ministries. Since May 2015 these services have been available in the Ministries newly-constructed nondenominational Chapel of Hope located at the center of the Tampa campus, to help residents focus on their spiritual growth and development.

Residential and offsite program expenses totaled approximately \$13,669,000 for the year ended June 30, 2020.

- Childhood and Adult Education

- *Childhood Education* – The Ministries offers its accredited Promiseland Early Childhood Education Program and additional Head Start program services in partnership with Hillsborough County. The combined programs served 351 children ages 0 - 5 with high quality childcare services for the year ended June 30, 2020.
- A new larger Partnership School building was opened August 2015, with capacity to serve 150 students. The Hillsborough County School District operates the kindergarten to grade 5 Partnership School for the Ministries' current and former resident children. The School District provides curriculum and pays for all school administrative and teaching staff, equipment and supplies.
- The Ministries additionally provides before and after school care, summer programs, and an onsite teen program to serve the children of its residents. Since May 2015 these services were offered in the newly-constructed Youth Enrichment Center and gym. These combined programs served 259 children and teens for the year ended June 30, 2020.
- *Adult Education* – Through collaborative community partnerships, adult residents participate in comprehensive adult literacy, GED, English as a second language, culinary training, and other education classes that provides them with the skills and training they need to be self-sufficient.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

- *Employment Services* – The Ministries offers a continuum of employment services, from job readiness to job placement and long-term training. Job readiness preparation is a key element including assessment, counseling, learning and demonstrating “soft skills” such as punctuality, on-task behavior and time management.
- For residents who have completed the readiness preparation or already have the skills and experience to move forward, the Ministries assists them in accessing job placement services and long-term training programs in the community.

Childhood and adult education services program expenses totaled approximately \$4,486,000 for the year ended June 30, 2020.

In addition to the ongoing Outreach, Residential and Education programs, beginning in March 2020 Metropolitan Ministries immediately responded to COVID-19 adding programs supporting our community in need as a result of the pandemic. The demand for non-perishable food boxes increased over 1,000% and Metropolitan Ministries responded by providing boxed food to 40 community partners as well as direct distribution totaling over 20,000 boxes. Our prepared meal distribution through meal site partners pivoted from warm meals delivered in cambros to 3,000 bagged meals per day for 7 days a week totaling over 336,000 bagged meals as of June 30, 2020. Additionally, the Ministries provided over \$1,500,000 in direct assistance for mortgage, rent, and utility payments. In this effort of response, front line relief staff continued to engage without breaks in coverage to ensure the needs of the community were met. This effort continues as our community continues to feel the impact of the COVID pandemic. This engagement occurs with minimal direct contact, improved processes to gain efficiency and work remotely, increased use of technology, and spanning a five county geographic reach.

The Ministries' operating funds are generated primarily from private contributions. The Ministries also receives government grants, which comprise approximately 13% of total public support and revenue. The Ministries also operates a thrift store, catering service, and a café to help fund its operations and comprise approximately 5% of total public support and revenue. The Inside-The-Box and DoughNation locations offer catering services and desserts to the public and are staffed primarily by former residents who have successfully completed the Ministries' Inside-The-Box Culinary Arts Program.

The ability of the Ministries to continue to provide services is dependent on the availability of funding and community support. The Ministries works to generate community funding for the Ministries' programs. This funding support consists primarily of cash and stock donations, and in-kind gifts such as food, clothing, and services.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Mid 2018, Metropolitan Ministries began a joint venture journey including the creation of two new entities, Metropolitan Ministries Developer, LLC and Metropolitan Ministries Broadway, LLC, with a developer to maximize tax credit benefits in the construction of a 112 unit affordable housing apartment complex in Seffner, Florida. Opening and lease-up of the new 112 apartment community is anticipated mid-February 2021.

2. Principles of Consolidation

The consolidated financial statements include the financial statements of Metropolitan Ministries, Inc., Metropolitan Ministries Foundation, Inc., MiraclePlace, Inc., MiraclePlace Foundation, Inc., MiraclePlace Pasco Tampa Initiative, Inc., Metropolitan Ministries Developer, LLC, and Metropolitan Ministries Broadway, LLC (collectively referred to as the Ministries). All significant inter-organizational transactions have been eliminated in the accompanying consolidated financial statements. No activity has occurred to date in Metropolitan Ministries Broadway, LLC entity previously referenced.

Metropolitan Ministries Foundation, Inc. (the Foundation), a Florida nonprofit corporation, was organized in October 2003 by the Ministries for the purpose of creating and managing its endowment gifts and related assets. The Ministries is the sole recipient of the Foundation's income.

MiraclePlace, Inc. (MPI) and MiraclePlace Foundation, Inc. (MPF) are Florida nonprofit corporations formed in October 2012 to accommodate the Ministries' New Markets Tax Credit Chapter 1 funding of new construction. MiraclePlace Pasco Tampa Initiative, Inc. (MPTI) is a Florida nonprofit corporation formed in May 2014 to accommodate the Ministries' New Markets Tax Credit Chapters 2 and 3 funding of new construction (see Notes H and N). The purpose of these entities is to hold certain assets of and title to property, collect income from that property, and turn over income from that property on behalf of the Ministries, pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986.

Metropolitan Ministries Developer, LLC (MMD) and Metropolitan Ministries Broadway (MMB) are Florida limited liability organizations organized in March of 2018 to accommodate certain tax credit benefits associated with the construction of a 112 unit affordable housing apartment community in Seffner, Florida. The purpose of these entities is to collect fees associated with construction and management of the complex on behalf of the Ministries.

3. Basis of Accounting

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

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

- With Donor Restrictions - Net assets with donor restrictions are net assets subject to donor-imposed stipulations that may be fulfilled by actions of the Ministries to meet the stipulations, that may become undesignated by the passage of time, or that require net assets to be permanently maintained, thereby restricting the use of principal.
- Without Donor Restrictions - Net assets without donor restrictions are net assets not subject to donor-imposed restrictions or the donor-imposed restrictions have expired. These net assets are available for use at the discretion of the Board of Directors and/or management for general operating purposes.

4. Change in Accounting Standard

During fiscal year 2020, the Ministries adopted ASU 2018-08, *Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made* as well as ASU 2014-09 *Revenue from Contracts with Customers*. The Ministries adopted ASU 2018-08 and 2014-09 using the retrospective method. The adoption of these standards did not result in significant changes to the Ministries' accounting policies or impact its financial position, results of operations, or cash flows. As such, prior period financial statements were not restated and there was no cumulative effect adjustment upon adoption.

5. Liquidity

Assets and liabilities are presented in the accompanying statement of financial position according to their nearness of conversion to cash and, their maturity and resulting use of cash, respectively. See note B for more information on liquidity and availability of assets.

6. Revenue Recognition

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions, including unconditional promises to give (pledges), are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. An allowance for uncollectible pledges is provided based upon management's judgment, including such factors as prior collection history, type of contribution and nature of the fundraising activity.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

7. Cash for Long-Term Purposes

Cash designated and restricted for the payment of interest on notes payable is classified as a noncurrent asset and approximated \$83,000 at June 30, 2020. Cash designated for endowments is classified as a noncurrent asset and approximated \$572,000 at June 30, 2020.

8. Pledges Receivable

The fair value of the pledge receivable is estimated by discounting expected net future cash flows. The Ministries recorded a provision for uncollectible amounts of approximately \$7,600 at June 30, 2020 in the accompanying consolidated financial statements.

