

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

PASADENA COMMUNITY CHURCH, 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 **PASADENA COMMUNITY CHURCH, INC**, whose address is 227 70th St South Saint Petersburg, FL 33707 (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: **Pasadena Community Church, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **V. Brunson**

Address: **227 70th Street South St. Petersburg, Fl 33707**

Phone Number: **727-381-2499**

Grantee's Data Universal Numbering System (DUNS) number: **113377352**

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

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

e) Period of Grant Performance, Start and End Date: **September 10, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$21,402.78** (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: **approximately
9% of funding for expanded local services only**

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 **Thirteen thousand two hundred dollars and no 00/100 cents (\$13,200)** for expanded local services with up to \$1,200.00 (approximately 9%) allowed for indirect costs.
- b) **GRANTEE** shall also be allowed up to Eight Thousand Two Hundred and Two Dollars and 78/100 cents (\$8,202.78) for allowable cost reimbursement of expenses after 03/01/2020 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 thirteen thousand two hundred dollars and no 00/100 cents (\$13,200.00) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to one thousand two hundred dollars (\$1,200.00) equivalent to approximately 9% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

b) **GRANTEE** shall also be allowed up to Eight Thousand Two Hundred and Two dollars awarded and 78/100 cents (\$8,202.78) for allowable cost reimbursement of expenses after 03/01/2020 which are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE**.

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

d) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-reimbursement basis, with the **AGENCY** to submit invoices with supporting documentation to

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

e) 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:**

V. Brunson, President
Pasadena Community Church, Inc.
227 70th Street South
St. Petersburg, FL 33707
727-642-3271

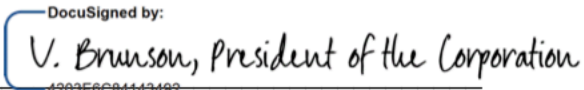
SIGNATURE PAGE FOLLOWS

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: 9/24/2020

GRANTEE: Pasadena Community Church, Inc.

By: 
4203E6C04143492...
V. Bronson, President
vbrunson.umw@gmail.com
Date: 9/24/2020

GRANTEE: Pasadena Community Church, Inc.

By: 
78AC7B4D8557443...
Dennis Fagan, Staff Parish Committee Leader
dfagan100@msn.com
Date: 9/24/2020

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 GENERALDEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

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

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention Requirements

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

Reporting Requirements and Timelines

Each prime recipient of Coronavirus Relief Fund 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.

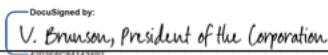
Appendix 2 - Attestation

ATTESTATION

I, V. Brunson, President of the Corporation, am the Title: President of the Corporation of Name of
Organization: Pasadena Community Church, and I certify that:

1. I have the authority on behalf of Pasadena Community Church
(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. Pasadena Community Church (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. Pasadena Community Church (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: V. Brunson, President of the Corporation (Printed Name)

Signature:  V. Brunson, President of the Corporation

Title: President of the Corporation

Date: 9/24/2020

APPENDIX 3 – Minimum Monitoring Requirements

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

Appendix 4 – Application for Funding (including budget plan)

Jackie Taylor

Pasadena Community Church Inc.

Be the Difference COVID-19

Pinellas CARES Nonprofit Partnership Fund

Pasadena Community Church Inc.

Ms. V. Brunson
227 70th St S
Saint Petersburg, FL 33707

JACKIET@PCCUMC.ORG
O: 727-381-2499 x220
M: 727-642-3271

Mrs Jackie B Taylor

227 70th St S
Saint Petersburg, FL 33707

jackiet@pccumc.org
O: 727-381-2499
M: 727-743-8031

Application Form

Introduction

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

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

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

Priority Funding Areas*

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

Food

Reimbursement*

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

Will your organization be applying for this cost reimbursement?

Yes

Future Programming*

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

Yes

Project Name*

Be the Difference COVID-19

EIN*

59-0624434

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.

113377352

Mission Statement*

To meet the increased need for assistance of food insecure in our community due to COVID-19 crisis, we are opening our food pantry on a weekly basis instead of monthly; providing food bags specific to families with children; preparing and distributing ready-made carryout meals for individuals and families with vulnerable children, elderly/caretakers and homeless.

Total Operating Expenditure*

What are your total annual operating expenses?

\$1,791,393.61

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.

\$21,402.78

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).

In 2019, the Church Vision Team established three target groups; hungry, vulnerable children and the homeless, to increase our "Be the Difference in our community" efforts in 2020. We welcome our clients from Pinellas County compassionately and free of prejudice.

In the creation and design of this COVID-19 project, we intentionally expanded our efforts to help more from each group and increase the amount of food of higher nutritional value in each bag. The evolution monthly to weekly distribution of food for the hungry supplying food bags and carryout meals following all CDC guidelines.

We value our collaborative community partnerships who serve individual and families who are experiencing unemployment and underemployment due to COVID-19. We are partnering with Healthy Start Coalition Pinellas County, Florida Resurrection House and Florida Dream Center to assist in meeting increased food needs due to COVID-19. .

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 March 2020, we began our COVID-19 "Be the Difference" Project to aggressively expand our local mission distribution of food to meet the increased need for assistance in our local community.

