

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

RELIGIOUS COMMUNITY SERVICES, 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 **RELIGIOUS COMMUNITY SERVICES, INC.**, whose address is 503 S Martin Luther King Jr Ave Clearwater, FL 33756 (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: **Religious Community Services, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Kirk Smith, President & CEO**

Address: **503 S Martin Luther King Jr. Ave. Clearwater, FL 33756**

Phone Number: **727-584-3528**

Grantee's Data Universal Numbering System (DUNS) number: **626346889**

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 24, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$108,641.00** (hereinafter, “Awarded Funds”).

h) Name of Federal Awarding Agency, Pass-Through Entity, and Contact Information for Awarding Official of the Pass-Through Entity:

Federal Awarding Agency:

United States Department of Treasury

Pass-Through Entity:

Pinellas Community Foundation

Contact Information for Awarding Official of the Pass-Through Entity:

Duggan Cooley, CEO, Pinellas Community Foundation

17755 US Highway 19 N, Suite 150

Clearwater, FL 33764

i) CFDA Number and Name

CFDA Number (at time of disbursement): **21.019**

CFDA Name: **Coronavirus Relief Fund (CRF)**

j) Indirect Cost Rate for GRANTEE portion of the Federal Award: **0% - all costs must be direct costs**

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 **ninety-seven thousand six hundred sixty-seven dollars and 04/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- b) **GRANTEE** shall also be allowed up to ten thousand nine hundred and seventy-three dollars and 96/100 cents (\$10,973.96) 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 ninety-seven thousand six hundred sixty-seven dollars and 04/100 cents (\$97,667.04) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to zero dollars (\$0.00) equivalent to 0% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

b) **GRANTEE** shall also be allowed up to ten thousand nine hundred and seventy-three dollars and 96/100 cents (\$10,973.96) 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 **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.

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

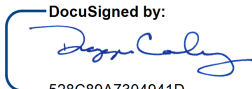
GRANTEE designates the following person(s) as the liaison for the **GRANTEE:**

Kirk Smith, President & CEO
Religious Community Services, Inc.
503 S Martin Luther King Jr Ave
Clearwater, FL 33756
727-584-3528

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: 10/13/2020

GRANTEE: Religious Community Services, Inc.

By: 
D3353DF0D18940F...
Seema Ramroop, Board Chair
seematt2000@yahoo.com

Date: 10/13/2020

GRANTEE: Religious Community Services, Inc.

By: 
0B975AB6BE4F4E5...
Kirk Smith, President and CEO
kirk.smith@rcspinellas.org

Date: 10/7/2020

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, Kirk Smith, President and CEO, am the Title: President & CEO of Name of Organization: Hope Villages of America, Inc/RCS Pinellas, and I certify that:

1. I have the authority on behalf of Hope Villages of America, Inc/RCS Pinellas (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. Hope Villages of America, Inc/RCS Pinellas (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. Hope Villages of America, Inc/RCS Pinellas (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: Kirk Smith, President and CEO (Printed Name)

Signature:  0B875AB6BE4F4E5

Title: President & CEO

Date: 10/7/2020

APPENDIX 3 – Minimum Monitoring Requirements

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

Appendix 4 – Application for Funding (including budget plan)

Melinda Perry

Religious Community Services Inc.

RCS Food Bank

Pinellas CARES Nonprofit Partnership Fund

Religious Community Services Inc.

Mr. Kirk Smith
503 S Martin Luther King Jr Ave
Clearwater, FL 33756-5607

kirk.smith@rcspinellas.org
O: 727-584-3528

Ms. Melinda Perry

503 S Martin Luther King Jr Ave
Clearwater, FL 33756-5607

grants@rcspinellas.org
O: 727-584-3528 x408

Application Form

Introduction

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

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

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

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

Priority Funding Areas*

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

Food

Reimbursement*

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

Will your organization be applying for this cost reimbursement?

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*

RCS Food Bank

EIN*

59-1309186

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.

626346889

Mission Statement*

The mission of RCS Pinellas is to feed the hungry, help homeless families return to self-sufficiency, and empower survivors of domestic violence.

Total Operating Expenditure*

What are your total annual operating expenses?

\$11,885,051.00

Amount Requested*

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

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

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

\$108,641.00

If you are requesting more than \$250,000 or a large capital expenditure, please speak with PCF program staff to discuss the feasibility of your request **PRIOR TO submission**.

Priority Populations*

Please select the priority populations your programming will serve:

Note: Examples of "high-risk pandemic response jobs" include front-line workers, nurses, medical housekeeping staff, nonprofit employees, law-enforcement and medical first responders.

- Communities of color
- Children and/or the elderly
- People experiencing homelessness
- Persons with disabilities
- Low-income families

Guiding Principles*

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

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

RCS hires staff and recruits leadership intentionally to ensure that individuals who represent segments of our service populations are involved in the creation/design/impact of programs. We have an even gender balance for staff and board as well as racial representation within our staff and leadership that aligns with standard averages for our general population and the clients we serve. We actively advertise for staff positions with organizations who serve minorities, like the Hispanic Outreach Center. Our greater leadership and management team is 45% male and 55% female; 64% white, 36% black, and 18% Hispanic. Our total board demographics are 50% male, 50% female; 57% White, 21% Black, 14% Hispanic and 7% Asian. When recruiting board leadership, RCS also seeks folks who have experienced hardships first or second hand – food insecurity, homelessness, lack of basic needs/affordable housing, domestic violence.

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.**

48 years

Service Area*

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

- North County (locations such as Tarpon Springs, Crystal Beach, Palm Harbor)
- Mid-County (locations such as Clearwater, Largo, Safety Harbor)
- South County (locations such as St. Petersburg, Lealman, Kenneth City)

Impact on Organization*

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

The COVID-19 pandemic has increased food insecurity in Clearwater and the neighboring municipalities. RCS Food Bank has seen increases each month in first-time households served. RCS has also experienced a dramatic reduction in volunteer staff. Many of our volunteers are elderly, among the high-risk group for COVID-19. In order to serve an average of 200 people a day, RCS was forced to hire temporary staff to perform duties normally handled by volunteers. Early pandemic impacts included:

- 24% increase in first-time households served (+44) during the month of March at the start of the pandemic.
- 106 active volunteers prior to COVID-19 to 25 active volunteers.
- 161 group volunteers prior to COVID-19 to 0 group volunteers due to cancellations.
- 5 community service volunteers prior to COVID-19 to 2 community service volunteers.
- 6 student volunteers prior to COVID-19 to 0 student volunteers.
- Retail Food went from 101,623 pounds prior to COVID-19 down to 77,039 pounds received.
- Emergency Food went from 125,577 pounds prior to COVID-19 down to 114,328 pounds received.
- Additional staff person hired to help make up for lack of volunteers.

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.**

2018 RCS 990.pdf

Board-Approved Budget*

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

Agency 2020 Budget 9.27.19.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.

Religious Community Services 9-30-19 FS Audit - Final.pdf

Management Letter*

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

If there is no management letter, please explain why.

Religious Community Services 9-30-19 Audit Comm Memo - Final.pdf

Expansion or Sustaining of Exact Programming Funded by Another Source

Existing Contract

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

NA

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.

\$10,973.96

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.

Reimbursement_Temp.pdf

ITEM 1. RCS is requesting reimbursement for (1) temporary staff position hired to maintain food bank operations typically staffed by volunteers. This position was an unbudgeted expense. Total cost from March 1 - Aug. 30 was \$10,973.96. See uploaded paid invoices documenting all costs during the reimbursement period.

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: 15,850 (March through August)

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.**

RCS will use CARES funds to provide food boxes to St. Petersburg College students at all 8 campus food pantry locations as well as stock and operate a mobile food pantry from Oct - Dec 2020 that will distribute 400 food boxes/month. The mobile food pantry will serve all Pinellas zip codes and assist food insecure residents who have limited mobility or health concerns and cannot access the main food bank location. RCS Food Bank regularly responds to the issue of hunger in Pinellas County by providing groceries to roughly 60,000 people experiencing food insecurity. Individuals and families access services at our Clearwater facility once a month, receiving enough food for 3 meals a day for 3-4 days for all members of their household. RCS also supplies food to 70+ sub-sites located in 10 Pinellas municipalities (ALL Pinellas ZIP CODES). RCS Food Bank receives donations on a regular basis from such stores as Publix and Walmart as well as local food drives. These donations are split between RCS Food Bank and the sub-sites we support. RCS partners with USDA/Feeding Tampa Bay to provide food to an additional 25 sub-sites in Pinellas County. These sub-sites also distribute food to individuals in need. Some sites use the food to serve hot meals at senior citizen centers and shelters. Other sub-sites are food pantries that distribute food boxes to those in need. RCS also has food pantries on all St. Petersburg College (SPC) campuses and houses our newly-formed program, RCS Express Center, on SPC-Midtown.

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?

RCS relies on partnerships with area nonprofits/government agencies, our sub-site network and an extensive existing client base to ensure our population is aware of our services. Close to 200 individuals access services daily from our main food bank location.

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.

RCS Continuity of Operations Plan- COOP rev 2019.pdf

See COOP attached. The RCS Food Bank works cooperatively with Pinellas County Emergency Management and other area food banks to continue operations in the event of a hurricane. This plan includes constant communication to assess most affected areas and logistical management of food inventory to assure products are moved to areas of greater need. For the RCS Food Bank site, staff specifically:

Secure facility and equipment

Update contact information for staff and volunteers

Designate "on-call" staff and volunteers

Designate management team responsible for accessing facility and operational capacities

Restore & resume facility operations

Prep/execute mobile pantry operations with input from County Emergency Management

Purchased food and replace any losses of food to meet the increased need due to hurricane

Coordinate with County Emergency Management to direct mobile pantry to areas of most need

Evidence of Insurance Coverage*

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

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

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

COI for Pinellas Community Foundation.pdf

Insurance Requirement*

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

Here is the information for your carrier:

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

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

Yes, I understand this requirement.

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

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

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

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

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

Budget Summary*

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

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

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

Please export as a PDF and upload it.

RCS CARES-Partnership-Fund-Budget-Summary-Grant.pdf

Budget Narrative*

Please download the budget narrative template **HERE** and complete it.

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

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

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

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

Please export as a PDF and upload it.

RCS CARES-Partnership-Fund-Budget-Narrative-Grant.pdf

Capital Requests

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

Please upload in PDF format.

[Unanswered]

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.

Summary of ALL Agencies Served by RCS FB_August 2020.xlsx
Please note attached file has (3) separate tabs of data.

Role in Programming*

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

RCS supplies 70+ subsidies with food products for distribution. Approximately 50 sites are USDA food distribution partners throughout Pinellas County. Additional sites include food pantries, senior hot meal services, college campus pantries and shelters.

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.

26992

September 2020 Projections - Food*

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

2642

October 2020 Projections - Food*

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

4114

November 2020 Projections - Food*

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

4386

December Projections - Food*

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

4658

Funder Involvement

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

Allegany Franciscan Ministries
Foundation for a Healthy St. Petersburg
Funding from a Pinellas County Municipality
Juvenile Welfare Board of Pinellas County
Pinellas Community Foundation
Pinellas County Government
Regions Bank
Tampa Bay Resiliency Fund
United Way Suncoast

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:

RCS received COVID-19 funding to replace one of our refrigerated trucks:

Melinda Perry

Religious Community Services Inc.

Tampa Bay Community Foundation - \$75,000
Pinellas Community Foundation - \$25,000
Frank E. Duckwall Foundation - \$15,000

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**.

RCS has a current corrective action agreement with the Juvenile Welfare Board related to organizational fiscal management policies. JWB recommended policy revision to increase internal controls around purchasing procedures, conflicts of interest and staff management. Implementation of policy revisions are intended to result in additional back up and supporting documentation provided for JWB reimbursements. At this time, policies have been updated and are pending board approval to complete corrective action.

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.

Melinda Perry

File Attachment Summary

Applicant File Uploads

- 2018 RCS 990.pdf
- Agency 2020 Budget 9.27.19.pdf
- Religious Community Services 9-30-19 FS Audit - Final.pdf
- Religious Community Services 9-30-19 Audit Comm Memo - Final.pdf
- Reimbursement_Temp.pdf
- RCS Continuity of Operations Plan- COOP rev 2019.pdf
- COI for Pinellas Community Foundation.pdf
- RCS CARES-Partnership-Fund-Budget-Summary-Grant.pdf
- RCS CARES-Partnership-Fund-Budget-Narrative-Grant.pdf
- Summary of ALL Agencies Served by RCS FB_August 2020.xlsx



Oldsmar / Tampa / St. Petersburg

727-785-4447
813-498-1294
F: 727-784-5491

www.pdr-cpa.com

August 10, 2020

Kirk Ray Smith
Religious Community Services, Inc.
503 South Martin Luther King Jr. Ave
Clearwater, FL 33756

Dear Kirk:

Enclosed is the organization's 2018 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-EO to us as soon as possible.

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

Sincerely,

A handwritten signature in cursive script that reads "C. Zygadlo".

Cynthia J. Zygadlo
Certified Public Accountant

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

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

2018

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

Employer identification number

Religious Community Services, Inc.