9. Grants and Other Receivables

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts.

Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Changes in the valuation allowance have not been material to the consolidated financial statements. The Ministries expects to collect all balances in full, so there is no provision for uncollectible amounts at June 30, 2020. The Ministries does not charge interest on past due balances.

10. Land, Buildings, and Equipment

Land, buildings, and equipment are stated at cost. Donated property and equipment are recorded at fair value at the date of donation. Depreciation is calculated over the estimated useful lives of the assets on the straight-line basis. Estimated useful lives for the Ministries' buildings and other furniture, equipment and improvements are 30 years and 5 to 10 years, respectively. The Ministries capitalizes asset acquisitions that exceed \$3,500.

11. Debt Issuance Costs

Debt issuance costs are reported as a direct deduction from the face amount of the related borrowings. The Ministries amortizes debt issuance costs using the effective interest method over the life of the debt and records the amortization as a component of interest expense. Debt issue costs decreased the debt liability by approximately \$76,000 as of June 30, 2020.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

12. Income Taxes

Metropolitan Ministries, Inc., Metropolitan Ministries Foundation, Inc., MiraclePlace, Inc., MiraclePlace Foundation, Inc., and MiraclePlace Pasco Tampa Initiative, Inc. been granted exemptions from federal income tax under Section 501(c)(3) of the Internal Revenue Code and from Florida income tax under Chapter 220 of the Florida Statutes. Accordingly, no provision for income taxes has been included in the accompanying consolidated financial statements. Management is not aware of any activities that would jeopardize the tax-exempt status of the Ministries.

13. In-Kind Contributions

Donated materials and professional services are reflected in the accompanying consolidated financial statements inasmuch as an objective basis is available to measure the value of such materials and professional services. For those donated materials and nonprofessional services for which no objective basis is available to measure the value, no such contributions are reflected in the accompanying consolidated financial statements. In-kind and noncash contributions that have been recorded in the accompanying consolidated financial statements include food, clothing, toys, school supplies and other necessary items.

A substantial number of volunteers have donated significant amounts of their time in the Ministries' program services that are not reflected in the accompanying consolidated financial statements. These volunteer services had an estimated value of approximately \$4,543,000 for the year ended June 30, 2020.

14. Functional Allocation of Expenses

The costs of providing the various programs have been summarized on a functional basis in a separate consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. To the extent relevant, expenses related to operating facilities are allocated on a square footage basis. Support services such as human resources, accounting, and information technology are allocated on a per head count basis.

15. Use of Estimates

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

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

16. Advertising Costs

The Ministries' policy is to expense advertising and marketing costs as incurred. Marketing costs were approximately \$557,000 for the year ended June 30, 2020.

17. Comparative Financial Information

The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Ministries' consolidated financial statements for the year ended June 30, 2019, from which the comparative totals were derived.

18. Reclassifications

Certain reclassification of the prior year's comparative balances have been made to conform to the current year presentation.

NOTE B - LIQUIDITY

The Ministries has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses at June 30, 2020:

Cash and cash equivalents	\$ 9,220,125
Investments	14,985
Current portion of pledges receivable	262,950
Grants and other receivables	<u>1,730,356</u>
Total financial assets available within one year	11,228,416
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Restricted by donors with purpose restrictions	<u>262,950</u>
Amounts unavailable to management without Board's approval:	
Board designated funds	<u>4,300,000</u>
Total financial assets available to management for expenditure within one year	<u>\$ 6,665,466</u>

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE B - LIQUIDITY - Continued

The Ministries maintain a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Ministries also has a line of credit of \$1,500,000 to meet future cash needs if deemed necessary at the discretion of management. Additionally, the Ministries has Board Designated net assets without donor restrictions that, while the ministries does not intend to spend these for purposes other than identified, the amounts could be made available for current operations if necessary.

The Board of Directors designated \$4,100,000 for additional COVID relief over the coming fiscal years from the operating funds at June 30, 2020. Additionally, Metropolitan Ministries was approved for a conservative PPP loan program application. The decision to seek PPP program assistance was one taken with a great deal of caution including obtaining advice from both legal and audit counsel. This designation along with PPP loan program proceeds has enabled Metropolitan Ministries to continue to be a beacon of hope in the Tampa Bay community. The organization avoided layoffs or pay cuts to staff while providing over \$1,500,000 in financial relief and food provision to over 20,000 families between March and June 2020 who were negatively impacted by the global pandemic.

NOTE C - PLEDGES RECEIVABLE

Pledges receivable at June 30, 2020 are summarized as follows:

Total unconditional pledges	\$ 270,529
Less allowance for uncollectible pledges	<u>(7,579)</u>
Net pledges receivable	<u><u>\$ 262,950</u></u>

NOTE D - NONCURRENT NOTES RECEIVABLE

Notes receivable from New Markets Tax Credit investment funds are secured by first interest in pledged securities and consist of the following at June 30, 2020:

Note receivable dated June 27, 2014, interest accrued at 1%, annual interest payments through December 2022, then annual principal and interest payments of \$350,194, maturing December 2044	\$ 7,439,300
Note receivable dated June 27, 2014, interest accrued at 1.3%, annual interest payments through December 2022, then annual principal and interest payments, maturing December 2043	<u>3,700,000</u>
Total	<u><u>\$ 11,139,300</u></u>

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE D - NONCURRENT NOTES RECEIVABLE - Continued

Principal on noncurrent notes receivable is due from 2023 to 2045.

During the fiscal year ended June 30, 2020 notes receivable totaling \$12,825,600 were forgiven as a result of the unwind of the NMTC agreement. See also note N.

NOTE E - FAIR VALUE MEASUREMENTS

The Fair Value Measurement and Disclosures Topic of the FASB Accounting Standards Codification establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the Fair Value Measurement and Disclosure Topic are described as follows:

Level 1 – Quoted market prices in active markets for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2 – Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3 – Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The valuation methodologies used for assets measured at fair value at June 30, 2020 are:

Equity securities: Comprised of common stock valued at the closing price reported in the active market in which the individual securities are traded.

Beneficial interest in assets held by others: Consist of a designated fund with a local community foundation. These assets are measured as reported by the community foundation and are not traded on an active market.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE E - FAIR VALUE MEASUREMENTS - Continued

The following table sets forth, by level within the fair value hierarchy, the Ministries' investment assets measured at fair value on a recurring basis at June 30, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Equity securities	\$ 14,985	\$ -	\$ -	\$ 14,985
Beneficial interest in assets held by others	<u>-</u>	<u>-</u>	<u>515,254</u>	<u>515,254</u>
Total	<u>\$ 14,985</u>	<u>\$ -</u>	<u>\$ 515,254</u>	<u>\$ 530,239</u>

A summary of the activity of Level 3 assets for the year ended June 30, 2020 follows:

Beneficial interest in funds held by others at beginning of year	\$ 511,226
Additions	3,000
Interest and dividends	8,534
Change in value of beneficial interest in funds held by others	(3,280)
Fees	<u>(4,226)</u>
Beneficial interest in funds held by others at end of year	<u>\$ 515,254</u>

The Ministries established a designated fund with a local community foundation for the purpose of providing support for the Ministries' mission.