Service Area*

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

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

Impact on Organization*

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

Since March 2020 we have increased in the number of bags distributed monthly from the food pantry and carryout meals provided by our Hospitality Ministry to meet the food insecurities resulting from COVID-19. The greatest impact is being able to provide enough healthy food to meet the rapid growth for assistance. The church does not have an operating budget for the Mission Projects of the Food Pantry or Hospitality Ministry. Food items are supplied by in-kind donations and donor-restricted funds specifically designated for food.

March 16, 2020, all activities of the church halted due to COVID-19, including the food pantry and kitchen. We began to design Be the Difference COVID-19 project to adapt and expand our food distribution. We resumed distribution of food on a weekly basis instead of monthly due to elevated requests for assistance due to COVID-19 food insecurities. We added a weekly donation drive to collect items. Donations are not sustainable to the growth increasing our expenditures.

We have experienced a constant increase monthly in the number of individuals served. In early March distributed 79 food bags, and August 400. The master list of recipients has steadily increased from 100 in March to 431 in August. Each individual bag supports an average of 3.5 family members per household.

Church volunteers pack paper grocery bags following COVID-19 guidelines, with a minimum 17 items. Each bag ideally includes cereal/oatmeal, meat (canned or frozen), pasta, eggs, fresh/canned vegetables, peanut butter, canned/dried fruit, soup and pasta sauce.

RCS Food Bank donates 192 count of an average of 8 different food items only once a month. In July, we needed 5,899 items to fill the minimum amount of items for 347 bags, 4,363 pieces short of RCS donation. As the need increased exponentially, the donations are not sustaining the incredible growth, thus requiring us to purchase items directly from food suppliers (e.g. Wal-Mart, SAMS, GFS, Sysco, Publix, Aldi)

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.**

990Exemption.pdf

Board-Approved Budget*

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

2020Budget.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.

Our last financial review was in 2016. In 2018 through 2020, we were changing leadership, operating/accounting and payroll software. It was decided the next audit would be performed once all systems and leaders had been in place for awhile. Our next audit will be in 2021 of the 2020 financials. All systems were converted successfully.

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.

We have not had an independent audit since 2016 so there are no recent management letters.

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.

None.

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.

\$8,202.78

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.

Reimbursements_revised.pdf

Only one Priority fund was selected, Food.

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: 7,169 people served from Food Pantry and Hospitality Ministry from March-August 2020

Funding and Usage

Client Service Delivery*

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

Pasadena Community Church Food Pantry has been providing services to residents of South Pinellas County one time a month for 25 years. Paper grocery bags with 15-18 items and pre-packaged. Each bag ideally includes cereal/oatmeal, meat (canned or frozen), pasta, eggs, fresh vegetables, peanut butter, canned or dried fruit, canned vegetables, soup and pasta sauce.

Due to increased requests for assistance because of COVID-19 we expanded to a weekly food distribution. Pantry is held every Thursday from 9:00-11:30 am in the drive-thru Portico of the Life Enrichment Center at Pasadena Community Church 227 70th Street South St. Petersburg 33707. Volunteers, touch-free, load bags in the trunk or back seat of vehicles. We have observed an increase in clients walking, riding public transportation, or riding bikes to take part in distribution. Sacks of food are delivered, by volunteers or staff, to clients that have no transportation. To request delivery assistance, individuals can contact the church via phone 727.381.2499 or through the church website <https://www.pasadenacommunitychurch.org/covid-19-ministry/>.

Healthy Start Coalition Staff pick up packed bags of food, with items specific to families with young children, from the church location monthly by appointment to distribute. Healthy Start staff communicate with church staff, the number of bags needed and any specific food needs. A average of 36 bags have been provided monthly since the start of COVID-19.

Carryout meals for Florida Resurrection House are prepared and packaged in accordance with all CDC COVID-19 regulations and the State of Florida Department of Health operating guidelines in the church kitchen every Thursday. Church Volunteers deliver meals to the Resurrection Campus at 800 11th St N, St. Petersburg, FL 33705.

In September we will be provide carryout meals to the Florida Dream Center weekly to serve homeless individuals. Florida Dream Center staff will pick up the meals for safe transporting

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?

Pasadena Community Church has created a well thought out marketing and communication plan for our Food Pantry. We have partnered with 5 of Pinellas County Emergency organizations, informing them we would keep our Food Pantry open every week for a Thursday distribution. We have made use of the main street in front of PCC, Pasadena Ave South, where we have placed a banner informing the community of our Food Pantry hours. We have also created a COVID-19 Response page on our website to inform all website traffic how we are responding to the needs of the community during COVID-19 pandemic. All of our social media accounts have also had announcements about the Food Pantry distribution. These have been shared throughout the community. Last, we continue to announce the Food Pantry during announcement time of our online worship service.

Community Partners collaborate with church staff about their needs versus the church's availability of resources to meet their specific needs.

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.

The Pasadena Community Church Life Enrichment Center becomes the secondary Emergency Operation Center for South Pasadena, St Pete Beach and Treasure Island in the event of a hurricane mandatory evacuation of the Islands. This would be substantial benefit to allow us to continue with food distribution. The principalities provide a generator that supplies power to the entire building. With power, we would be able to continue the project if the building is structurally sound and the food supplies have not been damaged. Distribution would continue outside the building as we are doing now with COVID-19 with inventory on hand prior to the storm and purchasing will resume with adaptability.