59-1309186

Name and title of officer

**Kirk Ray Smith
President/CEO**

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

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>11,416,022.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

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

Officer's PIN: check one box only

I authorize PDR CPAS + Advisors to enter my PIN 54321
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

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

59903787531
Do not enter all zeros

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

ERO's signature ▶ PDR CPAS + Advisors Date ▶ _____

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

Extended to August 17, 2020

Form **990**

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

OMB No. 1545-0047

2018

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Religious Community Services, Inc. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 503 South Martin Luther King Jr. Ave City or town, state or province, country, and ZIP or foreign postal code Clearwater, FL 33756 F Name and address of principal officer: Kirk Ray Smith 503 South MLK Jr. Ave, Clearwater, FL 33756	D Employer identification number 59-1309186 E Telephone number 727-584-3528 G Gross receipts \$ 11,523,001. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ www.rcspinelas.org		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1972		M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To feed the hungry, help families facing homelessness return to self-sufficiency, and empower</u>																									
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																									
	3 Number of voting members of the governing body (Part VI, line 1a)	3 14																								
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 13																								
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5 82																								
	6 Total number of volunteers (estimate if necessary)	6 2500																								
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.																								
	7b Net unrelated business taxable income from Form 990-T, line 38	7b 0.																								
Revenue		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">9,172,919.</td> <td style="text-align: right;">11,155,964.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">66,414.</td> <td style="text-align: right;">60,167.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">347,699.</td> <td style="text-align: right;">20,269.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">53,736.</td> <td style="text-align: right;">179,622.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">9,640,768.</td> <td style="text-align: right;">11,416,022.</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	9,172,919.	11,155,964.	9 Program service revenue (Part VIII, line 2g)	66,414.	60,167.	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	347,699.	20,269.	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	53,736.	179,622.	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,640,768.	11,416,022.						
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Part II Signature Block

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

Sign Here	Signature of officer Kirk Ray Smith, President/CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name Cynthia J. Zygadlo	Preparer's signature
	Firm's name ▶ PDR CPAS + Advisors Firm's address ▶ 4023 Tampa Road, Suite 2000 Oldsmar, FL 34677	Date Check if self-employed <input type="checkbox"/> PTIN P00554679 Firm's EIN ▶ 59-1687531 Phone no. 727-785-4447

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: Religious Community Services, Inc. (RCS) meets its mission through 3 distinct, yet interwoven programs focusing on the basic human needs of food, shelter, and safety. We meet our mission with the support of more than 2,500 volunteers.

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

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

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

4a (Code:) (Expenses \$ 8,649,433. including grants of \$ 4,348.) (Revenue \$) RCS Food Bank served 70,000 individuals at our Clearwater warehouse with 50% of recipients being children and senior citizens. RCS Distributed over 1,000,000 pounds of food, including produce, through both our Clearwater warehouse and to feeding programs in Pinellas County. These programs include soup kitchens, food pantries, shelter programs and housing projects.

4b (Code:) (Expenses \$ 1,296,037. including grants of \$ 65,255.) (Revenue \$) The Haven of RCS is a state certified domestic violence center that empowers survivors of domestic violence through outreach services, an emergency safe house, and violence prevention programs. In all 15,000 women and children were reached. 200 women and children fleeing violence in their homes stayed at our safe house to begin reclaiming their lives. Households benefited from legal advocacy that works to hold the betterer accountable for his criminal abuse. Youth benefitted from domestic violence prevention education as a means to end the violence for future generations.

4c (Code:) (Expenses \$ 579,010. including grants of \$ 59,026.) (Revenue \$ 60,167.) RCS Grace House emergency shelter and family homeless prevention projects served 400 family members, including 300 children, facing homelessness. Homeless children, moms and dads received shelter and case management services, with approximately 90 percent obtaining stable housing.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$ 72,940.)

4e Total program service expenses 10,524,480.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		82
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 14		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **Shannon Matthews - (727) 584-3528**
503 S. Martin Luther King Jr. Ave, Clearwater, FL 33756

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) David Siracusa Chair	1.00	X		X				0.	0.	0.
(2) Seema Ramroop Vice Chair	1.00	X		X				0.	0.	0.
(3) Matthew Weber Secretary	1.00	X		X				0.	0.	0.
(4) Deborah Leous Treasurer	1.00	X		X				0.	0.	0.
(5) Lonnie Brewer Director	0.50	X						0.	0.	0.
(6) Ed Cole Director	0.50	X						0.	0.	0.
(7) Rod Davis Director	0.50	X						0.	0.	0.
(8) Sandra Garcia-Olivares Director	0.50	X						0.	0.	0.
(9) Cecil Howard Director	0.50	X						0.	0.	0.
(10) Lisa Johnson Director	0.50	X						0.	0.	0.
(11) Debra Jones Director	0.50	X						0.	0.	0.
(12) Connolly McArthur Director	0.50	X						0.	0.	0.
(13) Cherri McGrew Director	0.50	X						0.	0.	0.
(14) Erik Smith Director	0.50	X						0.	0.	0.
(15) Kirk Smith President and CEO	50.00			X				117,458.	0.	0.
(16) Melinda Perry COO	50.00			X				80,729.	0.	0.
(17) Phillip DeBerry CFO	50.00			X				55,736.	0.	0.

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	22,364.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,135,801.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	8,997,799.				
	g Noncash contributions included in lines 1a-1f: \$		8,098,888.				
	h Total. Add lines 1a-1f		11,155,964.				
	Program Service Revenue	2 a Program fees	Business Code 624200	60,167.	60,167.		
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			60,167.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		9,877.			9,877.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		83,688.	7,000.				
		b Less: cost or other basis and sales expenses		80,296.	0.		
		c Gain or (loss)		3,392.	7,000.		
	d Net gain or (loss)			10,392.		10,392.	
	8 a Gross income from fundraising events (not including \$ 22,364. of contributions reported on line 1c). See Part IV, line 18	a	133,365.				
		b Less: direct expenses	b	26,683.			
		c Net income or (loss) from fundraising events		106,682.			106,682.
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a Miscellaneous		624200	72,940.	72,940.			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			72,940.			
12 Total revenue. See instructions			11,416,022.	133,107.	0.	126,951.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	128,629.	128,629.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	253,923.	167,589.	68,559.	17,775.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,726,229.	996,411.	657,334.	72,484.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	35,450.	4,605.	30,845.	
9 Other employee benefits	196,360.	110,578.	79,371.	6,411.
10 Payroll taxes	194,850.	125,617.	61,294.	7,939.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	40,804.	7,231.	33,483.	90.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	2,655.		2,655.	
13 Office expenses	53,056.	25,110.	19,038.	8,908.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	4,371.	1,373.	2,212.	786.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,256.	3,435.	11,261.	2,560.
20 Interest	2,570.		2,570.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	287,938.	273,811.	13,589.	538.
23 Insurance	68,580.	65,643.	2,894.	43.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Food	8,122,134.	8,122,134.		
b Utilities	275,284.	250,373.	24,374.	537.
c Repairs and Maintenance	165,789.	147,537.	17,758.	494.
d Contract services	120,089.	3,968.	92,481.	23,640.
e All other expenses	164,971.	90,436.	44,567.	29,968.
25 Total functional expenses. Add lines 1 through 24e	11,860,938.	10,524,480.	1,164,285.	172,173.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	255,079.	1	31,957.
	2 Savings and temporary cash investments	300,695.	2	48,251.
	3 Pledges and grants receivable, net	341,897.	3	522,870.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	5,921.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	15,561.	9	16,352.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,624,584.		
	b Less: accumulated depreciation	10b 4,125,138.	4,577,968.	10c 4,499,446.
	11 Investments - publicly traded securities	114,818.	11	120,862.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	787,232.	15	794,509.
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,393,250.	16	6,040,168.	
Liabilities	17 Accounts payable and accrued expenses	147,711.	17	183,932.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	43,463.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	147,711.	26	227,395.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	5,210,940.	27	4,853,999.
	28 Temporarily restricted net assets	434,169.	28	362,288.
	29 Permanently restricted net assets	600,430.	29	596,486.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	6,245,539.	33	5,812,773.	
34 Total liabilities and net assets/fund balances	6,393,250.	34	6,040,168.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,416,022.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,860,938.
3	Revenue less expenses. Subtract line 2 from line 1	3	-444,916.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,245,539.
5	Net unrealized gains (losses) on investments	5	12,150.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,812,773.

Part XII Financial Statements and Reporting

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,833,718.	9,168,553.	9,848,926.	9,236,333.	11,349,496.	48,437,026.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	8,833,718.	9,168,553.	9,848,926.	9,236,333.	11,349,496.	48,437,026.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						48,437,026.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	8,833,718.	9,168,553.	9,848,926.	9,236,333.	11,349,496.	48,437,026.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	16,874.	7,641.	8,844.	6,125.	9,877.	49,361.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	3,600.	3,600.	6,000.	3,000.	0.	16,200.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						48,502,587.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.86 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.83 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

Religious Community Services, Inc.

Employer identification number

59-1309186

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization Religious Community Services, Inc.	Employer identification number 59-1309186
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Juvenile Welfare Board of Pinellas County 14155 58th St. N. Ste 100 Clearwater, FL 33760	\$ 792,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Florida Coalition Against Domestic Violence 425 Office Plaza Dr. Tallahassee, FL 32301	\$ 429,180.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Feeding Tampa Bay 4702 Transport Dr. Bldg 6 Tampa, FL 33605	\$ 414,402.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Feeding Tampa Bay 4702 Transport Dr. Bldg 6 Tampa, FL 33605	\$ 3,006,689.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Religious Community Services, Inc.	Employer identification number 59-1309186
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
<u>4</u>	Donated Food _____ _____ _____	\$ <u>3,006,689.</u>	<u>09/30/19</u>
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization Religious Community Services, Inc.	Employer identification number 59-1309186
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization Religious Community Services, Inc. **Employer identification number** 59-1309186

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

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

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

Yes No

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

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

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

Yes No

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

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

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

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	395,274.	389,556.	374,037.	366,614.	397,496.
b Contributions					
c Net investment earnings, gains, and losses	-3,944.	5,718.	15,519.	7,423.	-30,882.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	391,329.	395,274.	389,556.	374,037.	366,614.

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 100.00 %
- c Temporarily restricted endowment _____ %

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		489,242.		489,242.
b Buildings		7,441,497.	3,642,911.	3,798,586.
c Leasehold improvements				
d Equipment		598,782.	399,019.	199,763.
e Other		95,063.	83,208.	11,855.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,499,446.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) Beneficial interest in assets held by a third-party	233,324.
(2) Externally controlled endowment	391,329.
(3) Agency Reserve	153,099.
(4) Other investments	10,439.
(5) Other assets	6,318.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	794,509.

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	11,454,855.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	12,150.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	26,683.
e	Add lines 2a through 2d	2e	38,833.
3	Subtract line 2e from line 1	3	11,416,022.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	11,416,022.

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

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

1	Total expenses and losses per audited financial statements	1	11,887,621.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	26,683.
e	Add lines 2a through 2d	2e	26,683.
3	Subtract line 2e from line 1	3	11,860,938.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	11,860,938.

Part XIII Supplemental Information.

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

Part X, Line 2:

RCS accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. RCS has identified its tax status as a tax-exempt entity as its only significant tax position; however, RCS has determined that such tax position does not result in an uncertainty requiring recognition. RCS is not currently under examination by any taxing jurisdiction. RCS's

Part XIII Supplemental Information *(continued)*

federal returns are generally open for examination for three years following the date filed.

Part XI, Line 2d - Other Adjustments:

Fundraising expense netted against revenues 26,683.

Part XII, Line 2d - Other Adjustments:

Fundraising expense netted against revenues 26,683.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		Blue Jean Ball	FACES	1	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	94,228.	11,611.	49,890.	155,729.
	2	Less: Contributions	9,200.		13,164.	22,364.
	3	Gross income (line 1 minus line 2)	85,028.	11,611.	36,726.	133,365.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages		1,675.		1,675.
	8	Entertainment				
	9	Other direct expenses		3,959.	21,049.	25,008.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				26,683.
11	Net income summary. Subtract line 10 from line 3, column (d)				106,682.	

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

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

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

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

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization **Religious Community Services, Inc.** Employer identification number **59-1309186**

Part I General Information on Grants and Assistance

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

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

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

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Rent and Mortgages	26	19,867.	0.	Rent/Mortgage payment paid on behalf of individuals	
Electric and Utilities	196	31,256.	0.	Utilities payments paid on behalf of individuals	
Transportation assistance - bus passes, Taxi, car seats, bike helmets	610	9,726.	0.	Transportation assistance - bus passes, Taxi, car seats, bike helmets	
Other	590	67,780.	0.	Cost of other assistance provided	

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

Part I, Line 2:

Religious Community Services maintains records that describe the source of assistance and the type of activities and programs that the assistance is allocated towards. Grants are broken out by Federal, State, and Local and then by the type of program served.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public Inspection

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

Name of the organization: **Religious Community Services, Inc.** Employer identification number: **59-1309186**

Part I Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X		8,098,888.	Estimated \$2.53/LB
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

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

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018Open to Public
Inspection

Name of the organization

Religious Community Services, Inc.