NOTE F - LAND, BUILDINGS, AND EQUIPMENT

A summary of land, buildings, and equipment at June 30, 2020 follows:

Land	\$ 5,543,767
Buildings	35,683,553
Land and building improvements	1,909,492
Furniture, fixtures and equipment	5,614,904
Vehicles	420,221
Leasehold improvements	16,478
Construction in progress	<u>3,965</u>
Total	49,192,380
Less accumulated depreciation	<u>(18,269,846)</u>
Net land, buildings and equipment	<u>\$ 30,922,534</u>

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE G - LINE OF CREDIT

The Ministries has a revolving line of credit totaling \$1,500,000 with Bank of America and bears interest at LIBOR plus 2.85%. The line of credit is secured by personal property of the Ministries and is due January 2021. There were no borrowings outstanding on this line of credit as of June 30, 2020.

NOTE H - NOTES PAYABLE

Notes payable consist of the following at June 30, 2020:

<u>Notes Payable - In Cash</u>	
Promissory note, 0% interest, principal payments deferred until maturity, due September 30, 2048, secured by real property	<u>\$ 347,600</u>
<u>Notes Payable - PPP</u>	
Promissory note with a private lender from the SBA, fixed interest rate of 1%, deferred principle and interest payments, maturing April 28, 2022. Eligibilble to apply for full loan forgiveness under the CARES Act Paycheck Protection Program ("PPP")	<u>\$ 2,421,255</u>
<u>Forgivable Government Agency Notes</u>	
Promissory note to government agency, 0% interest, principal payments deferred until maturity, due May 2039, secured by real property, if certain terms and contract covenants are maintained to be forgiven upon maturity	\$ 600,000
Promissory note to government agency, 0% interest, principal payments deferred until maturity, due August 2032, secured by real property, to be forgiven upon maturity	500,000
Mortgage to government agency, 0% interest, principal payments deferred until maturity, due June 24 secured by real property, to be forgiven upon maturity	100,000
Promissory note to government agency, 0% interest, principal payments deferred until maturity, due December 2065, secured by real property, to be forgiven upon maturity	700,000
Promissory note to government agency, 0% interest, principal payments deferred until maturity, due November 2021, secured by real property, to be forgiven upon maturity	<u>32,727</u>
Total Forgivable Government Agency Notes	1,932,727
Less current portion	<u>-</u>
Forgivable Government Agency Notes, non current	<u>\$ 1,932,727</u>

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE H - NOTES PAYABLE – Continued

New Markets Tax Credit Notes Subject to Put/Call Options *MPTI:

Interest accrued at 1.355%, due December 2049	7,439,300
Interest accrued at 1.355%, due December 2049	3,065,700
Interest accrued at 1.0%, due December 2049	3,700,000
Interest accrued at 1.0%, due December 2049	<u>1,300,000</u>

Total New Markets Tax Credit Notes Payable Subject to Put/Call Options	15,505,000
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Less: Unamortized Debt Issuance Costs	<u>(75,921)</u>
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Total New Markets Tax Credit Notes Payable Subject to Put/Call Options, Net Unamortized Debt Issuance Costs	<u>\$ 15,429,079</u>
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*All secured by real property and personal property

During the fiscal year ended June 30, 2020 notes payable totaling \$18,431,577 were forgiven as a result of the unwind of the 2012 NMTC agreement. See also note N.

In June 2014, the Ministries funded development and construction of a chapel, youth enrichment center, gym and K to grade 5 school in Tampa, and a kitchen in Holiday, Florida. These facilities enable the Ministries to provide residents the opportunity to focus on their spiritual needs and growth, and to feed homeless and at-risk families in Pasco County with Noncurrent Notes Payable and Noncurrent Notes Receivable issued under the New Markets Tax Credit (NMTC) program as provided by Section 45D of the Internal Revenue Code. The new MiraclePlace campus furthers the Ministries' mission by offering education, family counseling, childcare, food service facilities and transitional shelter to homeless families and those at risk of becoming homeless.

The purpose of the tax credit is to encourage investment in low-income community businesses, while also effectively reducing the borrowing or financing costs to the businesses. Construction was funded by two national banks (JPMorgan Chase and Hancock/Whitney Bank) and their New Markets Tax Credit investment groups and intermediaries.

The NMTC provides tax credits over the first seven years to investors in the two banks' private NMTC investment groups. The Ministries expects to have the net NTMC debt substantially reduced with equity conversions in 2021, by the exercise of \$1,000 options by Chase Community Equity LLC (an intermediary of JPMorgan Chase), and by Hancock/Whitney Bank. This net NMTC debt expected to be substantially reduced with equity conversion in 2021 is comprised of the Noncurrent Notes Payable by the Ministries to the NMTC private investment groups, less Noncurrent Notes Receivable (see Note D) owed to Miracle Place Foundation by the NMTC private investment groups, as follows:

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE H - NOTES PAYABLE – Continued

<u>NMTC Transaction</u>		<u>NMTC Non-Current Notes</u>		<u>Net NMTC Debt</u>
<u>Date</u>	<u>Equity Conversion</u>	<u>Payable</u>	<u>Receivable</u>	
Jun 2014	Oct 2021	<u>\$ 15,429,079</u>	<u>\$ 11,139,300</u>	<u>\$ 4,289,779</u>

Interest expense totaled approximately \$320,000 for the year ended June 30, 2020.

Principal maturities on notes payable are as follows:

<u>Year ending June 30,</u>	
2021	\$ -
2022	2,421,255
2023 - 2025	132,727
Thereafter	<u>17,576,679</u>
	<u>\$ 20,130,661</u>

NOTE I - COMMITMENTS AND CONTINGENCIES

Operating Leases

The Ministries leases certain equipment and facilities. The following is a schedule of approximate noncancelable minimum payments under such operating leases that expire at various dates through 2027:

<u>Year ending June 30,</u>	
2021	\$ 224,000
2022	172,000
2023	104,000
2024	100,000
2025	3,000
Thereafter	<u>4,000</u>
	<u>\$ 607,000</u>

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE I - COMMITMENTS AND CONTINGENCIES - Continued

Rent expense under operating leases was approximately \$279,000 for the year ended June 30, 2020.

Grants

The Ministries is 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 they are in compliance with the grant conditions imposed by their various funding sources.

NOTE J - ENDOWMENT

The Ministries' endowment is comprised of donor-restricted funds designated to function as endowments. Net assets associated with endowment funds are classified and reported based on existence or absence of donor-imposed restrictions.

The Ministries established a designated fund with a local community foundation for the purpose of providing support for the Ministries' mission. This fund is reported as Beneficial Interest in Assets Held by others in the accompanying consolidated statement of financial position.

The Florida Uniform Prudent Management of Institutional Funds Act requires the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary.

The Ministries classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The Ministries considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: the duration and preservation of the fund, the purposes of the Ministries and the donor-restricted endowment fund, general economic conditions, the possible effect of inflation and deflation, the expected total return from income and appreciation of investments, other resources of the Ministries, and the investment policies of the Ministries.

The Ministries is developing an investment and spending policy for endowment assets that attempts to preserve the real (inflation adjusted) value of endowment assets, increase the real value of the portfolio, and facilitate a potential distribution to support some level of future operations. Endowment assets include those assets of donor-restricted funds that the Ministries must hold in perpetuity or for a donor-specified period(s).

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE J - ENDOWMENT - Continued

The terms of the operating policies of the endowment funds (the Fund) will require that the Fund will be managed by the Investment Committee and approved by the board of directors. The Investment Committee will be responsible to oversee the portfolio's investments and monitor the investments on an ongoing basis to ensure that long-term objectives are being met. The Investment Committee will set a target asset allocation for the portfolio's assets and seek advice from professional investment managers which hold the assets. The Fund will invest funds in accordance with the standards set forth in the Ministries' investment policy.