Distribution information would be relayed to Pinellas County Emergency Management and banner signage would be displayed along Pasadena Avenue.

Evidence of Insurance Coverage*

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

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

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

Insurance.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.

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

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

Budget Summary*

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

Capital includes buildings, vehicles, equipment at \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-

response activities. Outright purchase must be less than the cost of renting or leasing OR if renting or leasing is not available.

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

Please export as a PDF and upload it.

CARES-Partnership-Fund-Budget-Summary-Grant Revised.xlsx

Comment: Final Approved Budget Summary attached administratively to replace outdated first draft. Original submission can be viewed in Organizational Documents Tab.

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.

Budget narrative revised.docx

Capital Requests

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

Please upload in PDF format.

Logistical partner organizations (LPOs) are considered to be a critical part of service delivery strategy for this grant program, and using them is highly encouraged. Typical LPOs are:

- Grassroots organizations with small annual operating budgets (under \$50,000)
- Churches and other faith-based organizations
- Neighborhood associations
- Social organizations/collaboratives
- Resident councils in low-income house communities

- Neighborhood family centers
- Senior centers

Their essential role is to serve as outreach, information, referral and service delivery sites for food distribution, legal aid counseling to prevent evictions and behavioral health services, consistent with the three priority need areas in the grant specifications.

Are you going to use LPOs in this programming?*

Yes

Logistical Partner Organizations (LPOs)

LPO List*

Please upload a list with entity names and primary contact information for each LPO. If there is additional information to provide, do so in the text box below.

Resurrection House: Ellen McDonald, Executive Director
 Florida Resurrection House
 800 11th Street North
 St Petersburg, FL 33705

Phone 727-823-4742
 Fax 727-823-4103

Healthy Start Coalition: Noelle Chase
 4000 Gateway Centre Boulevard, Suite 200
 Pinellas Park, FL 33782
 727-507-6330

Florida Dream Center
 Food Distribution Coordinator:Melody Bacon
 4017 56th Ave North
 St. Petersburg, Fl 33714
 727.851.9074

Role in Programming*

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

Resurrection House distributes prepared carryout meals to their residents weekly and Healthy Start Coalition distributes Food bags to families receiving their services. New partnership with Florida Dream Center to provide boxed meals to serve to homeless in their weekly distribution in Pinellas County, specifically in the Lealman area.

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.

6909

September 2020 Projections - Food*

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

1532

October 2020 Projections - Food*

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

2007

November 2020 Projections - Food*

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

1532

December Projections - Food*

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

1838

Funder Involvement

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

None of the above

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:

We received the PPP Loan from Republic Bank to cover payroll and employer healthcare costs for 10 weeks starting 5/4/2020.

Corrective Action*

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

None

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.

Jackie Taylor 8/28/2020

File Attachment Summary

Applicant File Uploads

- 990Exemption.pdf
- 2020Budget.pdf
- Reimbursements_revised.pdf
- Insurance.pdf
- CARES-Partnership-Fund-Budget-Summary-Grant Revised.xlsx
- Budget narrative revised.docx



Filing Requirements

Generally, tax-exempt organizations must file an annual information return (Form 990 (PDF) or Form 990-EZ (PDF)). Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ. Churches, some church-affiliated organizations and certain other types of organizations are excepted from filing.

Interactive Training

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online Small to Mid-Size Tax Exempt Organization Workshop.

Page Last Reviewed or Updated: 28-Jul-2020

PASADENA COMMUNITY CHURCH
Analysis of Revenues & Expenses - Summary
Fund: CHURCH BUDGET FUND
January to December 2020

Accounts	Annual Budget (This Year)
Revenues	
OFFERINGS	\$1,462,398.97
CHURCH PROJECTS	\$249,100.00
OTHER INCOME	\$79,894.64
PLANNED GIVING	\$0.00
IN/OUT	\$0.00
Total Revenues	<u>\$1,791,393.61</u>
Expenses	
ADMIN/FACILTY MINISTRY	\$45,478.00
FINANCIAL ADMIN EXP CENTER	\$189,956.21
RECREATION MINISTRY	\$0.00
HOSPITALITY EXP CENTER	\$1,000.00
MODERN WORSHIP EXP CENTER	\$2,800.00
SACRED ARTS EXP CENTER	\$1,898.00
MAINTENANCE EXP CENTER	\$325,883.15
EDUCATION MINISTRY	\$1,600.00
CHILDREN'S MINISTRY EXP CENTER	\$0.00
YOUTH MINISTRIES EXP CENTER	\$0.00
NURTURING MINISTRY	\$0.00
STAFF PARISH/PERSONNEL	\$1,118,278.25
APPORTIONMENT MINISTRIES	\$100,000.00
SENDING MINISTRIES	\$1,500.00
CAPITAL EXPENSES	\$2,500.00
IN/OUT ACCOUNT EXPENSES	\$0.00
NEW MEMBER EXPENSE CENTER	\$500.00
Total Expenses	<u>\$1,791,393.61</u>
Net Total	\$0.00