Employer identification number

59-1309186

Form 990, Part I, Line 1, Description of Organization Mission:

survivors of domestic violence.

Form 990, Part VI, Section B, line 11b:

A copy of the filed 990 will be provided to the Board of Directors, the
Executive committee and the Finance committee after completion.

Form 990, Part VI, Section B, Line 12c:

Each board meeting has a written agenda which includes an item to inquire
whether any board members have conflicts of interest to declare with
respect to voting on particular agenda items. Agendas are e-mailed to board
members in advance to the meetings.

Form 990, Part VI, Section B, Line 15:

RCS has an established salary structure with positions grouped in salary
grades and with each grade having minimum, midpoint, and maximum amounts.
The salary structure was established in 2005 by an RCS personnel committee
in conjunction with the PEO Human Resources representative active at that
time. The salary structure was modified 9/21/13 as a part of the board
approved operating budget for FY 14. The annual operating budget of RCS is
approved by the Board of Directors. This includes the personnel budgets for
the agency. Cost of living adjustments are typically made agency-wide,
given sufficient anticipated funding, with the percentages as recommended
by the executive/finance committee and then presented to the Board for
approval.

Name of the organization Religious Community Services, Inc.	Employer identification number 59-1309186
---	---

Form 990, Part VI, Section C, Line 19:

Religious Community Services makes its financial statements, governing documents and conflict of interest policy available in person if requested in advance.

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

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

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

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

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

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

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. Religious Community Services, Inc.	Employer identification number (EIN) or 59-1309186
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 503 South Martin Luther King Jr. Ave	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Clearwater, FL 33756	

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

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

Shannon Matthews

- The books are in the care of ▶ **503 S. Martin Luther King Jr. Ave - Clearwater, FL 33756**
Telephone No. ▶ **(727) 584-3528** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

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

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

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

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

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

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

RCS Pinellas**2020 Agency Budget**

Account Description	2020 Budget
Revenues	
Contributions-Cash	\$ 947,500
Contributions-In Kind-Food-FTB(USDA Sub-Distributor)	\$ 2,700,000
Contributions-In Kind-Food-Public	\$ 5,000,000
Total Contributions	\$ 8,647,500
United Way	\$ 23,000
Estate Gifts	\$ 127,000
Federal Grants	\$ 800,000
State & Local Grants	\$ 550,000
Juvenile Welfare Board	\$ 835,643
Foundation & Corporate Grants	\$ 200,000
	\$ -
Program Fees-Rent	\$ 139,150
Total Grants	\$ 2,674,793
Investment earnings	\$ 19,000
Miscellaneous - Sale of Thrift Store	\$ -
Total Revenues	\$ 11,338,667

Expenses**Personnel**

Regular Earnings	\$ 1,985,000
Payroll Taxes	\$ 189,545
Employee Insurance Benefits	\$ 175,000
Payroll Processing Fees	\$ 22,500
Retirement - 401k Plan	\$ 19,550
Temporary services	\$ 14,000
Total Personnel	\$ 2,405,595
Advertising	\$ 3,000
Bank Services	\$ 18,500
Contract Services-General	\$ 125,000
Depreciation	\$ 275,000
Professional Fees	\$ 35,000
Taxes	\$ 830
Total General	\$ 467,930
Total Occupancy	\$ 481,000
Total Office	\$ 69,400
Total Program Services	\$ 7,867,000
Total Staff	\$ 46,000
Total Expenses	\$ 11,336,925
NET SURPLUS/(DEFICIT)	\$1,742
NET SURPLUS/(DEFICIT) Before Depreciation	\$276,742

Religious Community Services, Inc.

Consolidated Financial Statements

September 30, 2019 and 2018



**RELIGIOUS COMMUNITY SERVICES, INC.
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Oldsmar / Tampa / St. Petersburg

727-785-4447
813-498-1294
727-784-5491 Fax

www.pdr-cpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Religious Community Services, Inc.
Clearwater, Florida

We have audited the accompanying financial statements of Religious Community Services, Inc. (a nonprofit Organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

CONTINUED

INDEPENDENT AUDITOR'S REPORT - CONTINUED

Report on Summarized Comparative Information

We have previously audited the Organization's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 30, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

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

Other Reporting Required by *Government Auditing Standards*

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

PDR CPAs + Advisors

Oldsmar, Florida
June 15, 2020

RELIGIOUS COMMUNITY SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2019 AND 2018

<u>ASSETS</u>		
	2019	2018
Current Assets		
Cash and cash equivalents	\$ 83,812	\$ 559,514
Grants receivable	440,511	238,261
Other receivable	5,921	-
Current portion of unconditional promises to give	73,825	71,276
Prepaid expenses	16,352	15,561
Total current assets	620,421	884,612
Property and equipment, net	4,499,446	4,577,968
Other Assets		
Externally controlled endowment	391,329	395,273
Beneficial interest in assets held by a third-party	233,324	231,216
Investments	279,796	264,503
Unconditional promises to give, net	8,534	32,360
Other assets	7,318	7,318
Total Assets	\$ 6,040,168	\$ 6,393,250
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts payable	\$ 39,834	\$ 56,412
Accrued personnel costs	141,843	89,143
Other accrued expenses	2,256	2,156
Current portion of note payable	9,289	-
Total current liabilities	193,222	147,711
Note Payable, Net	34,173	-
Total Liabilities	227,395	147,711
Net Assets		
Without donor restrictions	4,853,999	5,210,940
With donor restrictions	958,774	1,034,599
Total net assets	5,812,773	6,245,539
Total Liabilities and Net Assets	\$ 6,040,168	\$ 6,393,250

See accompanying notes to financial statements

RELIGIOUS COMMUNITY SERVICES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

	Without Donor Restrictions	With Donor Restrictions	Total	
			2019	2018
Public Support and Revenue				
Contributions	\$ 935,974	\$ 118,666	\$ 1,054,640	\$ 1,174,269
Federal grants	840,443	-	840,443	721,019
State and local grants	1,295,358	-	1,295,358	1,061,622
In-kind contributions				
Donated food - Feeding Tampa Bay	3,006,689	-	3,006,689	1,146,609
Donated food - other	5,092,199	-	5,092,199	5,099,443
Program fees	60,167	-	60,167	36,986
Appreciation in internally controlled endowment	-	6,044	6,044	10,486
Appreciation in beneficial interest in assets held by a third-party	-	7,165	7,165	12,195
(Depreciation) appreciation in externally controlled endowments	-	(3,944)	(3,944)	5,718
Realized and unrealized gain (loss) on investments	8,070	-	8,070	1,323
Dividends and interest	8,084	-	8,084	4,514
Other	72,940	-	72,940	43,517
Net assets released from restrictions	203,756	(203,756)	-	-
Total public support and revenue	11,523,680	(75,825)	11,447,855	9,317,701
Expenses				
Program services:				
Food Bank	8,649,433	-	8,649,433	6,788,788
Housing	579,010	-	579,010	589,326
Haven	1,296,037	-	1,296,037	1,469,001
Total program services	10,524,480	-	10,524,480	8,847,115
Supporting services:				
General and administrative	1,161,715	-	1,161,715	851,548
Fundraising	198,856	-	198,856	240,715
Total supporting services	1,360,571	-	1,360,571	1,092,263
Total Expenses	11,885,051	-	11,885,051	9,939,378
Change in Net Assets Before Other Changes and Discontinued Operations	(361,371)	(75,825)	(437,196)	(621,677)
Other Changes - (Expense) Revenue				
Interest expense	(2,570)	-	(2,570)	(26,045)
Gain on sale of property and equipment	7,000	-	7,000	-
Total other changes	4,430	-	4,430	(26,045)
Discontinued Operations				
Income from discontinued operations	-	-	-	357,798
Change in Net Assets	(356,941)	(75,825)	(432,766)	(289,924)
Net Assets at Beginning of Year	5,210,940	1,034,599	6,245,539	6,535,463
Net Assets at End of Year	\$ 4,853,999	\$ 958,774	\$ 5,812,773	\$ 6,245,539

See accompanying notes to financial statements

RELIGIOUS COMMUNITY SERVICES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Revenue			
Contributions	\$ 926,931	\$ 247,338	\$ 1,174,269
Federal grants	721,019	-	721,019
State and local grants	1,061,622	-	1,061,622
In-kind contributions			
Donated food - Feeding Tampa Bay	1,146,609	-	1,146,609
Donated food - other	5,099,443	-	5,099,443
Program fees	36,986	-	36,986
Appreciation in internally controlled endowment	-	10,486	10,486
Appreciation in beneficial interest in assets held by a third-party	-	12,195	12,195
Appreciation in externally controlled endowments	-	5,718	5,718
Realized and unrealized gain (loss) on investments	1,323	-	1,323
Dividends and interest	4,514	-	4,514
Other	43,517	-	43,517
Net assets released from restrictions	952,931	(952,931)	-
Total public support and revenue	<u>9,994,895</u>	<u>(677,194)</u>	<u>9,317,701</u>
Expenses			
Program services:			
Food Bank	6,788,788	-	6,788,788
Housing	589,326	-	589,326
Haven	1,469,001	-	1,469,001
Total program services	<u>8,847,115</u>	<u>-</u>	<u>8,847,115</u>
Supporting services:			
General and administrative	851,548	-	851,548
Fundraising	240,715	-	240,715
Total supporting services	<u>1,092,263</u>	<u>-</u>	<u>1,092,263</u>
Total Expenses	<u>9,939,378</u>	<u>-</u>	<u>9,939,378</u>
Change in Net Assets Before Other Changes and Discontinued Operations	55,517	(677,194)	(621,677)
Other Changes			
Interest expense	(26,045)	-	(26,045)
Loss on sale of property and equipment	-	-	-
Total other changes	<u>(26,045)</u>	<u>-</u>	<u>(26,045)</u>
Discontinued Operations			
Income from discontinued operations	357,798	-	357,798
Change in Net Assets	387,270	(677,194)	(289,924)
Net Assets at Beginning of Year	<u>4,823,670</u>	<u>1,711,793</u>	<u>6,535,463</u>
Net Assets at End of Year	<u>\$ 5,210,940</u>	<u>\$ 1,034,599</u>	<u>\$ 6,245,539</u>

See accompanying notes to financial statements

RELIGIOUS COMMUNITY SERVICES, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	2019	2018
Cash Flows from Operating Activities:		
Change in net assets	\$ (432,766)	\$ (289,924)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	287,938	305,293
Amortization of debt issuance costs	-	141
Bad debt expense	-	4,000
Gain on disposal of discontinued operations	-	(328,370)
Gain on disposal of fixed assets	(7,000)	-
Realized and unrealized (gain) loss on investments, net of fees	(6,398)	36
Appreciation in internally controlled endowment, net of fees	(6,044)	(10,246)
Appreciation in beneficial interest in assets held by a third-party, net of fees	(5,101)	(8,176)
Appreciation in externally controlled endowment	3,944	(5,718)
Decrease (Increase) in:		
Trust receivable	-	775,000
Grants receivable	(202,250)	(55,931)
Unconditional promises to give, net	21,277	(86,638)
Other receivable	(5,921)	-
Inventory - Thrift Store	-	15,110
Prepaid expenses	(791)	11,369
Other assets	-	1,254
Increase (Decrease) in:		
Accounts payable	(16,578)	(22,503)
Accrued personnel costs	52,700	5,772
Other accrued expenses	100	1,427
Net cash (used in) provided by operating activities	(316,890)	311,896
Cash Flows from Investing Activities:		
Purchases of property and equipment	(209,416)	(49,900)
Proceeds from the sale of property and equipment	7,000	40,124
Proceeds from internally controlled endowment, net	-	9,981
Proceeds from beneficial interest in assets held by a third-party	2,993	8,000
Purchases of investments	(55,861)	(9,009)
Proceeds from sale of investments	53,010	39,203
Net cash (used in) provided by investing activities	(202,274)	38,399
Cash Flows from Financing Activities:		
Proceeds from note payable	50,000	-
Payments on note payable	(6,538)	(14,197)
Repayments on lines-of-credit, net	-	(281,000)
Net cash provided by (used in) financing activities	43,462	(295,197)
Net (Decrease) Increase in Cash and Cash Equivalents	(475,702)	55,098
Cash and Cash Equivalents at Beginning of Year	559,514	504,416
Cash and Cash Equivalents at End of Year	\$ 83,812	\$ 559,514
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	\$ 2,570	\$ 25,904