The Ministries' board of directors, on the recommendation of the Investment Committee, will adopt a spending policy that governs the annual distributions from the endowment fund that may be expended for current operations of the Ministries. This policy will authorize the Ministries to distribute from its endowment fund a specified percentage, to be determined by the board of directors from time to time, of the current market at budget time or fiscal year-end of the endowment fund. The policy will allow the board to base the distribution formula on the average market value over a period of several years as it chooses to do so. For the fiscal year ended June 30, 2020, the Ministries' board of directors did not distribute any endowment funds.

Distributions cannot exceed the accumulated unspent earnings of the endowment without the board's approval. Income earned in excess of the spending rate may be reinvested in endowment principal. This is consistent with the Ministries' objective to maintain the purchasing power of endowment assets as well as to provide additional real growth through investment return.

Changes in the endowment's net assets are as follows for the year ended June 30, 2020:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment balance at June 30, 2019	\$ -	\$ 635,744	\$ 635,744
Interest, dividends, realized and unrealized activity	-	5,254	5,254
Endowment additions - Beneficial Interest	-	3,000	3,000
Endowment fees	-	(4,226)	(4,226)
Endowment balance at June 30, 2020	<u>\$ -</u>	<u>\$ 639,772</u>	<u>\$ 639,772</u>

Total endowment balance at June 30, 2020 includes approximately \$515,200 of Beneficial Interest in Funds Held by Others.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE K - NET ASSETS

Net Assets Without Donor Restrictions

Net assets without donor restrictions are net assets not subject to donor-imposed stipulations or the donor-imposed restrictions have expired. These net assets are available for the use at the discretion of the Board of Directors and/or management for general operating purposes. From time to time the board designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion. The Ministries' Board of Directors has designated approximately \$4,100,000 of without donor restriction net assets for the extended use for COVID-19 relief efforts and \$200,000 for capital maintenance and replacement reserves for the year ended June 30, 2020.

Net Assets With Donor Restrictions

Net assets with donor restrictions in the accompanying consolidated statement of financial position are available for the following purposes as of June 30, 2020:

Time restrictions on pledges receivable	\$ 262,950
Cash restricted for capital projects	447,636
Unappropriated endowment earnings on beneficial interest in assets held by others	215,254
Endowment earnings on beneficial interest in assets held by others in perpetuity	<u>424,518</u>
	<u>\$ 1,350,358</u>

Net assets were released from restriction in the accompanying consolidated statement of activities during the year ended June 30, 2020 for satisfaction of time restrictions on pledges receivable of approximately \$183,000.

NOTE L - RETIREMENT PLAN

The Ministries has a Section 401(k) plan for its eligible employees. Full-time employees over the age of 21 who have worked for the Ministries for three months or more are eligible to participate in the plan. Employees are fully vested upon entrance to the plan. The plan provides an employer match of 100% on the first 3% of compensation and 50% on the next 2% of compensation. Plan contributions by the Ministries were approximately \$212,000 for the year ended June 30, 2020.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE M - GRANT REVENUE

The following is a summary of governmental grant revenue earned during the year ended June 30, 2020:

<u>Federal</u>	
U.S. Department of Agriculture	\$ 233,643
U.S. Department of Housing and Urban Development	725,520
Corporation for National Community Service	172,562
Department of Homeland Security	195,511
Default Agency	588,549
	<u>1,915,785</u>
<u>State</u>	
Florida Department of Children and Families	44,723
Florida Housing Finance Corporation	105,133
	<u>149,856</u>
<u>County</u>	
Children's Board of Hillsborough County	1,662,255
Hillsborough County Board of County Commissioners	1,314,305
Hillsborough County Finance Authority	178,751
	<u>3,155,311</u>
Total	<u><u>\$ 5,220,952</u></u>

NOTE N - NEW MARKETS TAX CREDIT TRANSACTIONS

The Ministries entered into several debt and receivable transactions during the fiscal years ended June 30, 2013 and 2014, in order to make additional funds available to it through the New Markets Tax Credit (NMTC) Program, as described in Note H. As part of these transactions, the Ministries created MiraclePlace Foundation, Inc. (MPF) and MiraclePlace, Inc. (MPI) in 2012 and MiraclePlace Pasco Tampa Initiative, Inc. (MPTI) in 2014, as described in Note A under Principles of Consolidation.

The NMTC Program permits taxpayers to claim a credit against federal income taxes for Qualified Equity Investments (QEI) in designated Community Development Entities (CDEs). These designated CDEs must use substantially all (85%) of the proceeds to make Qualified Low-Income Community Investments (QLICI). The taxpaying investor is provided with a tax credit which is claimed over a seven-year period. The credit is equal to 5% of the total amount paid for the capital investment over the first three years and 6% annually for the final four years.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE N - NEW MARKETS TAX CREDIT TRANSACTIONS - Continued

2012 NMTC Transaction

JP Morgan Chase Bank through its Chase NMTC FL Met Min Investment Fund, LLC (Chase Fund) made a \$10,000,000 qualified equity investment in Enhanced Capital New Market Development Fund XI, LLC (Fund XI). Fund XI made a leverage loan of \$10,000,000 to the Chase Fund. The Chase Fund made QEIs of \$10,000,000 plus an additional investment of \$2,931,577 to Florida Community New Markets Fund X, LLC (Fund FCX). Fund FCX made two QLICI loans totaling \$10,000,000 to MPI in amounts of \$6,919,000 and \$3,081,000, and a non QLICI loan to MPI in the amount of \$2,431,577.

Whitney New Markets CDE 16, LLC (Whitney CDE) also made two QLICI loans totaling \$6,000,000 to MPI in the amounts of \$4,455,600 and \$1,544,400.

MPI used the proceeds from the QLICI loans to purchase land, building, and improvements from the Ministries for \$4,800,000 and to fund development and construction. New construction was completed in September 2013 and renovation of emergency housing units was completed in May 2014.

MPF issued loans to the Chase Fund for \$8,370,000 and to the Whitney CDE for \$4,455,600.

2012 NMTC Unwind

During the fiscal year ended June 30, 2020 the Option Agreement dated December 19, 2012 ("2012 NMTC Transaction") was exercised and the NMTC agreement was terminated. Notes payable totaling \$18,431,577 and notes receivable totaling \$12,825,600 were forgiven as a result of the termination of the NMTC agreement. The transactions resulted in a net consolidated gain of \$5,605,977. No amounts have been recorded on the accompanying consolidated financial statements related to the 2014 NMTC put and call options.

2014 NMTC Transaction

JPMorgan Chase Bank through its Chase NMTC Met Min 2 Investment Fund, LLC (Chase Fund 2) made an \$11,000,000 qualified equity investment in Florida Community New Markets Fund XV, LLC (Fund FXV). Fund FXV made two QLICI loans totaling \$10,505,000 to MPTI in amounts of \$7,439,300 and \$3,065,700.

Whitney New Markets Investor 27, LLC (Whitney CDE 2) also made QLICI loans totaling \$5,000,000 to MPTI in the amounts of \$3,700,000 and \$1,300,000.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE N - NEW MARKETS TAX CREDIT TRANSACTIONS - Continued

MPTI used the proceeds from the QLICI loans for payment of a ground lease of land and buildings from the Ministries for \$4,216,000 and to fund new development. Construction was completed in Pasco County in October 2014, on the Tampa campus in May 2015, and a new school in Tampa in August 2015.