**Supporting fiscal documentation
has been removed to protect
privacy. It is on file at PCF.**

Organization Name: Pasadena Community Church

Project Name: Be the Difference COVID-19

From: March 26, 2020

TO: December 30, 2020

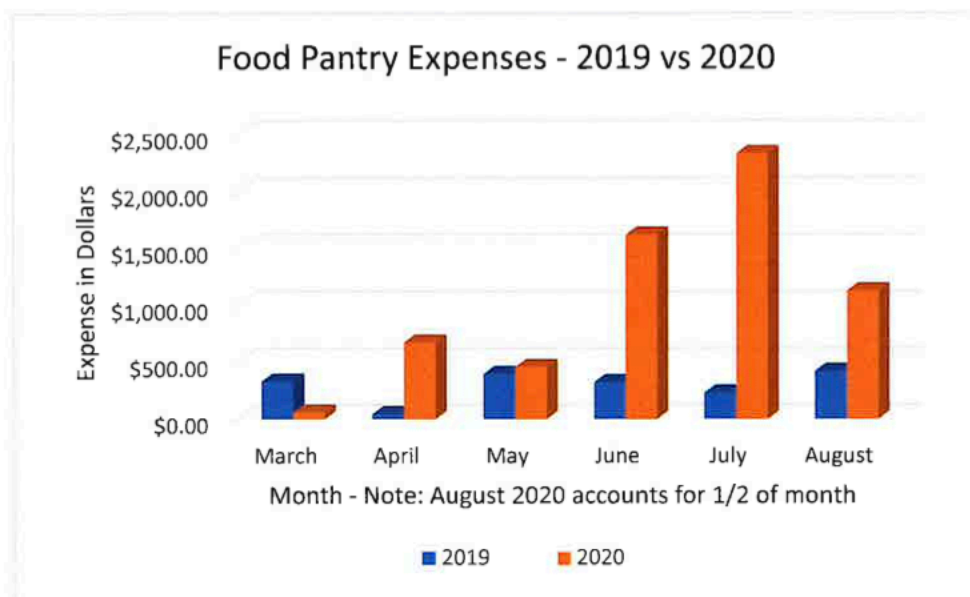
Cover Letter for Reimbursements: March 26-August 31, 2020

Actual receipts, invoices and bank statements documenting purchases for items for Food Pantry and Hospitality Ministry are included in this download.

Pasadena Community Church Budget does not include mission work for Food Pantry and Hospitality Ministries. The Food Pantry relies on in-kind and cash donations, RCS donations, and purchasing the additional items needed utilizing donor restricted specifically designated funds.

The requests for assistance began to increase in late March due to COVID-19. We decided to increase our distribution from monthly to weekly. We also expanded to open a weekly food drop off on campus weekly. The donations in sustained the increase in our food pantry assistance through March-May 2020. This chart compares 2019 to 2020 expenses. There are slight variances with actual documentation due to date of purchase and date check was paid to vendor.

	2019	2020
March	\$332.44	\$59.52
April	\$43.54	\$675.21
May	\$395.74	\$460.34
June	\$324.10	\$1,622.70
July	\$229.87	\$2,336.58
August	\$421.40	\$1,129.92



The donations were not sustainable to increased need for items beginning in June. The expenses have continued to increase and the amount of donations have decreased. The requested reimbursement amount is the difference in what we would typically pay and we have paid as a result of COVID-19 assistance requests.

The actual costs of food items and carryout packing supplies for Hospitality Ministry were new services added to meet needs of Community Partners. All COVID-19 assistance expenses are being requested for reimbursement. All COVID-19 safety supplies (gloves, sanitizing wipes/solution) were purchased by the PCC Hospitality Ministry for the protection of those preparing and those receiving the goods.

Terry L. Rhodes
Executive Director



2900 Apalachee Parkway
Tallahassee, Florida 32399-0500
www.flhsmv.gov

**Florida Department of Highway Safety and Motor Vehicles
Division of Motorist Services
Bureau of Motorist Compliance**

Certificate of Self-Insurance

THIS IS TO CERTIFY:

**Florida Conference of the United Methodist Church and Affiliated Religious
Organizations**

has furnished satisfactory evidence, pursuant to Chapter 324.171, Florida Statutes, of possessing a net unencumbered capital of at least forty thousand dollars and will respond to the requirements of the Florida Financial Responsibility Law. This certificate provides limits of liability insurance, \$10,000/\$20,000/\$10,000, Chapter 324.021(7) and personal injury protection coverage, Chapter 627.733(3)(b), Florida Statutes, covering 507 motor vehicles of this corporation and its subsidiaries as listed on the back of this page.

This certificate is valid from 12/30/2019 through 12/29/2020 and may, upon notice, be cancelled by the Department.

Certificate Number

4649

**William "Ray" Graves, Chief Bureau of Motorist Compliance
Department of Highway Safety and Motor Vehicles**

HSMV 74754 (9/2014)



Florida Annual Conference of The United Methodist Church 2020 Insurance Summary Coverage Period: 12/31/2019 – 12/31/2020

Below is a brief listing of the insurance programs, coverages, limits and deductibles the Florida Annual Conference of The United Methodist Church (hereinafter referred to as the "Conference") procured on behalf of its membership for the coverage period December 31, 2019 – December 31, 2020. The Conference is self-insured for a portion of the coverage and purchases excess insurance to limit its exposure to loss.

In the event of a claim under any of the coverages procured by the Conference, the determination of whether insurance or Conference loss funds are available to pay these claims is based solely upon the terms, conditions and exclusions of the applicable excess insurance policies. Copies of the excess insurance policies and a complete list of excess insurers are on file with the Ministry Protection Department and are available for review upon request.