See accompanying notes to financial statements

RELIGIOUS COMMUNITY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

	Program Services				Supporting Services			Total Expenses	
	Food Bank	Housing	Haven	Total Program Services	Administrative and General	Fundraising	Total Supporting Services	2019	2018
Regular earnings	\$ 226,284	\$ 237,553	\$ 686,132	\$ 1,149,969	\$ 714,380	\$ 90,259	\$ 804,639	\$ 1,954,608	\$ 1,816,597
Labor costs	23,368	25,654	76,595	125,617	61,294	7,939	69,233	194,850	203,695
Employee insurance benefits	18,271	23,685	46,248	88,204	68,634	5,174	73,808	162,012	172,511
PEO human resources support systems	4,236	3,605	14,533	22,374	10,737	1,237	11,974	34,348	25,184
Retirement	88	1,066	3,451	4,605	30,845	-	30,845	35,450	3,112
Temporary services	14,031	-	-	14,031	11,513	-	11,513	25,544	90,785
Total salaries and related expenses	286,278	291,563	826,959	1,404,800	897,403	104,609	1,002,012	2,406,812	2,311,884
Advertising	-	-	-	-	2,655	-	2,655	2,655	3,683
Bad debt expense	-	-	-	-	-	-	-	-	4,000
Bank and investment fees	-	-	-	-	26,438	-	26,438	26,438	18,315
Casualty insurance	26,656	13,813	25,174	65,643	2,894	43	2,937	68,580	73,875
Contract services	1,513	-	2,455	3,968	92,481	50,323	142,804	146,772	120,379
Depreciation	89,211	66,725	117,875	273,811	13,589	538	14,127	287,938	305,293
In-kind food	8,098,888	-	-	8,098,888	-	-	-	8,098,888	6,246,052
Food - other	6,346	3,771	13,129	23,246	-	-	-	23,246	87,815
Legal and professional	4,146	986	2,099	7,231	33,483	90	33,573	40,804	21,482
Miscellaneous	11,177	12,506	18,955	42,638	4,780	29,718	34,498	77,136	57,841
Meetings and conferences	277	-	3,158	3,435	11,261	2,560	13,821	17,256	14,200
Non-capital equipment	425	3,182	7,532	11,139	7,174	-	7,174	18,313	35,175
Rent and lease expense	27,618	3,657	5,384	36,659	6,175	250	6,425	43,084	53,754
Postage and printing	556	295	3,551	4,402	5,543	8,655	14,198	18,600	19,303
Repairs and maintenance	42,086	44,273	61,178	147,537	17,758	494	18,252	165,789	103,161
Security	2,167	5,046	12,330	19,543	811	17	828	20,371	19,028
Program participant expenses	4,348	59,026	65,255	128,629	-	-	-	128,629	171,971
Supplies	4,659	3,010	13,039	20,708	13,495	253	13,748	34,456	25,617
Travel	-	-	1,373	1,373	2,212	786	2,998	4,371	7,338
Utilities	43,082	71,157	116,591	230,830	23,563	520	24,083	254,913	239,212
	\$ 8,649,433	\$ 579,010	\$ 1,296,037	\$ 10,524,480	\$ 1,161,715	\$ 198,856	\$ 1,360,571	\$ 11,885,051	\$ 9,939,378

See accompanying notes to financial statements

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE A - NATURE OF ORGANIZATION

Religious Community Services, Inc. (RCS) is a Florida nonprofit corporation. RCS was founded in 1967 by 14 congregations for the purpose of assisting cooperating local congregations in developing and/or supporting interfaith community service programs to meet human needs. Today the mission of RCS is to feed the hungry, help homeless families return to self-sufficiency, and empower survivors of domestic violence.

RCS's major programs consist of the following:

- RCS Food Bank provides food to individuals and families.
- RCS Grace House offers shelter and comprehensive case management to families who are homeless. Additional services include rent, mortgage, and utility assistance as funds are available.
- The Haven of RCS is a state-certified comprehensive domestic violence center providing emergency and permanent housing. The program also offers an extensive outreach program of community education, violence prevention initiatives, advocacy, and an array of supportive services for survivors of domestic violence and their children.
- The RCS Thrift Store sells contributed items to the general public and provides RCS program participants with household items without cost. The thrift store program was discontinued, including a sale of the store in 2018 (**NOTE N**)

RCS programs are sustained by a variety of funding sources. Funding is contributed by individual donors, private foundations, and corporate sources. Other significant sources of funding include support of the U.S. Federal Government and the State of Florida. Local municipalities, the Juvenile Welfare Board Children's Services Council, United Way Suncoast, and local congregations also provide funding to support RCS's mission.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of RCS have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).

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

- *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
- *Net assets with donor restrictions* - Net Assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Resources accumulated through donations or grants for specific operating or capital purpose.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services. Nonoperating activities, if any, are limited to other activities considered to be of a more unusual or nonrecurring nature.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant estimates include the collectability of receivables, determination of the useful lives of the property and equipment, the fair value of investments, endowments and beneficial interests, and the allocation of functional expenses.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit with financial institutions, short-term certificates of deposit, and money market mutual fund accounts. RCS considers all short-term debt instruments with a maturity of three months or less at the time of purchase to be cash equivalents.

Financial instruments which potentially subject RCS to concentrations of credit risk consist principally of cash held in financial institutions in excess of federally-insured limits. From time to time throughout the years ended September 30, 2019 and 2018, RCS's cash balance may have exceeded the federally insured limit. However, RCS has not experienced and does not expect to incur any losses in such accounts.

Grants Receivable

Grants receivable represent grant revenues that have been billed but not collected as of the date of the accompanying financial statements. As of September 30, 2019, management believes that all grants receivable are fully collectible and therefore no allowance for doubtful accounts has been recorded.

Contributions and Promises to Give

Contributions, including unconditional promises to give, are recorded at fair market value when made. Promises to give are recorded at their estimated net realizable value when a pledge is made from a viable source and is in written form. Promises to give to be received after one year are discounted to present value using Treasury bill rates with similar terms with an added amount for economic uncertainty. Promises to give are recorded as net assets with donor restrictions until the pledge is received and/or the purpose is met. Promises to give are evaluated on a regular basis and management establishes the allowance as necessary. For each of the years ended September 30, 2019 and 2018, management has established an allowance for uncollectible promises to give in the amount of \$200. Bad debt expense was \$- and \$4,000 for the years ended September 30, 2019 and 2018, respectively.

**RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018**

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Property and Equipment

Property and equipment with an acquisition cost or donated value of \$1,000 or more and a useful life of more than one year are capitalized. Purchases of property and equipment are recorded at cost. Donations of property and equipment are recorded at their estimated fair market value. Property acquired with governmental funds is considered to be owned by RCS while used in the program for which it was purchased or in the future authorized programs; however, its disposition as well as the ownership of any proceeds therefrom is subject to applicable regulations. Depreciation is computed using the straight-line method over the following estimated useful lives of the related assets:

	<u>Years</u>
Building and improvements	5 - 35
Vehicles	5 - 15
Furnishings	5
Equipment	3 - 10

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their estimated fair values in the statement of financial position. Cash designated for long-term purposes are classified as investments. Investment income is reported in the statement of activities and consists of interest and dividend income and realized and unrealized gains and losses. Investment fees are included within general and administrative expenses in the statements of activities.

Fair Value Measurements

RCS defines fair value in accordance with US GAAP, which specifies a hierarchy of valuation techniques. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1) and lowest priority to measurements involving significant unobservable inputs (Level 3). The Organization measures certain assets at fair value on a recurring basis (**NOTE I**). The three levels of the fair value hierarchy are as follows:

Level 1 : Unadjusted quoted market prices for identical assets or liabilities in active markets which are accessible by the Organization.

Level 2: Observable prices in active markets for similar assets or liabilities. Prices for identical or similar assets or liabilities in markets that are not active. Market inputs that are not directly observable but are derived from or corroborated by observable market data.

Level 3: Unobservable inputs based on the Organization's own judgement as to assumptions a market participant would use, including inputs derived from extrapolation and interpolation that are not corroborated by observable market data.

During the years ended September 30, 2019 and 2018, there were no changes to the Organization's valuations techniques.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Donated Services and Materials

The value of food donated to the RCS Food Bank and food distributed under the USDA Food Programs are recorded as contributions at their estimated values at the date of receipt. Volunteers provide valuable services throughout RCS including assisting with general office work, sorting and distributing food, remodeling apartments, assisting with group sessions, and childcare. RCS does not record the value of these volunteer hours in the financial statements because the tasks performed do not require professional skills. Nevertheless, volunteers play an indispensable role in the operation of all programs.

Advertising Costs

Advertising costs are expensed as incurred.

Income Tax Status

RCS is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded. However, income from certain activities not directly related to RCS's tax-exempt purpose is subject to taxation as unrelated business income.

RCS accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. RCS has identified its tax status as a tax-exempt entity as its only significant tax position; however, RCS has determined that such tax position does not result in an uncertainty requiring recognition. RCS is not currently under examination by any taxing jurisdiction. RCS's federal returns are generally open for examination for three years following the date filed.

Statement of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statement of functional expenses. Salaries and other expenses that are associated with a specific program are charged directly to that program. Expenses that benefit more than one program are allocated to the various programs based on the relative benefit provided. Administrative and other support expenses are allocated to the various programs based on a formula established by management to reflect the relative benefit.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative total amounts. Such information does not include sufficient detail to constitute a presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with RCS's financial statements for the year ended September 30, 2018, from which the summarized information was derived.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Impairment of Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the net carrying amount may not be recoverable. Recoverability of the long-lived asset is measured by comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the asset. If such asset is considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the estimated fair value of the asset. There are no indications of impairment during the years ended September 30, 2019 and 2018.

Reclassifications

Certain reclassifications have been made to the 2018 financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

New Accounting Pronouncement

On August 18, 2016, the Financial Accounting Standards Board issued Accounting Standards Update 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

NOTE C – AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets available to meet general expenditures within one year at September 30, 2019:

Financial Assets:

Cash and cash equivalents	\$ 83,812
Grants receivables	440,511
Investments	<u>279,796</u>
Total financial assets	804,119

Less amounts not available to be used within one year:

Net assets with donor restrictions	
Internal endowment funds (Neumann)	120,862
Various use restrictions	<u>129,900</u>
	250,762

Financial assets available to meet general expenditures over the next twelve months	<u><u>\$ 553,357</u></u>
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RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE C - AVAILABILITY AND LIQUIDITY - CONTINUED

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. As described in **NOTE J**, the Organization has a \$500,000 line-of-credit available for use in meeting financial obligations.

NOTE D - CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Gross contributions receivable	\$ 85,325	\$ 128,151
Less: Allowance for uncollectible contributions receivable	(200)	(200)
Less: Unamortized discount	<u>(2,766)</u>	<u>(24,315)</u>
Contributions receivable, net	<u>\$ 82,359</u>	<u>\$ 103,636</u>
Amounts due in:		
Less than one year	\$ 73,825	\$ 71,276
One to three years	<u>11,500</u>	<u>56,875</u>
	<u>\$ 85,325</u>	<u>\$ 128,151</u>

Promises to give consist of promises from individuals and corporations. The applicable discount rate for amounts due in more than one year was 3.94%.

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment consists of the following at September 30:

	<u>2019</u>	<u>2018</u>
Land	\$ 489,242	\$ 489,242
Buildings and improvements	7,441,497	7,327,991
Vehicles	308,309	266,002
Furnishings	95,063	91,769
Equipment	<u>290,473</u>	<u>267,165</u>
	8,624,584	8,442,169
Less accumulated depreciation	<u>(4,125,138)</u>	<u>(3,864,201)</u>
	<u>\$ 4,499,446</u>	<u>\$ 4,577,968</u>

Depreciation expense was \$287,938 and \$305,293 for the years ended September 30, 2019 and 2018, respectively.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE F - INVESTMENTS

RCS's investments, which include the internally controlled endowment assets, consist of the following at September 30:

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Cash and cash equivalents	\$ 11,815	\$ 11,815	\$ 8,187	\$ 8,187
Mutual funds	135,628	144,438	136,290	139,786
Fixed income	52,469	54,981	45,338	44,221
Equities	46,645	68,562	52,947	72,309
Total	<u>\$ 246,557</u>	<u>\$ 279,796</u>	<u>\$ 242,762</u>	<u>\$ 264,503</u>

The following schedule summarizes investment return on the above investments for the years ended September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Dividends and interest	\$ 9,018	\$ 6,125
Realized gain on investments	1,291	13,203
Unrealized (loss) gain on investments	11,888	(3,005)
Total investment return	<u>\$ 22,197</u>	<u>\$ 16,323</u>

NOTE G - ENDOWMENTSExternally Controlled Endowment

RCS is an income beneficiary in a perpetual trust held by a third party. RCS's beneficial interest in this perpetual trust is measured based on the fair market value of the trust assets. The change in the fair market value of the trust assets is reported as gains and losses with donor restrictions on the statement of activities. Income distributions from the trust are reported in contributions without donor restrictions. In 2019 and 2018, the income distributions from this trust totaled \$12,843 and \$14,285, respectively.

Internally Controlled Endowment

The internally controlled endowment (Neumann) consists of \$100,000 to be held in perpetuity. Interest and dividend earnings are to be used solely for the benefit of the RCS Grace House program at their discretion. As required by GAAP, net assets associated with endowment funds, are classified and reported based on the existence of donor-imposed restrictions.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE G - ENDOWMENTS - CONTINUED

Internally Controlled Endowment - Continued

RCS classifies as donor restricted net assets (a) the original value of gifts donated to the endowment that does not exceed \$100,000 dollars, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. For endowment funds, the donors have stipulated that additional accumulation of funds above and beyond the permanent endowment are unrestricted to the RCS Grace House and are therefore classified as donor restricted for use purposes.

The internally controlled endowment's investment policy is based on providing funding for the RCS Grace House program operations. Domestic equities (including all convertible securities) may represent up to 65% of the account's market value, while international equities may comprise but not exceed 30% of the value. Domestic fixed income securities (including preferred stocks) are not to exceed 70% of the accounts market value. Cash equivalents (including all senior debt securities with under two-year maturity) may be held to maximum of 100% of the account's market value.