MPF issued loans to the Chase Fund 2 for \$7,439,300 and to the Whitney COE 2 for \$3,700,000.

In connection with making the loans to the Chase and Whitney investment funds, the Ministries entered into put options with Chase Community Equity, LLC, and with Whitney Bank (the Investors). The agreements allow the Investors to put their interest in the Chase and Whitney funds to the Ministries at any time during the four to six months following the seventh anniversary of the effective date. The purchase price of the interests is \$1,000. Also, the Ministries entered into call options that, if the Chase and Whitney investment funds do not exercise their put options, the Ministries may call the Investors' interests, three to six months following the seven-year anniversary of the QEI. The call options may be executed by the Ministries at any time during the 24-month period following the end of the put options period. The purchase price of the call options is the fair market value of the Investors' interests at the time of the call. The purchase price of the funds' interests is the greater of the fair market value of the CDEs' interest or the aggregate, amount of principal and interest owed by the funds on the leverage loan as of the call options closing date.

NOTE O - CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Ministries to concentrations of credit risk consist principally of cash deposits at Bank of America. The Ministries' cash and cash equivalents may exceed, on occasion, amounts in excess of the Federal Deposit Insurance Corporation insured amount. The Ministries have not experienced any losses in such accounts.

NOTE P - RISKS AND UNCERTAINTIES

In March 2020, the United States and global financial markets experienced significant volatility resulting from uncertainty caused by the world-wide coronavirus pandemic (COVID-19). General economic uncertainties have arisen that may impact future cash flows and changes in net assets as a result of the pandemic. The related financial impact cannot be reasonably estimated at this time.

In order to ensure ongoing availability of Metropolitan Ministries to respond timely to community needs, the Board of Directors earmarked \$4.1 million in reserves for COVID-19 relief for future years as needed.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE Q - SUBSEQUENT EVENTS

The Ministries has evaluated events and transactions occurring subsequent to June 30, 2020 as of October 15, 2020, which is the date the consolidated financial statements were available to be issued.

On October 6, 2020, the Ministries began application for full forgiveness from the promissory note with a private lender from the SBA under the CARES Act Paycheck Protection Program. The Ministries expects full forgiveness to be received and recognized as revenue in the fiscal year ending June 30, 2021.

SUPPLEMENTARY INFORMATION

Metropolitan Ministries, Inc. and Affiliates

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

June 30, 2020

Grantor/ Program Title	Federal CFDA#/State CSFA #	Pass - Through Entity Identifying Number	Pass-Through to Subrecipients	Expenditures
Federal Awards -				
<u>U.S. Department of Agriculture</u>				
Indirect awards				
Pass-through the Florida Department of Health				
Child and Adult Care Food Program	10.558	H-1214	-	\$ 164,445
Child and Adult Care Food Program	10.558	H-5024	-	69,198
				<u>233,643</u>
Total U.S. Department of Agriculture				<u>233,643</u>
<u>U.S. Department of Housing and Urban Development</u>				
Indirect awards				
Pass-through City of Tampa				
*Community Development Block Grant	14.218	N/A	-	100,000
*Community Development Block Grant	14.218	N/A	-	32,727
Community Development Block Grant	14.218	N/A	-	200,000
Community Development Block Grant	14.218	F2016-126	-	55,261
Community Development Block Grant	14.218	CD19-0079	-	42,943
				<u>430,931</u>
Pass-through Hillsborough County				
Community Development Block Grant	14.218	N/A	-	187,745
				<u>187,745</u>
Pass-through Hillsborough County				
Emergency Solutions Grant Program	14.231	N/A	-	224,571
				<u>224,571</u>
Pass-through Pasco County				
Emergency Solutions Grant Program	14.231	E-19-UC-12-0009	-	15,000
				<u>15,000</u>
Pass-through City of Tampa				
*City of Tampa Home Investment Partnerships Program	14.239	-	-	500,000
				<u>500,000</u>
Total U.S. Department of Housing and Urban Development				<u>1,358,247</u>

Metropolitan Ministries, Inc. and Affiliates

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

June 30, 2020

Grantor/ Program Title	Federal CFDA#/State CSFA #	Pass - Through Entity Identifying Number	Pass-Through to Subrecipients	Expenditures
<u>Corporation for National and Community Service</u>				
Indirect awards				
Pass-through Volunteer Florida				
AmeriCorps	94.006	15AFHFL0010035	-	21,765
AmeriCorps	94.006	19FXHFL0010002	-	147,219
				<u>168,984</u>
Pass-through Volunteer Florida				
Volunteer Generation Fund	94.021	-	-	3,578
				<u>3,578</u>
				<u>172,562</u>
Total Corporation for National and Community Service				
<u>Department of Homeland Security</u>				
Pass-through Hillsborough County				
Emergency Food and Shelter National Board Program	97.024	163800-005	-	173,339
				<u>173,339</u>
Pass-through Pasco County				
Emergency Food and Shelter National Board Program	97.024	169200-028	-	22,172
				<u>22,172</u>
				<u>195,511</u>
Total Department of Homeland Security				
<u>Default Agency</u>				
Pass-through Hillsborough County				
Coronavirus Relief Fund	21.019	N/A	-	588,549
				<u>588,549</u>
				588,549
				<u>2,548,512</u>

Metropolitan Ministries, Inc. and Affiliates

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

June 30, 2020

Grantor/ Program Title	Federal CFDA#/State CSFA #	Pass - Through Entity Identifying Number	Pass-Through to Subrecipients	Expenditures
State Financial Assistance -				
<u>Florida Department of Children and Families</u>				
Pass-through Pasco County				
Homeless Challenge Grant	60.014	QPZ07	-	44,723
				<u>44,723</u>
<u>Florida Housing Finance Corporation</u>				
Pass-through Pasco County				
* State Housing Initiatives Partnership Program	52.901	-	-	700,000
Pass-through Hillsborough County				
* State Housing Initiatives Partnership Program	52.901	08-1642	-	347,600
State Housing Initiatives Partnership Program	52.901	-	-	105,133
Pass-through City of Tampa				
* State Housing Initiatives Partnership Program	52.901	2007-1430	-	600,000
				<u>1,752,733</u>
Total of state financial assistance				<u>1,797,456</u>
Total of federal awards and state financial assistance				<u><u>\$ 4,345,968</u></u>

*These amounts represent loans for which the U.S. Department of Housing and Urban Development and Florida Housing Finance Corporation, respectively, impose continuing compliance requirements.

The accompanying notes are an integral part of this schedule.

Metropolitan Ministries, Inc. and Affiliates

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

June 30, 2020

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal and state award activity of Metropolitan Ministries, Inc. and Affiliates (the Ministries) under programs of the federal and state government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General* (Chapter 10.650). Because the Schedule presents only a selected portion of the operations of the Ministries it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Ministries.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, Cost Principles for Non-Profit Organizations, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Ministries have not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The following loan and loan guarantee programs have outstanding balances as of June 30, 2020:

<u>U.S. Department of Housing and Urban Development</u>	
Community Development Block Grant	\$ 132,727
Home Investment Partnership Program	<u>500,000</u>
	<u>632,727</u>
<u>Florida Housing Financial Corporation</u>	
State Housing Initiatives Partnership Program	<u>1,647,600</u>
Total	<u><u>\$ 2,280,327</u></u>

See also note H to the consolidated financial statements.