PROPERTY INSURANCE: All risk replacement cost coverage for direct damage to buildings, contents and property in the open as per the Schedule of Properties and Insurable Values on file in the RiskConsole insurance database.

Property Limits:

- | | |
|---|--------------------------------------|
| ▪ Total Conference Property Limit: | \$50,000,000 per occurrence, except: |
| ▪ Equipment Breakdown (Boiler and Machinery) Limit: | \$25,000,000 per accident |
| ▪ Flood Limit: | \$50,000,000 annual aggregate |
| ▪ Earthquake Shock Limit: | \$50,000,000 annual aggregate |
| ▪ Terrorism Limit: | \$15,000,000 per occurrence |
| ▪ Property in Construction (Builders Risk) Limit: | \$7,500,000 per occurrence |
| ▪ Miscellaneous Coverages Limit: | As per the excess policy schedule |

Church Deductibles:

- All Other Perils: \$5,000 per occurrence (excluding Named Windstorm)
- Named Windstorm: 5% of values separately applied to each of the following items that sustain loss or damage:
 1. Each building or structure (including property in the open)
 2. Personal property within the building or structure (including property in the open)
 Values used when calculating the Named Windstorm deductible will be the Schedule of Properties and Insurable Values on file with the Ministry Protection Department at the time of loss.

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policies on file with the Ministry Protection Department:

<u>Primary Property Insurance Companies</u>	<u>Policy Number</u>	<u>Policy Term</u>
Westchester Surplus Lines Ins. Co. (Lead Property)	D3737362A 011	12/31/19-12/31/20
Hartford Steam Boiler Ins. Co. (Eqmt Bkdwn)	FBP2206289	12/31/19-12/31/20
Lloyd's of London (Terrorism)	CMCTR1902346	12/31/19-12/31/20

Proprietary Information: Data provided on this page is proprietary between The Florida Annual Conference of The United Methodist Church and Aon. This insurance document is furnished to you as a matter of information for your convenience and only summarizes the listed policies and coverages. It is not intended to reflect all the terms, conditions or exclusions of the excess insurance policies that provide these coverages. Moreover, the information contained in this document reflects coverage as of the date of this summary as shown below and does not include subsequent changes. This document is not an insurance policy and does not amend, alter or extend the coverage afforded by the listed policies. The insurance afforded by the listed policies is subject to all the terms, exclusions and conditions of such policies. Complete information is contained in the master policies on file with the Ministry Protection Department of the Florida Annual Conference of The United Methodist Church in Lakeland, Florida. This summary should not be used in determining the scope of coverage.



LIABILITY INSURANCE: Coverage for claims or lawsuits from 3rd parties alleging injury or damage resulting from bodily injury, personal injury, advertising injury or property damage, including liability at your premises (slip and falls).

Liability Limits:

- General Liability Limit: \$50,000,000 per occurrence / annual aggregate
- Premises Medical Payments Limit: \$5,000 per person / \$100,000 per occurrence
- Sexual Abuse/Molestation Liability Limit: \$39,000,000 per occurrence / annual aggregate
- Employee Benefits Liability Limit: \$50,000,000 per claim / annual aggregate
- Damage to Premises Rented by You: \$1,000,000 any one premises
- Terrorism Limit: \$25,000,000 any one occurrence

Church Deductible: \$0 per occurrence

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policies on file with the Ministry Protection Department:

<u>Insurance Companies</u>	<u>Policy Number</u>	<u>Policy Term</u>
Princeton E&S Lines Ins. Co. (Liability)	N2-A3-RL-0000017-10	12/31/19-12/31/20
Lexington Insurance Co. (Liability)	001162367	12/31/19-12/31/20
Navigators Specialty Ins. Co (Liability)	NY19FXRZ03YSDIC	12/31/19-12/31/20
Axis Surplus Insurance Co. (Liability)	P-001-000077624-02	12/31/19-12/31/20
Allied World Assurance Co. (Liability)	0308-0381	12/31/19-12/31/20
Lloyd's of London (Terrorism)	CMCTR1902380	12/31/19-12/31/20

PROFESSIONAL LIABILITY INSURANCE: Coverage for Errors & Omissions, Directors & Officers, Pastoral Professional & Employment Practices Liability loss or injury resulting from wrongful acts committed by directors, officers, employees, board members and pastors while acting within the scope of their duties.

Professional Liability Limits:

- Directors and Officers Liability Limit: \$20,000,000 per claim / annual aggregate
- Employment Practices Liability Limit: \$20,000,000 per claim / annual aggregate
- Educators Legal Liability Limit: \$20,000,000 per claim / annual aggregate
- Pastoral Professional Liability Limit: \$ 5,000,000 per claim / annual aggregate

Church Deductible: \$0 per claim

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policies on file with the Ministry Protection Department:

<u>Insurance Companies</u>	<u>Policy Number</u>	<u>Policy Term</u>
RSUI Ind. Co. (D&O/E&O/EPLI)	NPP685047	12/31/19-12/31/20
Stratford Ins. Co. (D&O/E&O/EPLI)	NFX1000020	12/31/19-12/31/20
Allied World Ins. Co. (D&O/E&O/EPLI)	0312-1736	12/31/19-12/31/20
Hiscox Ins. Co. (Pastors E&O)	MEO1184550.19	12/31/19-12/31/20

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FIDUCIARY LIABILITY INSURANCE: Covers for financial loss or injury resulting from alleged wrongful acts church or Conference employee benefit plans may have incurred due to errors, omissions or breach of fiduciary duty, including the legal expenses of defending against the claim.