Equity holdings must represent companies meeting a minimum capitalization requirement of \$100,000,000 dollars with high market liquidity. Private placements, letter stocks, option securities, short sales, and margin transactions are prohibited. No single equity may comprise 5% or more of the total account value and equities cannot be more than 20% invested in a single industry.

Fixed income holdings with a greater than 30-year maturity are prohibited. No single fixed income holding may comprise 5% or more of the total account value. Bond ratings must be BBB or better and Advisors are prohibited from investing in private placements, and from speculating in fixed income or interest rate futures.

The Board of Directors of RCS has interpreted the Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, RCS classifies as donor restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanent donor restricted net assets is classified as donor restricted net assets for use purposes until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by FUPMIFA.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE G - ENDOWMENTS - CONTINUED

Internally Controlled Endowment - Continued

Any amount not appropriated for expenditure will be reclassified, subject to the original endowment restrictions imposed by the donor. In accordance with FUPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. the duration and preservation of the fund;
2. the purposes of the organization and the donor-restricted endowment fund;
3. general economic conditions;
4. the possible effect of inflation and deflation;
5. the expected total return from income and the appreciation of investments;
6. other resources of the organization
7. the investment policies of the organization

Endowments - General

The externally controlled endowment and beneficial interest held by third-party are invested according to third-party decisions; RCS has no control over the investment policies.

Endowment net asset composition by type of fund consist of the following:

September 30, 2019	Donor Restricted For Use	Donor Restricted in Perpetuity	Total
Donor restricted endowment funds			
Internally controlled, Neumann	\$ 20,862	\$ 100,000	\$ 120,862
Externally controlled, Carlson Trust	-	391,329	391,329
Beneficial interest in assets held			
by a third-party	129,167	104,157	233,324
Cash	-	1,000	1,000
	<u>\$ 150,029</u>	<u>\$ 596,486</u>	<u>\$ 746,515</u>
September 30, 2018	Donor Restricted For Use	Donor Restricted in Perpetuity	Total
Donor restricted endowment funds			
Internally controlled, Neumann	\$ 14,818	\$ 100,000	\$ 114,818
Externally controlled, Carlson Trust	-	395,273	395,273
Beneficial interest in assets held			
by a third-party	127,059	104,157	231,216
Cash	-	1,000	1,000
	<u>\$ 141,877</u>	<u>\$ 600,430</u>	<u>\$ 742,307</u>

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE G - ENDOWMENTS - CONTINUEDEndowments General - Continued

Changes in endowment net assets for the years ended September 30 include:

September 30, 2019	Donor Restricted For Use	Donor Restricted in Perpetuity	Total
Endowments, beginning of year	\$ 141,877	\$ 600,430	\$ 742,307
Donations	-	-	-
Disbursements	(2,993)	-	(2,993)
Investment return:			
Investment income (net of fees)	1,384	-	1,384
Net appreciation (realized and unrealized)	9,761	(3,944)	5,817
Endowments, end of year	<u>\$ 150,029</u>	<u>\$ 596,486</u>	<u>\$ 746,515</u>
September 30, 2018	Donor Restricted For Use	Donor Restricted in Perpetuity	Total
Endowments, beginning of year	\$ 141,436	\$ 594,712	\$ 736,148
Donations	19	-	19
Disbursements	(18,000)	-	(18,000)
Investment return:			
Investment income (net of fees)	1,223	-	1,223
Net appreciation (realized and unrealized)	17,199	5,718	22,917
Endowments, end of year	<u>\$ 141,877</u>	<u>\$ 600,430</u>	<u>\$ 742,307</u>

NOTE H - BENEFICIAL INTEREST IN ASSETS HELD BY A THIRD PARTY

On September 24, 2007, RCS entered into an agreement with Community Foundation of Tampa Bay (Community Foundation) establishing The Religious Community Services Gift of Food Endowment Fund (the Fund). The Fund was established with the purpose of providing RCS an annual distribution from the income of the Fund and to preserve the Fund's principal. The assets of the Fund will be in the possession of Community Foundation and will be invested at the discretion of Community Foundation. Contributions will be received through gifts or bequests from individuals, corporations, and other charitable organizations. The terms of the fund agreement permit RCS, in certain circumstances and subject to certain limitations, to request a return of some or all of the assets contributed to the Fund by RCS. A request of return of funds will be considered by Community Foundation only for unforeseeable emergencies (e.g., fires, storms, major structural defects to building, etc.) and capital expenditure requirements as a result of unforeseeable emergencies and only following the one-year anniversary of the Fund's existence. In addition, a request of return of funds is permitted only if the Fund has a balance of at least \$100,000.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE H - BENEFICIAL INTEREST IN ASSETS HELD BY A THIRD PARTY - CONTINUED

At September 30, 2019 and 2018, the Fund balance, including estimated earnings thereon, totaled \$233,324 and \$231,216, respectively. The portion included in net assets with donor restrictions is the appreciation and income of the fund and is subject to a request of return of funds by RCS. During each of the years ended September 30, 2019 and 2018, no contributions were received.

The following schedule summarizes the appreciation of the beneficial interest in assets held by a third party for the years ended September 30, 2019 and 2018.

Balance September 30, 2017	\$	228,970
Distributions		(8,000)
Dividends and interest		3,871
Investment fees		(1,949)
Appreciation in investment value		<u>8,324</u>
Balance at September 30, 2018	\$	<u>231,216</u>
Distributions		(2,993)
Dividends and interest		4,372
Investment fees		(2,064)
Appreciation in investment value		<u>2,793</u>
Balance at September 30, 2019	\$	<u>233,324</u>

NOTE I - FAIR VALUE MEASUREMENT

The investments of RCS are reported at fair value in the accompanying statements of financial position. Following is a description of the valuation methodologies used for investments measured at fair value.

Cash and cash equivalents – The carrying amounts reported in the statements of financial position approximate the fair value due to the short maturities of those investments.

Mutual funds and Equities – Valued at the quoted market price reported on the applicable exchange on which the fund is traded.

Fixed income - Comprised of US Treasuries and corporate and municipal bonds valued at the net asset value (NAV) of shares held by RCS at year end. There are no unfunded commitments within the bonds and in addition, there are no significant restrictions on RCS's ability to sell investments.

Externally controlled endowment and beneficial interest in assets held by a third-party - The investments are managed by a third party and are valued based upon the third-party information without adjustment. RCS does not develop nor are they provided with the quantitative inputs used to develop the fair market values.

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE I - FAIR VALUE MEASUREMENT - CONTINUED

The following is a summary of the levels within the fair value hierarchy for RCS's assets measured at fair value on a recurring basis as of September 30, 2019 and 2018:

Description:	Fair Value Measurements Using			
	Assets Measured at Fair Value at September 30, 2019	Quoted Prices In Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Investments:				
Cash and cash equivalents	\$ 8,661	\$ 8,661	\$ -	\$ -
Mutual funds	144,438	144,438	-	-
Equities	5,835	5,835	-	-
Internal Endowment:				
Cash and cash equivalents	3,154	3,154	-	-
Equities	62,727	62,727	-	-
Fixed income	54,981	54,981	-	-
Externally controlled endowment	391,329	-	-	391,329
Beneficial interest in assets held by a third-party	233,324	-	-	233,324
Total assets at fair value	\$ 904,449	\$ 279,796	\$ -	\$ 624,653

Description:	Fair Value Measurements Using			
	Assets Measured at Fair Value at September 30, 2018	Quoted Prices In Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Investments:				
Cash and cash equivalents	\$ 4,880	\$ 4,880	\$ -	\$ -
Mutual funds	139,786	139,786	-	-
Equities	5,019	5,019	-	-
Internal Endowment:				
Cash and cash equivalents	3,599	3,599	-	-
Equities	66,998	66,998	-	-
Fixed income - US Treasuries	44,221	-	44,221	-
Externally controlled endowment	395,273	-	-	395,273
Beneficial interest in assets held by a third-party	231,216	-	-	231,216
Total assets at fair value	\$ 890,992	\$ 220,282	\$ 44,221	\$ 626,489

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE I - FAIR VALUE MEASUREMENT - CONTINUED

The following is a reconciliation of RCS's Level 3 investments:

	<u>2019</u>	<u>2018</u>
Balance at beginning of the year	\$ 626,489	\$ 618,525
Investment income	4,372	3,871
Net (depreciation) appreciation (realized/unrealized)	(1,151)	14,042
Distributions	(2,993)	(8,000)
Investment fees	<u>(2,064)</u>	<u>(1,949)</u>
	<u>\$ 624,653</u>	<u>\$ 626,489</u>

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. There were no transfers in 2019 and 2018.

NOTE J - LINES-OF-CREDIT

During the year ended September 30, 2018, RCS increased its current line-of-credit from an initial borrowing capacity of \$256,000 to \$500,000. The line-of-credit matures August 2020 and is secured by substantially all assets of RCS. Interest is charged at prime rate (5.00% and 5.25% for September 30, 2019 and 2018, respectively) plus 1.5%. There was no outstanding balance of the line-of-credit at September 30, 2019 and 2018.

RCS had a line-of-credit with a borrowing capacity of \$100,000 payable upon demand. Interest was charged at the greater of the prime rate (5.25% for September 30, 2018) or 6%. The line-of-credit was satisfied during the fiscal year ended September 30, 2018.

RCS also had a line-of-credit with a borrowing capacity of \$144,000 that was payable 120 months from the initial draw period. The line-of-credit was secured by a building. Interest was charged at the greater of the prime rate (5.25% for September 30, 2018) plus 2.00%. The line-of-credit was satisfied during the fiscal year ended September 30, 2018 as part of the sale of the RCS Thrift Store (**NOTE N**).

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE K - LONG-TERM DEBT

Long-term debt consists of the following at September 30:

	2019
Note payable, monthly payments of \$965, including interest at 5.85%; maturing in January 2024, secured by a vehicle	\$ 43,462
Less current portion	(9,289)
Long-term debt, net	\$ 34,173

During the year ended September 30, 2018, the RCS Thrift Store was sold which resulted in the payoff of the associated mortgage payable (**NOTE N**).

Future minimum payments payable under the note are as follows:

Years Ending September 30,	
2020	\$ 9,289
2021	9,847
2022	10,439
2023	11,067
2024	2,820
	\$ 43,462

NOTE L - OPERATING LEASES

RCS, as lessee, has various noncancelable leases for equipment, all of which are classified as operating leases. Rent expense under these noncancelable leases totaled \$43,084 and \$55,191 for the years ended September 30, 2019 and 2018, respectively.

Future minimum lease payments were as follows:

Years Ending September 30,	
2020	\$ 30,318
2021	24,864
2022	18,467
2023	18,467
2024	16,928
	\$ 109,044

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE M - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of September 30, 2019 and 2018 consist of the following:

	<u>2019</u>	<u>2018</u>
Subject to use restrictions:		
Unconditional promises to give	\$ 82,359	\$ 103,836
Beneficial interest in assets held by a third-party	129,167	127,059
Grace House - Neumann earnings	20,862	14,818
Various use restrictions	<u>129,900</u>	<u>188,456</u>
	362,288	434,169
Net assets held in perpetuity:		
Endowment funds (Neumann)	100,000	100,000
Beneficial interest in assets held by a third-party	104,157	104,157
Externally controlled endowment (Carlson)	391,329	395,273
Cash	<u>1,000</u>	<u>1,000</u>
	<u>596,486</u>	<u>600,430</u>
	<u>\$ 958,774</u>	<u>\$ 1,034,599</u>

Included in various use restrictions are funds for use at the RCS Food Bank and RCS Grace House programs.

NOTE N - DISCONTINUED OPERATIONS

During the year ended September 30, 2018, RCS discontinued its thrift store program and disposed its assets. Results of operations of the RCS Thrift Store for the year ended September 30, 2019 are included within discontinued operations on the accompanying statement of activities. The following is a summary of the operating results of the thrift store:

	<u>2018</u>
Thrift store sales	\$ 105,049
Other support and revenue	11,781
Program expenses	<u>(87,402)</u>
Change in net assets prior to disposal	29,428
Gain on disposal of discontinued operations	<u>328,370</u>
Income from discontinued operations	<u>\$ 357,798</u>

RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018

NOTE O - EMPLOYEE BENEFIT PLANS

RCS has in place a 401(k) plan (Plan) for eligible employees. The Plan permits the management of RCS to determine the matching rate for each plan year. During the fiscal years ended 2019 and 2018, RCS matched employee contributions at the rate of \$0.50 per dollar of employee contributions up to 4% of each enrolled employee's salary. Retirement matching contributions amounted to \$35,450 and \$3,112 for fiscal years ended 2019 and 2018.

NOTE P - COMMITMENTS AND CONTINGENCIES

RCS is subject to state and federal audit examination to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. It is the opinion of management that no grant expenditures will be disallowed. RCS is also subject to several federal matching requirements, which have been met through local grants and private donations. RCS has entered into various land use restriction agreements in connection with grant funding received for acquisition and renovation of the Haven of RCS. Under these agreements, the Haven of RCS property must be maintained and used in accordance with the agreements for periods ranging from various dates, the latest expiring September 30, 2033. RCS has entered into various land use restriction agreements in connection with grant funding received for the acquisition and renovation of the RCS Food Bank. Under these agreements, the RCS Food Bank property must be maintained and used in accordance with the agreements for periods ranging from various dates, the latest expiring March 8, 2026.