Metropolitan Ministries, Inc. and Affiliates
CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2020

	Metropolitan Ministries, Inc.	Metropolitan Ministries Foundation, Inc.	MiraclePlace, Inc.	MiraclePlace Foundation, Inc.	MiraclePlace Pasco Tampa Initiative, Inc.	Metropolitan Ministries Developer, LLC	Eliminations	Consolidated
ASSETS								
CURRENT ASSETS								
Cash	\$ 8,675,634	\$ 419,749	\$ -	\$ -	\$ -	\$ 124,742	\$ -	\$ 9,220,125
Investments	14,985	-	-	-	-	-	-	14,985
Grants and other receivables	1,669,109	-	-	61,247	-	-	-	1,730,356
Pledges receivable, current portion	262,950	-	-	-	-	-	-	262,950
Prepaid and other assets	386,151	-	-	-	-	-	-	386,151
Total current assets	11,008,829	419,749	-	61,247	-	124,742	-	11,614,567
Cash - for long-term purposes	447,636	124,518	19	-	82,934	-	-	655,107
BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	515,254	-	-	-	-	-	-	515,254
PLEDGES RECEIVABLE - long-term portion	-	-	-	-	-	-	-	-
NOTES RECEIVABLE, non-current	-	-	-	11,139,300	-	-	-	11,139,300
INTERCOMPANY RECEIVABLES	10,036,563	800,265	-	-	-	-	(10,836,828)	-
LAND, BUILDINGS AND EQUIPMENT, net of accumulated depreciation	4,101,347	1,135	13,783,333	-	13,700,024	-	(663,305)	30,922,534
TOTAL ASSETS	\$ 26,109,629	\$ 1,345,667	\$ 13,783,352	\$ 11,200,547	\$ 13,782,958	\$ 124,742	\$ (11,500,133)	\$ 54,846,762

Metropolitan Ministries, Inc. and Affiliates

CONSOLIDATING STATEMENT OF FINANCIAL POSITION - CONTINUED

June 30, 2020

	Metropolitan Ministries, Inc.	Metropolitan Ministries Foundation, Inc.	MiraclePlace, Inc.	MiraclePlace Foundation, Inc.	MiraclePlace Pasco Tampa Initiative, Inc.	Metropolitan Ministries Developer, LLC	Eliminations	Consolidated
LIABILITIES AND NET ASSETS								
CURRENT LIABILITIES								
Accounts payable trade	\$ 608,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 608,382
Accrued expenses	856,325	8,317	-	-	96,171	-	-	960,813
Deferred revenue	538,209	-	-	-	-	-	-	538,209
Notes payable, current portion	-	-	-	-	-	-	-	-
Line of credit	-	-	-	-	-	-	-	-
Total current liabilities	2,002,916	8,317	-	-	96,171	-	-	2,107,404
NOTES PAYABLE, non-current								
Note payable - in cash	347,600	-	-	-	-	-	-	347,600
Note payable - PPP	2,421,255	-	-	-	-	-	-	2,421,255
Forgivable notes from grants	1,932,727	-	-	-	-	-	-	1,932,727
New markets tax credit notes	-	-	-	-	15,429,079	-	-	15,429,079
INTERCOMPANY PAYABLES	-	-	-	9,551,580	1,285,248	-	(10,836,828)	-
TOTAL LIABILITIES	6,704,498	8,317	-	9,551,580	16,810,498	-	(10,836,828)	22,238,065
NET ASSETS								
Without donor restriction	18,179,291	1,212,832	13,783,352	1,648,967	(3,027,540)	124,742	(663,305)	31,258,339
With donor restriction	1,225,840	124,518	-	-	-	-	-	1,350,358
	19,405,131	1,337,350	13,783,352	1,648,967	(3,027,540)	124,742	(663,305)	32,608,697
TOTAL LIABILITIES AND NET ASSETS	\$ 26,109,629	\$ 1,345,667	\$ 13,783,352	\$ 11,200,547	\$ 13,782,958	\$ 124,742	\$ (11,500,133)	\$ 54,846,762

Metropolitan Ministries, Inc. and Affiliates

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2020

	Metropolitan Ministries, Inc.	Metropolitan Ministries Foundation, Inc.	MiraclePlace, Inc.	MiraclePlace Foundation, Inc.	MiraclePlace Pasco Tampa Initiative, Inc.	Metropolitan Ministries Developer, LLC	Eliminations	Consolidated
PUBLIC SUPPORT								
Contributions	\$ 17,425,131	\$ 793,455	\$ -	\$ -	\$ 128,000	\$ -	\$ (163,261)	\$ 18,183,325
Non-cash contributions	6,916,361	-	-	-	-	-	-	6,916,361
In-kind services	1,809,444	-	-	-	-	-	-	1,809,444
Special events (net of \$128,141 of direct expense)	543,854	-	-	-	-	-	-	543,854
Government grants	5,220,952	-	-	-	-	-	-	5,220,952
Private grants	2,928,744	2,410	-	-	-	-	-	2,931,154
Total public support	34,844,486	795,865	-	-	128,000	-	(163,261)	35,605,090
REVENUE								
Program service revenue	1,047,239	-	-	-	-	124,115	-	1,171,354
Thrift store sales	488,668	-	-	-	-	-	-	488,668
Café and catering revenue	742,820	-	-	-	-	-	-	742,820
Other income	1,045,552	169	-	-	-	-	(758,515)	287,206
Interest income	8,414	4,162	313	184,567	349	627	-	198,432
Total revenue	3,332,693	4,331	313	184,567	349	124,742	(758,515)	2,888,480
Total public support and revenue	38,177,179	800,196	313	184,567	128,349	124,742	(921,776)	38,493,570

Metropolitan Ministries, Inc. and Affiliates

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS - CONTINUED

For the year ended June 30, 2020

	Metropolitan Ministries, Inc.	Metropolitan Ministries Foundation, Inc.	MiraclePlace, Inc.	MiraclePlace Foundation, Inc.	MiraclePlace Pasco Tampa Initiative, Inc.	Metropolitan Ministries Developer, LLC	Eliminations	Consolidated
EXPENSES								
Program services	29,168,801	204,476	758,552	34	22,035	-	(921,776)	29,232,122
Supporting services								
Development and community support	1,849,937	41,095	-	-	-	-	-	1,891,032
Management and general	1,858,584	41,095	-	-	-	-	-	1,899,679
	3,708,521	82,190	-	-	-	-	-	3,790,711
Total expenses before depreciation, amortization, interest and NMTC gain	32,877,322	286,666	758,552	34	22,035	-	(921,776)	33,022,833
Change in net assets before depreciation, amortization, interest and NMTC gain (loss)	5,299,857	513,530	(758,239)	184,533	106,314	124,742	-	5,470,737
Depreciation	907,056	833	388,714	-	426,164	-	-	1,722,767
Amortization and interest	167	-	206,740	1,073	275,166	-	-	483,146
Total depreciation, amortization and interest	907,223	833	595,454	1,073	701,330	-	-	2,205,913
Net gain (loss) from NMTC	-	-	18,431,577	(12,825,600)	-	-	-	5,605,977
Change in net assets	4,392,634	512,697	17,077,884	(12,642,140)	(595,016)	124,742	-	8,870,801
Net assets at beginning of year*	15,012,497	824,653	(3,294,532)	14,291,107	(2,432,524)	-	(663,305)	23,737,896
Net assets at end of year	\$ 19,405,131	\$ 1,337,350	\$ 13,783,352	\$ 1,648,967	\$ (3,027,540)	\$ 124,742	\$ (663,305)	\$ 32,608,697

*Beginning net assets between the individual entities are restated from the prior year presentation to conform with the current year. This restatement had no impact on consolidated beginning net assets.