Fiduciary Liability Limit: \$3,000,000 per claim / annual aggregate

Church Deductible: \$0 per claim

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policy on file with the Ministry Protection Department:

<u>Insurance Company</u>	<u>Policy Number</u>	<u>Policy Term</u>
Atlantic Specialty Ins Co.	MML-13641-19	12/31/19-12/31/20

CRIME INSURANCE: Covers for theft of money or securities, burglary, robbery, forgery and credit card fraud committed by 3rd parties and/or employees.

Crime Limit: \$3,000,000 per occurrence

Church Deductible: \$5,000 per occurrence

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policy on file with the Ministry Protection Department:

<u>Insurance Company</u>	<u>Policy Number</u>	<u>Policy Term</u>
Great American Insurance Co.	SAA 585-86-93-12-00	12/31/19-12/31/20

VEHICLE INSURANCE: Covers property damage and/or bodily injury to 3rd parties resulting from the use of church owned, hired, rented or non-owned vehicles as well as physical damage to church vehicles from an accident. All coverages, other than Automobile Liability, are based upon the limits and terms designated in the summary below.

Vehicle Limits:

- Automobile Liability (Combined Single Limit): \$50,000,000 per accident
- Personal Injury Protection Limit: Limited to statutory benefits per person
- Medical Payments Limit: \$5,000 per person / \$100,000 per accident
- Uninsured / Underinsured Motorist Limit: \$1,000,000 per accident
- Comprehensive / Collision Limit: Vehicle actual cash value less church deductible
- Non-Owned Vehicles: Coverage is excess over vehicle owner's insurance
- Rental Car Expense Limit (use after an accident): \$50 per day / 30 days / \$1,500 maximum
- Towing Reimbursement: Up to \$1,000 per occurrence for towing and/or labor costs

Church Vehicle Insurance Deductibles:

- Comprehensive / Collision: \$750
- All Other Coverages: \$0

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<u>Insurance Companies</u>	<u>Policy Number</u>	<u>Policy Term</u>
Princeton E&S Lines Ins. Co. (Liability)	N2-A3-RL-0000017-10	12/31/19-12/31/20
Lexington Insurance Co. (Liability)	001162367	12/31/19-12/31/20
Navigators Specialty Ins. Co (Liability)	NY19FXRZ03YSDIC	12/31/19-12/31/20
Axis Surplus Insurance Co. (Liability)	P-001-000077624-02	12/31/19-12/31/20
Allied World Assurance Co. (Liability)	0308-0381	12/31/19-12/31/20

WORKERS' COMPENSATION & EMPLOYERS LIABILITY INSURANCE: Provides coverage for employees injured as a result of their employment. Coverage extends to other states and/or internationally when an employee is temporarily outside the State of Florida while acting in the scope of their duties.

Workers' Compensation / Employers Liability Limits:

- Workers' Compensation Limit: Florida Statutory Benefits
- Employers Liability Limits:
 - \$1,000,000 Per Bodily Injury by Accident – Each Accident
 - \$1,000,000 Per Bodily Injury by Disease – Policy Limit
 - \$1,000,000 Per Bodily Injury by Disease – Each Employee

Church Deductible: \$0 per occurrence

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policy on file with the Ministry Protection Department:

<u>Insurance Company</u>	<u>Policy Number</u>	<u>Policy Term</u>
Safety National Casualty Corporation	SP4061875	12/31/19-12/31/20

STUDENT ACCIDENT MEDICAL INSURANCE: Covers medical payments for accident injuries to students enrolled in K-12 church schools. This policy is excess over any amounts payable by any other health care plan.

Student Accident Medical Expense Benefit Limit: \$25,000 each accident with 2 year max benefit period; Catastrophic Medical: \$1,000,000 maximum benefit, \$600,000 cash, 10 year max benefit period.

Church Deductible: \$0 per accident

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policies on file with the Ministry Protection Department:

<u>Insurance Company</u>	<u>Policy Number</u>	<u>Policy Term</u>
Gerber Life Insurance Company	09-3216-19	12/31/19-12/31/20
Gerber Life Insurance Company	09-060592-19	12/31/19-12/31/20

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ACTIVITIES MEDICAL ACCIDENT INSURANCE: Covers medical payments for accident injuries to volunteers, youth group participants, children enrolled in nursery, daycare, pre-k and camps. This policy is excess over any amounts payable by any other health care plan.

Accident Medical Expense Benefit Limit: \$250,000 each accident with 2 year max benefit period. AD&D benefit: \$10,000 for loss of life & double dismemberment, \$5,000 single dismemberment.

Church Deductible: \$0 per accident

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policy on file with the Ministry Protection Department:

<u>Insurance Company</u>	<u>Policy Number</u>	<u>Policy Term</u>
Gerber Life Insurance Company	09-074322-19	12/31/19-12/31/20

INTERNATIONAL MEDICAL ACCIDENT INSURANCE: Covers medical payments for accident injuries or sickness to volunteers while participating on scheduled or sponsored activities outside the United States of America. This policy is excess over any amounts payable by any other health care plan.