RCS is a defendant in a lawsuit brought by prior employees, filed in early 2019. Management is of the opinion that the claim is without merit. The complaints were dismissed by the Equal Employment Opportunity Commission, and subsequently were dismissed by the Court. The plaintiffs have filed an amended complaint that Management anticipates will also be dismissed. It is the opinion of management that the resolution of outstanding claims will not have a material adverse effect on the financial position or results of operations of RCS.

NOTE Q - SUBSEQUENT EVENTS

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, and future results of operations. Management is actively monitoring the situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for year ended 2020.

RCS has evaluated all subsequent events through June 15, 2020 the date the financial statements were available to be issued. RCS is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

OTHER INFORMATION

RELIGIOUS COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDING SEPTEMBER 30, 2019

<u>Federal Agency</u> <u>Pass-Through Entity</u> Federal Program or Cluster Title	<u>CFDA</u> <u>Number</u>	<u>Contract/</u> <u>Pass-Through Entity</u> <u>Identifying Number</u>	<u>Expenditures</u>
FEDERAL AWARDS:			
United States Department of Agriculture			
<u>Passed through Feeding Tampa Bay</u>			
Food Distribution Cluster:			
Emergency Food Assistance Program (Administrative)	10.568	N/A	\$ 414,402
Emergency Food Assistance Program (Food Commodities)	10.569	N/A	3,006,689
			3,421,091
Department of Housing and Urban Development			
<u>Passed through City of Largo</u>			
Community Development Block			
Grants/Entitlement Grants	14.218	N/A	30,955
<u>Passed through City of Clearwater</u>			
Community Development Block			
Grants/Entitlement Grants	14.218	N/A	8,480
<u>Passed through Pinellas County</u>			
Community Development Block			
Grants/Entitlement Grants	14.218	N/A	28,438
			67,873
<u>Direct Funding</u>			
Continuum of Care Program	14.267	FL0448LH021604	12,812
			80,685
Department of Justice			
<u>Passed through Florida Department of Legal Affairs,</u>			
<u>Office of the Attorney General</u>			
Crime Victim Assistance	16.575	VOCA-2018-Religious- Community Servi-00367	122,873
Department of Health and Human Services			
<u>Passed through Florida Coalition Against</u>			
<u>Domestic Violence</u>			
Family Violence Prevention and Services/ Domestic Violence Shelter and Supportive Services			
	93.671	19-2235-DVS	84,096
<u>Passed through Florida Coalition Against</u>			
<u>Domestic Violence</u>			
Temporary Assistance for Needy Families			
	93.558	19-2235-DVS	138,387
			222,483
Total expenditures of federal awards			\$ 3,847,132

See notes to the schedule of expenditures of federal awards

**RELIGIOUS COMMUNITY SERVICES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDING SEPTEMBER 30, 2019**

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Religious Community Services, Inc. (RCS) under programs of the federal government for the year ended September 30, 2019. The information in this schedule is presented in accordance with accounting principles generally accepted in the United States of America as applicable to non-profit organizations and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Religious Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Religious Community Services, Inc.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. RCS did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CONTINGENCIES

Expenditures incurred by RCS are subject to audit and possible disallowance by the grantor agency. Management believes that if audited, any adjustments for disallowed expenses would be immaterial in amount.

See independent auditor's report



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

To the Board of Directors
Religious Community Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Religious Community Services, Inc. (RCS), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated June 15, 2020.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the following schedule of findings and questioned costs and the accompanying internal control letter, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be material weakness: **2019-001**.

CONTINUED

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether RCS's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Religious Community Services, Inc.'s Response to Finding

RCS's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. RCS's response was not subjected to the auditing procedures applied in the audit of the financial statements and, according, we express no opinion on it.

Purpose of this Report

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

PDR CPAs + Advisors

Oldsmar, Florida
June 15, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Religious Community Services, Inc.

Report on Compliance for Major Federal Program

We have audited Religious Community Services, Inc.'s (RCS) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of RCS's major federal program for the year ended September 30, 2019. RCS's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of RCS's compliance.

Opinion on Each Major Federal Program

In our opinion, RCS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

CONTINUED

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE - CONTINUED**

Report on Internal Control over Compliance

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

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

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

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

PDR CPAs + Advisors

Oldsmar, Florida
June 15, 2020

RELIGIOUS COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Part I - Summary of Auditor's Results**Financial Statements Section**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified not considered to be material weakness(es)? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards Section

Internal control over major federal programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified not considered to be material weakness(es)? yes X none reported

Type of auditor's report on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR part 200.516(a) of the Uniform Guidance? X yes no

Identification of major federal programs:

Federal Programs:

CFDA Numbers	Name of Federal Program
10.568	Emergency Food Assistance Program (Administrative)
10.569	Emergency Food Assistance Program (Food Commodities)

Dollar threshold used to distinguish between type A and type B Federal programs \$ 750,000

Auditee qualified as low-risk auditee for federal purposes? yes X no

**RELIGIOUS COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Part II - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weakness, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

Material Weaknesses

2019-001 Subsidiary Ledgers

Condition: Grants and pledge receivable subsidiary ledgers were not reconciled to the general ledger at September 30, 2019. This matters was noted in prior year as finding **2018-003**.

Criteria: Internal controls should be in place that provide reasonable assurance that subsidiary ledgers are reconciled to the general ledger on a monthly basis.

Cause: Procedures in place to require monthly reconciliation of subsidiary ledgers to the general ledger are not sufficient to capture all errors.

Effect: Because of the failure to require monthly subsidiary reconciliations, RCS did not have accurate financial reporting during the year ended September 30, 2019. This includes unconditional promises to give and revenues not being complete and grants receivables general ledger balances being inaccurate.

Recommendation: Procedures should be implemented requiring the completion of reconciliations on a monthly basis, including a management review of the prepared reconciliations. Management should engage a consultant if necessary to assist management in the initial implementation of the reconciliation process.

Views of Responsible Officials and Planned Corrective Actions: Management has implemented a monthly close process and checklist to further strengthen the controls and procedures related to the subsidiary ledgers. Management is continuing to develop additional processes on a monthly and quarterly basis to more fully capture and report accurate information.

Part III - Federal Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weakness, and instances of noncompliance, including questioned costs, related to the audit of major federal programs, as required to be reported by the Uniform Guidance.

There were no matters identified.

**RELIGIOUS COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Summary Schedule of Prior Year Audit Findings

2018-001 Cash Reconciliations

Condition: Cash accounts were not reconciled to the general ledger during several months of the fiscal year nor at September 30, 2018.

Recommendation: Procedures should be implemented requiring the completion of cash reconciliations on a monthly basis, including a management review of the prepared reconciliations. Management should engage a consultant if necessary to assist management in the initial implementation of the reconciliation process.

Current Status: The recommendation was adopted during 2019.

2018-002 Financial Reporting

Condition: Revenues and expenses were not consistently and accurately recorded in the appropriate general ledger accounts.

Recommendation: Procedures should be implemented requiring consistent inputting of transactions and a review at the detail and program level.

Current Status: The recommendation was adopted during 2019.

2018-003 Subsidiary Ledgers

Condition: Grants and pledge receivable subsidiary ledgers were not reconciled to the general ledger at September 30, 2018.

Recommendation: Procedures should be implemented requiring the completion of reconciliations on a monthly basis, including a management review of the prepared reconciliations. Management should engage a consultant if necessary to assist management in the initial implementation of the reconciliation process.

Current Status: Management implemented monthly reconciliation procedures during 2019 which resulted in a partial correction of the finding. However, additional reconciliations and reviews of statement of financial position accounts will be implemented during 2020. See finding **2019-001**.

**RELIGIOUS COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Summary Schedule of Prior Year Audit Findings - Continued

2018-004 Emergency Food Assistance Program; CFDA 10.568/10.569; Grant Period: Year Ended September 30, 2018; Compliance Requirement: Allowable Costs/Cost Principles

Condition: As discussed in Finding **2018-002**, the revenues and expenditures of the program were not accurately reported during the year ended September 30, 2018. Procedures should be implemented to require detail review of the revenues and expenditures of the program as well as a budget to actual review on a monthly basis. Operational and financial management should review the results.

Recommendation: Procedures should be implemented requiring consistent inputting of transactions and a review at the detail and program level.

Current Status: The recommendation was adopted during 2019.

Religious Community Services, Inc.

Audit Communication
Memorandum

September 30, 2019





June 15, 2020

To the Board of Directors
Religious Community Services, Inc.
Clearwater, Florida

We have audited the financial statements of Religious Community Services, Inc. (RCS) for the year ended September 30, 2019, and have issued our report thereon dated June 15, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 30, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by RCS are described in **NOTE B** to the financial statements.

As described in **NOTE B**, RCS changed accounting policies related to net asset classification and certain financial statement disclosures; specifically disclosures related to liquidity and functional expense allocation. The change was due to the adoption of Financial Accounting Standards Board Accounting Standards Update 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. RCS has adjusted the presentation of these statements accordingly.

No other new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2019. We noted no transactions entered into by RCS during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of collectability of contributions and accounts receivable is based on a review of the individual receivables and historical collections. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of asset lives is based on the useful lives of the related asset. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the functional expense allocation. Program and supporting expenses, when specifically identifiable, are classified to the function which incurred the expense. Certain expenses are allocated to each function based on management's estimate of time spent within each category. We evaluated the assumptions that management used in determining the expense allocation. We believe that the estimate is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the fair value of RCS's investments is based on the closing prices reported on the applicable exchange on which the fund is traded, pricing models using observable market inputs, prices for identical assets on markets that are not active or models based on inputs that are not directly observable but are derived from or corroborated by observable market data. We evaluated the assumptions that management used in determining the fair market values. We believe that the estimate is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. You have corrected all misstatements. A schedule of corrected adjusting journal entries is also attached.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 15, 2020. We have attached this letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to RCS's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as RCS's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Communications

We issued additional communications related to material weaknesses over financial reporting and compliance dated June 15, 2020.

This information is intended solely for the use of the Board of Directors and management of Religious Community Services, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

PDR CPAs + Advisors

PDR CPAs + ADVISORS

Client: **57430-001 - Religious Community Services, Inc.**
Engagement: **Audit 2019 - Religious Community Services, Inc.**
Period Ending: **9/30/2019**
Trial Balance: **2000.01 - TB**
Workpaper: **2200.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4800.06		
To adjust Carlson Trust.				
10-4000-9-90	Contributions-Cash-Fundraising		12,843.00	
30-4670-5-50	Unrealized Gains (Losses) - Reserves-Shelter		3,944.00	
10-4100-5-50	Estate Gifts-Shelter			12,843.00
30-1705-0-00	Externally Controlled Endowment (Carlson)			3,944.00
Total			16,787.00	16,787.00
Adjusting Journal Entries JE # 2		2200.03		
PBC ENTRY MGMT DO NOT POST - To enter late entry.				
10-1161-0-00	RE Deposit Clearing Account		2,500.00	
10-4000-5-50	Contributions-Cash-Shelter			2,500.00
Total			2,500.00	2,500.00
Adjusting Journal Entries JE # 3		4700.01		
To dispose of vehicle				
10-1660-0-00	Accumulated Depreciation-Motor Vehicles		27,000.00	
10-1610-0-00	Motor Vehicles			27,000.00
Total			27,000.00	27,000.00
Adjusting Journal Entries JE # 4		5300		
To write off remaining sales tax collected from thrift store				
10-5305-0-00	Miscellaneous-Agencywide		330.00	
10-2110-0-00	Sales Tax Collected-Thrift Store			330.00
Total			330.00	330.00
Adjusting Journal Entries JE # 5		5300.01		
To update payroll accrual.				
10-5000-1-10	Regular Earnings-Executive Office		8,480.00	
10-2100-0-00	Accrued Personnel Costs			8,480.00
Total			8,480.00	8,480.00
Adjusting Journal Entries JE # 6		5500.01		
To post current portion of long term debt				
PDR005	Long Term Debt-Contra		9,289.00	
PDR004	Short Term Portion of Debt			9,289.00
Total			9,289.00	9,289.00
Adjusting Journal Entries JE # 7		4800.01		
To reconcile investment accounts with ML statements.				
10-1080-0-00	Capital Reserve		864.00	
10-4670-0-00	Unrealized Gains (Losses) - Reserves-Agency Wide		9,188.00	
10-5122-0-00	Investment Fees - M/L - Reserves		4,388.00	
20-1062-0-00	Board Reserves		6,044.00	
PDR001	ML Operating Equities		5,835.00	
10-1082-0-00	Food Bank			6,725.00
10-3020-0-00	Unrestricted Net Assets-Undesignated			5,019.00
10-4600-0-00	Interest Revenue			5,430.00
10-4620-0-00	Realized Gains (Losses)			2,101.00
20-4650-3-30	Dividend Revenue - Reserves-Grace House Emergen			1,793.00
20-4660-3-30	Realized Gains (Losses) - Reserves-Grace House Emergen			1,291.00
20-4670-3-30	Unrealized Gains (Losses) - Reserves-Grace House Emergen			2,960.00
30-1080-0-00	Agency Reserve-Board Designated-Conservative(ML)			1,000.00
Total			26,319.00	26,319.00