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Richard B. Gordimer, of Counsel	
Cesar J. Rivero, in Memoriam (1942-2017)	

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

Board of Directors
Metropolitan Ministries, Inc. and Affiliates

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Metropolitan Ministries, Inc. and Affiliates (a nonprofit organization) (collectively the Ministries), which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities and changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 15, 2020.

Internal Control Over Financial Reporting

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

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

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

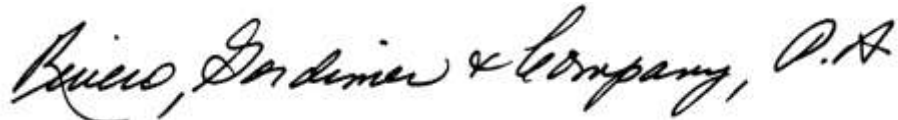


Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Ministries' consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Bruce, Gardner & Company, P.A." The signature is written in black ink and is positioned to the right of the date and location text.

Tampa, Florida
October 15, 2020



RIVERO, GORDIMER & COMPANY, P.A.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
Metropolitan Ministries, Inc. and Affiliates

Report on Compliance for Each Major Federal Program and State Project

We have audited Metropolitan Ministries, Inc. and Affiliates' (the Ministries) compliance with the types of compliance requirements described in OMB Compliance Supplement and the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2020. The Ministries' major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Ministries' major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Those standards, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Ministries' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Ministries' compliance.



Opinion on Each Major Federal Program and State Project

In our opinion, the Ministries complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the Ministries is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Ministries' internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program or state project and to test and report on internal control over compliance in accordance with the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Ministries' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or as combination deficiencies, in internal control over compliance with the type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charge with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and results of that testing based on the requirements of the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



Tampa, Florida
October 15, 2020

Metropolitan Ministries, Inc. and Affiliates

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2020

Section I - Summary of Auditors' Results**Financial Statements**

Type of auditors' report issued	<u>Unmodified</u>	
Internal control over financial reporting		
Material weakness(es) identified?	_____ yes	<u> X </u> no
Significant deficiency(ies) identified?	_____ yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes	<u> X </u> no

Federal Awards and State Financial Assistance

Internal control over major federal programs and state projects		
Material weakness(es) identified?	_____ yes	<u> X </u> no
Significant deficiency(ies) identified?	_____ yes	<u> X </u> none reported
Type of auditors' report issued on compliance for major federal programs and state projects?	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) Chapter 10.650, <i>Rules of the Auditor General</i> ?	_____ yes	<u> X </u> no

Identification of major federal programs and state projects:

Federal Programs

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.239	Home Investment Partnerships Program
21.019	Coronavirus Relief Fund

State Project

<u>CSFA Number</u>	<u>Name of State Project</u>
52.901	State Housing Initiative Partnership Program

Dollar threshold used to distinguish between type A and type B federal programs	<u>\$ 750,000</u>
---	-------------------

Dollar threshold used to distinguish between type A and type B state projects	<u>\$ 539,237</u>
---	-------------------

Auditee qualified as low-risk auditee?	<u> X </u> yes _____ no
--	------------------------------

Metropolitan Ministries, Inc. and Affiliates

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended June 30, 2020

Section II - Financial Statements Findings

No matters were required to be reported for the year ended June 30, 2020. Accordingly, a corrective action plan is not required

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

No matters were required to be reported for the year ended June 30, 2020. Accordingly, a corrective action plan is not required

Section IV - Other Issues

Prior Year Findings

No prior year audit findings pursuant to Section 10.654(1)(e), Rules of the Auditor General

Management Letter

No findings or observations were required to be reported in a management letter pursuant to Section 10.654(1)(e), *Rules of the Auditor General*

Supporting documentation and names have been removed to protect privacy. These documents are on file at PCF



**Reimbursement Template
Summary of Expenses**

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

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

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

Item Number	Quantity	Item Description	Total Cost
1	10,212 packages/ cans	Riceland Long Grain Rice (7,716 packages), Hayes Beans Large Lima (2,496 cans) – May/June food purchase from Cheney Brothers (CBI) – partial allocation of total receipt amount	\$16,800.00
2	10,831 cans	Campbell’s Chicken Noodle Soup – July food purchase from Cheney Brothers (CBI) – partial allocation of total receipt amount	\$12,000.00
3	9,612 cans	Bush’s Blackeye Peas – August food purchase from Cheney Brothers (CBI) – partial allocation of total receipt amount	\$10,800.00
4	10,800 cans	Bumble Bee Tuna Chunk Light – September food purchase from Cheney Brothers (CBI) – partial allocation of total receipt amount	\$10,800.00
5	1,320 packages	Malt-o-meal Cereal Golden Puffs – October food purchase from Cheney Brothers (CBI) – partial allocation of total receipt amount	\$4,200.00
6	1,536 packages	Malt-o-meal Cereal Cinnamon Toast – November/December food purchase from Cheney Brothers (CBI) – partial allocation of total receipt amount	\$4,800.00
7	1 month	██████████ Jul 2020 rent assistance – paid to landlord ██████████	\$755.58
8	1 month	██████████ June 2020 rent assistance – paid to landlor ██████████	\$1,620.00

9	1 month	[REDACTED] Jul 2020 rent assistance – paid to landlord [REDACTED]	\$1,031.00
10	1 month	[REDACTED] June 2020 rent assistance – paid to landlord [REDACTED]	\$1,199.00
11	1 month	[REDACTED] August 2020 rent assistance – paid to landlord [REDACTED]	\$995.00
12	1 month	[REDACTED] June 2020 rent assistance – paid to landlord [REDACTED]	\$1,450.00
13	1 month	[REDACTED] partial Jul /August 2020 rent assistance – paid to	\$1,155.00
14	1 month	[REDACTED] August 2020 rent assistance – paid to landlord [REDACTED]	\$1,210.00
15	1 month	[REDACTED] June 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
16	1 month	[REDACTED] September 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
17	1 month	[REDACTED] July 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
18	1 month	[REDACTED] September 2020 rent assistance – aid to landlord [REDACTED]	\$750.00
19	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
20	1 month	[REDACTED] August 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
21	1 month	[REDACTED] S. September 2020 rent assistance – paid to landlor [REDACTED]	\$750.00
22	1 month	[REDACTED] August 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
23	1 month	[REDACTED] September 2020 rent assistance – aid to landlord [REDACTED]	\$750.00
24	1 month	[REDACTED] September 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
25	1 month	[REDACTED] September 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
26	1 month	[REDACTED] August 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
27	1 month	[REDACTED] September 2020 rent assistance – paid to landlord [REDACTED]	\$750.00