International Medical Accident Limits:

- Medical Expense Benefits Maximum: \$ 50,000
- Accidental Death & Dismemberment Benefits: \$ 50,000
- Emergency Medical Benefits Maximum: \$ 10,000
- Emergency Reunion Benefit: \$ 2,000
- Lost Baggage Benefit: \$ 250
- Personal Property Benefit: \$ 250
- Security Evacuation Expense Benefit: \$100,000
- Trip Interruption Benefit Maximum: \$ 5,000

Church Deductible: \$250 per accident or sickness

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policy on file with the Ministry Protection Department:

<u>Insurance Company</u>	<u>Policy Number</u>	<u>Policy Term</u>
Ace American Insurance Co.	GLM N04983348	12/31/19-12/31/20

NON-OWNED UNMANNED AIRCRAFT (DRONES) INSURANCE: Coverage for claims or lawsuits from 3rd parties alleging bodily injury, personal injury, advertising injury or property damage resulting from non-owned unmanned aircraft operating on church premises or during church sponsored events.

Non-Owned Unmanned Aircraft Insurance Limits:

- Liability Limit: \$1,000,000 per occurrence

Church Deductible: \$0 per occurrence

<u>Insurance Company</u>	<u>Policy Number</u>	<u>Policy Term</u>
United States Aircraft Insurance Group	SIHL1C408	12/31/19-12/31/20

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CYBER LIABILITY INSURANCE: Covers liability for damages suffered by others for any failure to protect personally identifiable or confidential third-party information or from a failure of computer security or from content-based injuries such as libel, slander, defamation, copyright infringement, trademark infringement, or invasion of privacy.

Cyber Liability Insurance Limits:

- Event Management Per Claim / Per Church: \$1,000,000
- Annual Aggregate Limit – Per Church: \$1,000,000
- Annual Aggregate Limit – All Churches Combined: \$10,000,00

Additional Sub-Limited Coverages:

- Media Content Insurance
- Security and Privacy Liability Insurance
- Network Interruption Insurance
- Cyber Extortion Insurance

Church Deductible: \$5,000 Per Claim

Coverage Conditions: All coverages, exclusions, terms and conditions are governed by the following policy on file with the Ministry Protection Department:

<u>Excess Insurer</u>	<u>Policy Number</u>	<u>Policy Term</u>
National Union Fire Ins. Co. of Pittsburgh	03-981-52-51	12/31/19-12/31/20

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Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Pasadena Community Church

Project Name: Be the Difference COVID_19

FROM (date): March 2020 TO (date): December 30, 2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)		0
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)		0
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)		\$20,202.78
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)		0
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)		0
Training (<i>staff development, conferences, long distance travel</i>)		0
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)		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
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)		
Indirect Costs (<i>pre-negotiated federal rate, de minimus rate of 10%, or none</i>)		\$1,200.00
TOTAL	0	\$21,402.78

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

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

Organization Name: Pasadena Community Church

Project Name: Be the Difference COVID-19

FROM (month/year): September 1, 2020

TO (month/year): December 30, 2020

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

None

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

None

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

\$12,000 – purchases of additional food 18 weeks to supplement the food that is donated to the project. Source of purchase varies based on the availability and cost. Food Pantry expenses for 2019 September – December were \$ 3002.00 Grant Funding request is \$8,000 for the same period of time with COVID-19 expansion.

Hospitality Ministry request \$4,000.00 for the new services due to COVID-19 increase requests.

Planned purchases:

\$ 500/month at Publix to purchase rice, pasta, oatmeal, ramen and bags

\$ 500/month from Sysco to purchase and deliver frozen/fresh vegetables, protein, staples, safety protection, packaging for carryout meals

\$ 800/month at Walmart for the purchase of canned vegetables, canned fruit, staples (flour, sugar, spices, dairy)

\$ 900/month at Aldi to purchase eggs, frozen meat, packaged baby carrots, cereal

\$ 300/month at Sam's to purchase protein, bread, fresh vegetables, condiments, sauces

$(500 \times 4) + (500 \times 4) + (800 \times 4) + (900 \times 4) + (300 \times 4) = \$12,000.0$

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

None

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

None

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

None

Capital (buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)

None

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

None

Indirect Costs (Administrative Fee, Overhead Costs, etc.). This costs usually refers to administration, personnel not directly related to the project (i.e. small percentage of Director of Finance time allocation cost), or overhead expenses. If your organization has a pre-negotiated percentage rate from a Federal/State/Local grant you may use this rate. However, you must verify the rate via documentation from the funding source. If you do not have, and never have had an established percentage rate for Indirect Costs, please use 10% as the de minimus rate.

$\$12,000 \times 10\% = \1200

Amendment One to Grant Agreement

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


1. On or about September 24, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$21,402.78.
2. AGENCY and GRANTEE both wish to amend the Grant Agreement.
3. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
4. Thus, the Parties agree to the following amendments in accordance with Section 10 of the Grant Agreement:
 - a. Section 1 g) referencing Amount of Funds Awarded is increased to \$29,766.78.
 - b. Section 1 j) referencing an indirect cost rate for grantee is stricken from the agreement.
 - c. Section 2 a) shall be amended to state, “**GRANTEE shall administer funding in an amount up to **twenty-nine thousand seven hundred sixty-six dollars and 78/100 cents (\$29,766.78)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs. Of this funding, up to **eight thousand two hundred and two dollars and 78/100 cents (\$8,202.78)** is allowed to be used for the reimbursement of COVID-19 related expenses incurred prior to the Grant Performance Period which are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE.**”**
 - d. Section 2 b) shall be stricken from the agreement.
 - e. Section 4 a) shall be replaced with the following: “The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed **twenty-nine thousand seven hundred sixty-six dollars and 78/100 cents (\$29,766.78)** as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.”
 - f. Section 4 b) shall be stricken from the agreement.
 - g. Section 4 c) shall be replaced with the following: “**GRANTEE** shall maintain a Budget Plan (Appendix 4) for anticipated direct costs which may be adjusted across budget categories as necessary to address direct costs incurred. Budget Plan modifications that do not result in an increase of funding, change the purpose of this Agreement, or otherwise amend the terms of this Agreement, shall be submitted in the format prescribed and provided by the **AGENCY** without the need to amend this Agreement. **GRANTEE** shall provide such changes to **AGENCY** in writing, and **AGENCY** will approve or deny such changes in writing.”

- h. Section 4 d) shall be amended to read: “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.
- i. Attachment 1 of this Amendment to the Grant Agreement shall replace the Budget Summary and Budget Narrative in Appendix 4 of the Grant Agreement and shall be recognized as what the Grant Agreement and this Amendment refer to as a “Budget Plan”.

SIGNATURE PAGE FOLLOWS

Signed:

AGENCY: Pinellas Community Foundation

By: 
528C89A7304941D...

Duggan Cooley
CEO

Date Signed: 12/13/2020

GRANTEE: Pasadena Community Church, Inc.

By: 
4203E6C84143492...

V. Bronson, President

Date Signed: 12/14/2020

Attachment 1**Pinellas Community Foundation****Pinellas CARES Nonprofit Partnership Fund Grant Application****CARES Budget Summary for Grant Agreement Amendment**

Pasadena Community Church

Be the Difference COVID-19

Budget Category/Line Item	Approved CARES Grant Budget Summary	Amended CARES Grant Budget Summary
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	0	0
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)	0	0
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	12,000.00	21,564.00
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)	0	0
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)	0	0
Training (<i>staff development, conferences, long distance travel</i>)	0	0
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	0	0
Capital (<i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i>)	0	0
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)	0	0
Indirect Costs (<i>pre-negotiated federal rate, de minimus rate of 10%, or none</i>)	0	
TOTAL	12000	21564

Approved

12000

1200

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

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

Organization Name: Pasadena Community Church

Project Name: Be the Difference COVID-19

FROM (month/year): September 1, 2020

TO (month/year): December 30, 2020

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

None

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

None

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

\$12,000 – purchases of additional food 18 weeks to supplement the food that is donated to the project. Source of purchase varies based on the availability and cost. Food Pantry expenses for 2019 September – December were \$ 3002.00 Grant Funding request is \$8,000 for the same period of time with COVID-19 expansion.

Hospitality Ministry request \$4,000.00 for the new services due to COVID-19 increase requests.

Hospitality Ministry and Food Pantry combined are asking for an additional \$8,364.00

Due to COVID-19 more healthy and nutritious food items has been needed to adequately supply the food insecurities of recipients. We have been spending from non-budgeted funds, double the dollar amount of the Care Grant funding, to supply frozen meats, fresh produce and additional nutritious non -perishable items. Thanksgiving baskets were provided to 150 families. Food supplies were only the “sides” and not a turkey or ham. For Christmas we are going to distribute a family size ham to 120 families. We plan to purchase from NuVista Foods. Additional Care funds will be used to make the purchase

Planned purchases:

\$ 500/month at Publix to purchase rice, pasta, oatmeal, ramen and bags

\$ 500/month from Sysco to purchase and deliver frozen/fresh vegetables, protein, staples, safety protection, packaging for carryout meals

\$ 800/month at Walmart for the purchase of canned vegetables, canned fruit, staples (flour, sugar, spices, dairy)

\$ 900/month at Aldi to purchase eggs, frozen meat, packaged baby carrots, cereal

\$ 300/month at Sam's to purchase protein, bread, fresh vegetables, condiments, sauces

$$(500 \times 4) + (500 \times 4) + (800 \times 4) + (900 \times 4) + (300 \times 4) = \$12,000.00$$

Prior de minimus administrative cost of \$1,200 is moved to this item to allow for more purchases of food for people in need due to COVID-19.

Additional Funding of \$8,364 is provided in addition to already awarded amount to meet the growing need for food.

As of 12/13/2020, the total budget for food purchases is now \$21,564.00

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

None

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

None

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

None

Capital (buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)

None

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

None

Indirect Costs (Administrative Fee, Overhead Costs, etc.). This costs usually refers to administration, personnel not directly related to the project (i.e. small percentage of Director of Finance time allocation cost), or overhead expenses. If your organization has a pre-negotiated percentage rate from a Federal/State/Local grant you may use this rate. However, you must verify the rate via documentation from the funding source. If you do not have, and never have had an established percentage rate for Indirect Costs, please use 10% as the de minimus rate.

$$12,000 \times 10\% = \$1200$$

We are requesting that the \$1,200.00 be moved to purchase additional food for the COVID-19 increased needs