28	1 month	[REDACTED] July 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
29	1 month	[REDACTED] September 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
30	1 month	[REDACTED] September 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
31	1 month	[REDACTED] October 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
32	1 month	[REDACTED] August 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
33	1 month	[REDACTED] October 2020 rent assistance – paid to landlord [REDACTED]	\$500.00
34	1 month	[REDACTED] October 2020 rent assistance – aid to landlord	\$750.00
35	1 month	[REDACTED] October 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
36	1 month	[REDACTED] May 2020 rent assistance – paid to mortgage holder	\$750.00
37	1 month	[REDACTED] August 2020 rent assistance – paid to landlord	\$750.00
38	1 month	[REDACTED] October 2020 rent assistance – aid to landlord [REDACTED]	\$750.00
39	1 month	[REDACTED] October 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
40	1 month	[REDACTED] October 2020 rent assistance – paid to landlord [REDACTED]	\$750.00
41	1 month	[REDACTED] November 2020 rent assistance – paid to landlord	\$888.00
42	1 month	[REDACTED] October 2020 rent assistance – paid to landlord	\$940.00
43	1 month	[REDACTED] November 2020 rent assistance – paid to landlord	\$1000.00
44	1 month	[REDACTED] June 2020 utility assistance – paid to Utility Vendor Duke Energy	\$290.53
45	1 month	[REDACTED] June 2020 utility assistance – paid to Utility Vendor Duke Energy	\$344.73
46	1 month	[REDACTED] June 2020 utility assistance – paid to Utility Vendor Duke Energy	\$153.18

47	1 month	[REDACTED] July 2020 utility assistance – paid to Utility Vendor Duke Energy	\$250.00
48	1 month	[REDACTED] July 2020 utility assistance – paid to Utility Vendor TECO	\$148.18
49	1 month	[REDACTED] August 2020 utility assistance – paid to Utility Vendor Duke Energy	\$250.00
50	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,700.00
51	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$2,200.00
52	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$847.00
53	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,119.00
54	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$950.00
55	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,850.00
56	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$796.00
57	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$1,400.00
58	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,100.00
59	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,150.00
60	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,002.00
61	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,210.00
62	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,816.00
63	1 month	[REDACTED] April 2020 rent assistance – paid to mortgage holder	\$1,518.48
64	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$940.00
65	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$1,315.00

66	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$535.00
67	1 month	[REDACTED] April 2020 rent assistance – paid to landlord [REDACTED]	\$1,300.00
68	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$875.00
69	1 month	[REDACTED] May 2020 rent assistance – paid to landlord	\$1,700.00
70	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$940.00
71	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$1,543.96
72	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$1,350.00
73	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$1,147.82
74	1 month	[REDACTED] May 2020 rent assistance – paid to landlord [REDACTED]	\$1,400.00
75	1 month	[REDACTED] June 2020 rent assistance – paid to landlord [REDACTED]	\$1,340.75
76	1 month	[REDACTED] June 2020 rent assistance – paid to landlord [REDACTED]	\$1,005.00
77	1 month	[REDACTED] April 2020 rent assistance – paid to landlord T [REDACTED]	\$869.00
78	1 month	[REDACTED] May 2020 rent assistance – aid to mortgage holder	\$1,826.77
79	1 month	[REDACTED] June 2020 rent assistance- paid to landlord N [REDACTED]	\$995.00
80	1 month	[REDACTED] June 2020 rent assistance – paid to landlord [REDACTED]	\$1,105.00
81	1 month	[REDACTED] June 2020 rent assistance – paid to landlord [REDACTED]	\$1,693.00
82	1 month	[REDACTED] June 2020 rent assistance – paid to mortgage holder	\$1,114.17
83	1 month	Williams June 2020 rent assistance – paid to mortgage holder	\$2663.82

Total Reimbursement Request: \$ 136,647.97



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/13/2020

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

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

PRODUCER BKS Partners 4211 W. Boy Scout Blvd Ste 800 Tampa FL 33607	CONTACT NAME: PHONE (A/C. No. Ext): 813-223-3911 FAX (A/C. No): 813-221-1857 E-MAIL ADDRESS: tampacerts@bks-partners.com												
INSURER(S) AFFORDING COVERAGE													
INSURED Metropolitan Ministries, Inc. 2002 North Florida Avenue Tampa FL 33602	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">INSURER A : Bridgefield Casualty Ins. Co.</td> <td style="width: 20%; text-align: center;">NAIC # 10335</td> </tr> <tr> <td>INSURER B : New Hampshire Insurance Co.</td> <td style="text-align: center;">23841</td> </tr> <tr> <td>INSURER C : AmGUARD Insurance Company</td> <td style="text-align: center;">42390</td> </tr> <tr> <td>INSURER D : Lexington Insurance Company</td> <td style="text-align: center;">19437</td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER A : Bridgefield Casualty Ins. Co.	NAIC # 10335	INSURER B : New Hampshire Insurance Co.	23841	INSURER C : AmGUARD Insurance Company	42390	INSURER D : Lexington Insurance Company	19437	INSURER E :		INSURER F :	
INSURER A : Bridgefield Casualty Ins. Co.	NAIC # 10335												
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INSURER C : AmGUARD Insurance Company	42390												
INSURER D : Lexington Insurance Company	19437												
INSURER E :													
INSURER F :													

COVERAGES**CERTIFICATE NUMBER:** 180678546**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			C1GP100540-00	3/1/2020	3/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
C	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> \$1,000 Comp <input checked="" type="checkbox"/> \$1,000 Coll			C2GP100431-00	3/1/2020	3/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ \$10000			C3GP100229-00	3/1/2020	3/1/2021	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	0196-36969	6/12/2020	6/12/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Property Policy - Special Form			41-LX-060367620-1	3/1/2020	3/1/2021	Limit 4,338,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Proof of Coverage

CERTIFICATE HOLDER**CANCELLATION** 30 days/10 days for non payment
 Metropolitan Ministries Inc
 2002 N Florida Avenue
 Tampa FL 33602
 United States

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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

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

Organization Name: Metropolitan Ministries

Project Name: COVID-19 Pinellas Relief

FROM (date): December 1, 2020 TO (date): December 31, 2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	\$12,425	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>)	\$129,000	\$129,000
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>)	\$1,522	0
Training (<i>staff development, conferences, long distance travel</i>)	0	0
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	\$750	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
TOTAL	143697	129000

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

BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkxsaQkCg>

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

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

Organization Name: Metropolitan Ministries

Project Name: COVID-19 Pinellas Relief

FROM (month/year): December/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).

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

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

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

Define each supply requested, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming.

Food Category Request:

\$129,000 – Total amount for food purchased from Cheney Brothers or Nu Vista Food Group to be used for food boxes. Each food box has approximately 36 meals or enough food to feed a family of 4 for 3-5 days and costs on average \$30 per box.

With these funds we will be able to provide food boxes to 4,300 families in Pinellas County. This is a 75% increase over 2019 to meet the enormous need of food insecurity caused by COVID 19. The increase in food boxes serving Pinellas County residents is an unbudgeted expense.

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

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

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

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

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.

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

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

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

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

Logistical Partner Organizations

Partner Name	Address	Contact	Phone
Oldsmar Cares	149 FL-580 Oldsmar, FL 34677	JoAnne Fitzpatrick	727-458-4799
Lealman Asian Family Center	4255 56th Ave N. St Petersburg, 33714	Donna McDill	727-528-7891
Mattie Williams	1003 Dr. Martin Luther King Jr Blvd, Safety Harbor, FL 34695	Cassidy Fitzpatrick	727-373-9095
Mt. Olive Baptist Church (Greenwood)	600 Jones Street Clearwater, FL 33755	Brother Joseph Smiley	727-688-9186
Positive Impact	600 Jones Street Clearwater, FL 33755	Kara'lynn Brubaker	727-698-2305
Skinner Foundation	Greater St. Petersburg	Ariana	363-258-0964