Client: **57430-001 - Religious Community Services, Inc.**
Engagement: **Audit 2019 - Religious Community Services, Inc.**
Period Ending: **9/30/2019**
Trial Balance: **2000.01 - TB**
Workpaper: **2200.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 8		2200.03		
PBC ENTRY MGMT DO NOT POST - To enter payroll clearing entries.				
10-1023-0-00	Payroll Clearing Account-Agency Wide		310.00	
10-1023-0-00	Payroll Clearing Account-Agency Wide		19,746.00	
10-1023-0-00	Payroll Clearing Account-Agency Wide		40,283.00	
10-5000-1-12	Regular Earnings-Accounting		2,547.00	
10-5000-1-14	Regular Earnings-Property & Faciliti		165.00	
10-5000-2-20	Regular Earnings-Food Distribution		1,094.00	
10-5000-3-30	Regular Earnings-Grace House		2,308.00	
10-5000-3-30	Regular Earnings-Grace House		3,678.00	
10-5000-5-50	Regular Earnings-Shelter		3,537.00	
10-5000-5-51	Regular Earnings-Outreach		2,308.00	
10-5005-0-00	Payroll Processing Expense		1,338.00	
10-5015-1-10	Payroll Processing Expense		885.00	
10-1023-0-00	Payroll Clearing Account-Agency Wide			2,308.00
10-1023-0-00	Payroll Clearing Account-Agency Wide			15,552.00
10-5005-0-00	Payroll Processing Expense			19,746.00
10-5005-0-00	Payroll Processing Expense			40,283.00
10-5005-1-12	PEO Labor Costs-Accounting			310.00
Total			78,199.00	78,199.00
Adjusting Journal Entries JE # 9		4800.03		
To record activity for CFTB.				
10-4400-0-00	Foundation & Corporate Grants-Agency Wide		2,993.00	
10-5122-0-00	Investment Fees - M/L - Reserves		2,064.00	
20-1706-0-00	Beneficial interest in assets held by a -Agency Wide		2,108.00	
10-4600-0-00	Interest Revenue			
20-4670-0-00	Unrealized Gains (Losses) - Reserves-Agency Wide			7,165.00
Total			7,165.00	7,165.00
Adjusting Journal Entries JE # 10		4200.03		
To remove pledge revenue recorded in the prior year.				
10-4000-9-90	Contributions-Cash-Fundraising		43,500.00	
10-1186-0-00	Pledges Receivable - current portion			32,625.00
20-1186-0-00	Pledges Receivable - current portion			10,875.00
Total			43,500.00	43,500.00
Adjusting Journal Entries JE # 11		7100.05		
To remove prior year revenue and accounts receivable recorded in the prior year.				
10-4080-2-20	United Way-Food Distribution		6,035.00	
10-4080-5-53	United Way-Program Admin		9,716.00	
20-1168-0-00	Receivable-United Way			15,751.00
Total			15,751.00	15,751.00
Adjusting Journal Entries JE # 12		7100.05		
To record pledge from UW for Oct - Dec 2019.				
20-1168-0-00	Receivable-United Way		11,175.00	
10-4080-5-53	United Way-Program Admin			11,175.00
Total			11,175.00	11,175.00
Adjusting Journal Entries JE # 13		4200.03		
To correct ending pledge receivable balances and update the unamortized discount on pledges.				
10-1186-0-00	Pledges Receivable - current portion		833.00	
10-4000-9-90	Contributions-Cash-Fundraising		37,750.00	
20-1186-0-00	Pledges Receivable - current portion		6,792.00	
20-1802-0-00	Unamortized Discount on Pledges Receivable		21,548.00	
20-1800-0-00	Pledges receivable - long term-Agency Wide			45,375.00
PDR003	Amortization of pledges receivable (contra rev)			21,548.00
Total			66,923.00	66,923.00
Adjusting Journal Entries JE # 14		6100.01		

Client: **57430-001 - Religious Community Services, Inc.**
 Engagement: **Audit 2019 - Religious Community Services, Inc.**
 Period Ending: **9/30/2019**
 Trial Balance: **2000.01 - TB**
 Workpaper: **2200.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To recalss and roll net assets.				
10-3020-0-00	Unrestricted Net Assets-Undesignated		75,461.00	
10-5305-0-00	Miscellaneous-Agencywide		29.00	
30-3045-0-00	Permanently Restricted Net Assets		3,944.00	
20-3040-0-00	Temporarily Restricted Net Assets			79,434.00
Total			<u>79,434.00</u>	<u>79,434.00</u>
Adjusting Journal Entries JE # 15		2200.04		
Client Provided Entry - To expense 401k payments.				
10-5020-0-00	Retirement match on 401-K Plan-Agency Wide		10,251.00	
10-2021-0-00	Accrued Accounts Payable			10,251.00
Total			<u>10,251.00</u>	<u>10,251.00</u>
Adjusting Journal Entries JE # 16		4100		
To eliminate erroneous credit balance in cash account.				
10-1161-0-00	RE Deposit Clearing Account		10,365.00	
10-4000-0-00	Contributions-Cash			10,365.00
Total			<u>10,365.00</u>	<u>10,365.00</u>
Adjusting Journal Entries JE # 17		4100		
To write off erroneous cash balances.				
10-1022-0-00	Checking - Regions Analysis OLD		61,183.00	
10-5305-0-00	Miscellaneous-Agencywide			22,337.00
20-1022-0-00	Checking - Regions Analysis			38,846.00
Total			<u>61,183.00</u>	<u>61,183.00</u>
Adjusting Journal Entries JE # 18		4200.01		
To reconcile A/R.				
10-1160-0-00	Grants Receivable		30,272.00	
10-4300-0-00	State & Local Grants-Agency Wide			30,272.00
Total			<u>30,272.00</u>	<u>30,272.00</u>



RCS Mission: To feed the hungry, help families facing homelessness return to self-sufficiency, and empower survivors of domestic violence

June 15, 2020

PDR CPAs + Advisors
4023 Tampa Road, Suite 2000
Oldsmar, FL 34677

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

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

We confirm, to the best of our knowledge and belief, as of June 15, 2020, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 30, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

503 S. MLK Jr. Ave., Clearwater, FL 33756 | www.RCSpinellas.org | 727.584.3528
RCS Food Bank | RCS Grace House | The Haven of RCS | Basic Needs | Affordable Housing



RELIGIOUS COMMUNITY SERVICES, INC. IS A 501(C)(3) NONPROFIT CORPORATION. A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800) 435-7352 WITHIN THE STATE OF FLORIDA. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE. REGISTRATION #CH1242. NO GOODS OR SERVICES WERE PROVIDED IN EXCHANGE FOR THIS DONATION.



4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

9) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which RCS is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

11) As part of your audit, you assisted with the preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.

Information Provided

12) We have provided you with -

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.

b) Additional information that you have requested from us for the purpose of the audit



Hunger Homelessness Domestic Violence Basic Needs

c)Unrestricted access to persons within RCS from whom you determined it necessary to obtain audit evidence.

d)Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

13)All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

14)We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15)We have no knowledge of any fraud or suspected fraud that affects RCS and involves -

a)Management,

b)Employees who have significant roles in internal control, or

c)Others where the fraud could have a material effect on the financial statements.

16)We have no knowledge of any allegations of fraud or suspected fraud affecting RCS's financial statements communicated by employees, former employees, grantors, regulators, or others.

17)We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse whose effects should be considered when preparing financial statements.

18)We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.

19)We have disclosed to you the identity of RCS's related parties and all the related party relationships and transactions of which we are aware.

20)RCS has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

21)We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.



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22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

23) We have identified and disclosed to you all instances, that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

24) We have identified and disclosed to you all instances, that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

25) RCS is an exempt organization under Section 501(c)3 of the Internal Revenue Code. Any activities of which we are aware that would jeopardize RCS's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

26) We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

27) With respect to federal award programs:

a) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.

b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.



Hunger Homelessness Domestic Violence Basic Needs

c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.

j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance



Hunger Homelessness Domestic Violence Basic Needs

requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-122, Cost Principles for Nonprofit Organizations.

m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t) We have charged costs to federal awards in accordance with applicable cost principles.



Hunger Homelessness Domestic Violence Basic Needs

u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.


w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.


y) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

28) We have a process to track the status of audit findings and recommendations. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

29) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.



Kirk Smith, President/CEO



Shannon Matthews, Associate Vice President of Finance and Administration



Hunger Homelessness Domestic Violence Basic Needs



**Reimbursement Template
Summary of Expenses**

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

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

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

Item Number	Quantity	Item Description	Total Cost
1	1	Temporary staff position	\$10,973.96
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Total Reimbursement Request: \$_ \$10,973.96_____



Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

INVOICE

Invoice Number: **2092656**
 Invoice Date: **04/05/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **04/25/2020**
 AMOUNT DUE: **\$427.56**

AMOUNT REMITTED: _____
 -

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
04/05/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	24.00	Reg	17.64	\$423.36
				24.00		Subtotal:	\$423.36

	QTY	AMOUNT
Subtotal REG:	24.00	\$423.36
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$4.20**
 Invoice Total: **\$427.56**
 Amount Due: **\$427.56**
 *AFTER 04/25/2020 **\$436.11**

ENTERED ON: 4/14/20
 BY: [Signature]

[Handwritten signature and scribbles over the amount due section]



Job Description: **Driver Helper**

Name: **Michael Shackelford**

Emp. #: **8394190**

Date:

Report Time:

Client #: **77308**

Ticket #:

Company: **RCS Food Bank**
Address: **700 Druid Road**
Clearwater

PO#:

Report To: **Barbara Heddens**

FOR OFFICE USE ONLY

Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon.									
Tue.									EQUIPMENT ISSUED:
Wed. 4/1	8:00 AM			4:00 PM	8				
Thur. 4/2	11:00 AM			7:00 PM	8				LINK OFFICE CONTACT INFO:
Fri. 4/3	8:00 AM			4:00 PM	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	24			

AUTHORIZED CLIENT SIGNATURE: *CESAR JARON* TITLE/DEPT. **D.P.S.**

Comments:

Client agrees to the terms and conditions set forth below.

Email to Jobs.clearwater@linkstaffing.com

Next Assignment:	Total Needed	Date Needed	Time Needed
------------------	--------------	-------------	-------------

Employee hereby acknowledges receipt of net pay, if any, indicated hereon. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature *Michael Shackelford*
 Yes No
 Mail Check

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
2. Being duly authorized on behalf of the above CLIENT, the undersigned hereby (1) certifies that the above hours are correct and that the work was performed in a satisfactory manner; (2) confirms prior agreement between Link Staffing Services and CLIENT with respect to the services performed hereunder.
3. Link Staffing Services is the employer of personnel furnished to CLIENT and CLIENT shall discuss all matters concerning their employment with Link Staffing Services. Link Staffing Services reserves the sole right to establish the compensation of its employees and is responsible for the payment of such compensation, applicable withholding and payroll taxes and the maintenance of workers' compensation insurance. CLIENT is worksite employer with authority to direct work to be done, schedule hours, assign duties and supervise employee.
4. CLIENT agrees to notify Link Staffing Services immediately whenever any Link Staffing Services' employee performs any work under a Government Contract and agrees to pay Link Staffing Services the price differential to reflect any higher wages that may be due any such employee by reason of any government contract law or contract specifications.
5. CLIENT agrees that it will not, without the prior written consent of Link Staffing Services, utilize Link Staffing Services' employees to operate machinery, equipment or vehicles not covered by the CLIENT'S liability and property damage insurance.
6. CLIENT shall indemnify and save Link Staffing Services harmless from all claims and demands relating to premises owned or controlled by CLIENT and to which Link Staffing Services' employees are assigned. CLIENT agrees to indemnify and hold harmless Link Staffing Services from any claims for bodily injury (including death other than Link Employee) or property loss including claims arising out of the use or operation of CLIENT'S owned, non-owned or leased vehicles, machinery or equipment by Link Staffing Services' employees.
7. CLIENT agrees that it will not entrust Link Staffing Services' employees with unattended premises, cash, negotiable instruments or other valuables without the prior written permission from Link Staffing Services. Fidelity Bond will be provided only upon written request.
8. Should CLIENT, its subsidiaries or affiliates desire to hire as an employee or independent contractor or place on the payroll of another firm, any Link Staffing Services' employee within six months after the Link Staffing Services' employee worked for CLIENT, its subsidiaries or affiliates, CLIENT agrees to (1) provide written notice of its intent to hire the Link Staffing Services' employee at least one week before an offer is extended, (2) pay Link Staffing Services on or before the employee's first day of employment a finder's fee equal to a minimum of ten percent of the employee's annual wages or retain the employee on Link Staffing Services' payroll for a minimum of 520 hours and (3) release, acquit and discharge Link Staffing Services from any and all liability once the CLIENT hires the Link Staffing Services' employee.
9. By CLIENT signature to this timesheet, CLIENT and Link Staffing Services agree that in all cases the facsimile of this instrument shall be accepted and serve both parties with the same weight as an original.
10. CLIENT will pay Link's invoices by due date as stated on the invoice, if Link does not receive payment of an invoice within 30 days of its due date, CLIENT will also pay Link compound interest, at the higher of 1.5% per month or the highest legally permitted rate, on the unpaid amount, plus all fees, costs, and expenses Link incurs to collect from CLIENT.



Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

Invoice Number: **2094443**
 Invoice Date: **04/26/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **05/16/2020**
 AMOUNT DUE: **\$712.60**

AMOUNT REMITTED: _____

INVOICE



ENTERED ON: 5/6/20
BY: [Signature]
5025-2-20-5200

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
04/26/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	40.00	Reg	17.64	\$705.60
				40.00		Subtotal:	\$705.60

	<u>QTY</u>	<u>AMOUNT</u>
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$7.00**
 Invoice Total: **\$712.60**
 Amount Due: **\$712.60**
 *AFTER 05/16/2020 **\$726.85**



Job Description:

Driver Helper

Name: Michael Shackelford

Emp. #: 8394190

Date:

Report Time:

Client #: 77308

Ticket #:

Company: RCS Food Bank

PO#:

Address: 700 Druid Road
Clearwater

Report To: Barbara Heddens

FOR OFFICE USE ONLY

Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MLEAGE:
Mon. 4/20	8:00			4:00	8				
Tue. 4/21	8:00			4:00	8				EQUIPMENT ISSUED:
Wed. 4/23	8:00			4:00	8				
Thur. 4/23	11:00			7:00	8				LINK OFFICE CONTACT INFO:
Fri. 4/24	8:00			4:00	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM		TOTAL HOURS WORKED ▶			40				

AUTHORIZED CLIENT SIGNATURE: TITLE/DEPT. *Mgr. base Adm.*

Comments:

X Client agrees to the terms and conditions set forth below.

Email to Jobs.clearwater@linkstaffing.com

Next Assignment:	Total Needed	Dt/o Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any, indicated herein. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as noted being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X
Mail Check Yes No

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
2. Being duly authorized on behalf of the above CLIENT, the undersigned hereby (1) certifies that the above hours are correct and that the work was performed in a satisfactory manner; (2) confirms prior agreement between Link Staffing Services and CLIENT with respect to the services performed hereunder.
3. Link Staffing Services is the employer of personnel furnished to CLIENT and CLIENT shall discuss all matters concerning their employment with Link Staffing Services. Link Staffing Services reserves the sole right to establish the compensation of its employees and is responsible for the payment of such compensation, applicable withholding and payroll taxes and the maintenance of workers' compensation insurance. CLIENT is worksite employer with authority to direct work to be done, schedule hours, assign duties and supervise employee.
4. CLIENT agrees to notify Link Staffing Services immediately whenever any Link Staffing Services' employee performs any work under a Government Contract and agrees to pay Link Staffing Services the price differential to reflect any higher wages that may be due any such employee by reason of any government contract law or contract specifications.
5. CLIENT agrees that it will not, without the prior written consent of Link Staffing Services, utilize Link Staffing Services' employees to operate machinery, equipment or vehicles not covered by the CLIENT'S liability and property damage insurance.
6. CLIENT shall indemnify and save Link Staffing Services harmless from all claims and demands relating to premises owned or controlled by CLIENT and to which Link Staffing Services' employees are assigned. CLIENT agrees to indemnify and hold harmless Link Staffing Services from any claims for bodily injury (including death other than Link Employee) or property loss including claims arising out of the use or operation of CLIENT'S owned, non-owned or leased vehicles, machinery or equipment by Link Staffing Services' employees.
7. CLIENT agrees that it will not entrust Link Staffing Services' employees with unattended premises, cash, negotiable instruments or other valuables without the prior written permission from Link Staffing Services. Fidelity Bond will be provided only upon written request.
8. Should CLIENT, its subsidiaries or affiliates desire to hire as an employee or independent contractor or place on the payroll of another firm, any Link Staffing Services' employee within six months after the Link Staffing Services' employee worked for CLIENT, its subsidiaries or affiliates, CLIENT agrees to (1) provide written notice of its intent to hire the Link Staffing Services' employee at least one week before an offer is extended, (2) pay Link Staffing Services on or before the employee's first day of employment a finder's fee equal to a minimum of ten percent of the employee's annual wages or retain the employee on Link Staffing Services' payroll for a minimum of 520 hours and (3) release, acquit and discharge Link Staffing Services from any and all liability once the CLIENT hires the Link Staffing Services' employee.
9. By CLIENT signature to this timesheet, CLIENT and Link Staffing Services agree that in all cases the facsimile of this instrument shall be accepted and serve both parties with the same weight as an original.
10. CLIENT will pay Link's invoices by due date as stated on the invoice, if Link does not receive payment of an invoice within 30 days of its due date, CLIENT will also pay Link compound interest, at the higher of 1.5% per month or the highest legally permitted rate, on the unpaid amount, plus all fees, costs, and expenses Link incurs to collect from CLIENT.



Please remit to:

Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

INVOICE

WJ

Invoice Number: 2094886
 Invoice Date: 05/03/2020
 Client Number: 77308
 Office Number: 6480
 Payment Terms: NET 20
 Due Date: 05/23/2020
 AMOUNT DUE: \$712.60
 AMOUNT REMITTED: _____

ENTERED ON: 5/6/20
 BY: *[Signature]* 2-20-5208
[Signature]

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
05/03/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	40.00	Reg	17.64	\$705.60
				40.00	Subtotal:		\$705.60

	QTY	AMOUNT
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: \$7.00
 Invoice Total: \$712.60
 Amount Due: **\$712.60**
 *AFTER 05/23/2020 \$726.85



Job Description: **Driver Helper**

Name: **Michael Shackelford**

Emp. #: **8394190**

Date: _____ Report Time: _____

Client #: **77308** Ticket #: _____

Company: **RCS Food Bank**

Address: **700 Druid Road**

Clearwater

Report To: **Barbara Heddens**

PO#: _____

Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE
Mon. 4/27	8:00			4:00	8				
Tue. 4/28	8:00			4:00	8				EQUIPMENT ISSUED:
Wed. 4/29	8:00			4:00	8				
Thur. 4/30	11:00			7:00	8				LINK OFFICE CONTACT INFO:
Fri. 5/1	8:00			4:00	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	40			

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____

X Client agrees to the terms and conditions set forth below.

Next Assignment: _____

Repeat Same?	Total Needed	Date Needed	Time Needed
--------------	--------------	-------------	-------------

Employee hereby acknowledges receipt of net pay, if any, indicated herein. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X Mail Check Yes No

Comments: _____

Email to Jobs.clearwater@linkstaffing.com

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
2. Being duly authorized on behalf of the above CLIENT, the undersigned hereby (1) certifies that the above hours are correct and that the work was performed in a satisfactory manner; (2) confirms prior agreement between Link Staffing Services and CLIENT with respect to the services performed hereunder.
3. Link Staffing Services is the employer of personnel furnished to CLIENT and CLIENT shall discuss all matters concerning their employment with Link Staffing Services. Link Staffing Services reserves the sole right to establish the compensation of its employees and is responsible for the payment of such compensation, applicable withholding and payroll taxes and the maintenance of workers' compensation insurance. CLIENT is worksite employer with authority to direct work to be done, schedule hours, assign duties and supervise employee.
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9. By CLIENT signature to this timesheet, CLIENT and Link Staffing Services agree that in all cases the facsimile of this instrument shall be accepted and serve both parties with the same weight as an original.
10. CLIENT will pay Link's Invoices by due date as stated on the invoice, if Link does not receive payment of an invoice within 30 days of its due date, CLIENT will also pay Link compound interest, at the higher of 1.5% per month or the highest legally permitted rate, on the unpaid amount, plus all fees, costs, and expenses Link incurs to collect from CLIENT.



Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

INVOICE

ENTERED ON: 5/21/20
 BY: [Signatures]

Invoice Number: **2096034**
 Invoice Date: **05/17/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **06/06/2020**
 AMOUNT DUE: **\$712.60**

AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
05/17/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	40.00	Reg	17.64	\$705.60
				40.00		Subtotal:	\$705.60

	<u>QTY</u>	<u>AMOUNT</u>
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$7.00**
 Invoice Total: **\$712.60**
 Amount Due: **\$712.60**
 *AFTER 06/06/2020 **\$726.85**



Job Description: **Driver Helper**

Name: **Michael Shackelford**

Emp. #: **8394190**

Date: Report Time:

Client #: **77308** Ticket #:
 Company: **RCS Food Bank** PO#:
 Address: **700 Druid Road**
Clearwater
 Report To: **Barbara Heddens**

Day	Time In	Lunch out	Lunch in	Time out	HOURS
Mon. 5/11	8:00			4:00	8
Tue. 5/12	8:00			4:00	8
Wed. 5/13	8:00			4:00	8
Thur. 5/14	11:00			7:00	8
Fri. 5/15	8:00			4:00	8
Sat.					
Sun.					
FOUR (4) HOURS PER DAY MINIMUM		TOTAL HOURS WORKED ▶			40

FOR OFFICE USE ONLY			
REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
			EQUIPMENT ISSUED:
			LINK OFFICE CONTACT INFO:

AUTHORIZED CLIENT SIGNATURE: TITLE/DEPT.
 X
 Client agrees to the terms and conditions set forth below.

Comments:

Next Assignment:
 Repeat Same? Yes No
 Total Needed: _____ Date Needed: _____ Time Needed: _____

Email to Jobs.clearwater@linkstaffing.com

Employee Signature X
 Mail Check Yes No

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
2. Being duly authorized on behalf of the above CLIENT, the undersigned hereby (1) certifies that the above hours are correct and that the work was performed in a satisfactory manner; (2) confirms prior agreement between Link Staffing Services and CLIENT with respect to the services performed hereunder.
3. Link Staffing Services is the employer of personnel furnished to CLIENT and CLIENT shall discuss all matters concerning their employment with Link Staffing Services. Link Staffing Services reserves the sole right to establish the compensation of its employees and is responsible for the payment of such compensation, applicable withholding and payroll taxes and the maintenance of workers' compensation insurance. CLIENT is worksite employer with authority to direct work to be done, schedule hours, assign duties and supervise employee.
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Please remit to:

Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

ENTERED ON: 5/15/20
 BY: [Signature]
 JAC

INVOICE

Invoice Number: **2095645**
 Invoice Date: **05/10/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **05/30/2020**
 AMOUNT DUE: **\$570.08**

AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
05/10/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	32.00	Reg	17.64	\$564.48
				32.00		Subtotal:	\$564.48

	<u>QTY</u>	<u>AMOUNT</u>
Subtotal REG:	32.00	\$564.48
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$5.60**
 Invoice Total: **\$570.08**
 Amount Due: **\$570.08**
 *AFTER 05/30/2020 **\$581.48**

5025-2-20-5200

RECEIVED
 MAY 14 2020

BY:



Job Description: **Driver Helper**

Name: **Michael Shackelford**

Emp. #: **8394190**

Date:

Report Time:

Client #: **77308** Ticket #:

Company: **RCS Food Bank**

Address: **700 Druid Road**

Clearwater

Report To: **Barbara Heddens**

PO#:

FOR OFFICE USE ONLY

Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon. 5/4	-	-	-	-	8				
Tue. 5/5	8:30	-	-	4:00	8				EQUIPMENT ISSUED:
Wed. 5/6	8:00	-	-	4:00	8				
Thur 5/7	11:00	-	-	7:00	8				LINK OFFICE CONTACT INFO:
Fri. 5/8	8:00	-	-	4:00	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM		TOTAL HOURS WORKED ▶			32				

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____

X Client agrees to the terms and conditions set forth below.

Next Assignment:	Total Needed	Date Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any indicated herein. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same

Employee Signature X Mail Check Yes No

Comments: _____

Email to Jobs.clearwater@linkstaffing.com

How are we doing? Contact: president@linkstaffing.com

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4. CLIENT agrees to notify Link Staffing Services immediately whenever any Link Staffing Services' employee performs any work under a Government Contract and agrees to pay Link Staffing Services the price differential to reflect any higher wages that may be due any such employee by reason of any government contract law or contract specifications.
5. CLIENT agrees that it will not, without the prior written consent of Link Staffing Services, utilize Link Staffing Services' employees to operate machinery, equipment or vehicles not covered by the CLIENT'S liability and property damage insurance.
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Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

Invoice Number: **2094443**
 Invoice Date: **04/26/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **05/16/2020**

AMOUNT DUE: **\$712.60**

AMOUNT REMITTED: _____

INVOICE



ENTERED ON: 5/6/20 JAC
BY: [Signature]
5025-2-20-5200

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
04/26/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	40.00	Reg	17.64	\$705.60
				40.00		Subtotal:	\$705.60

	<u>QTY</u>	<u>AMOUNT</u>
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$7.00**
 Invoice Total: **\$712.60**
 Amount Due: **\$712.60**
 *AFTER 05/16/2020 **\$726.85**



Job Description: **Driver Helper**

Name: **Michael Shackelford**

Emp. #: **8394190**

Date:

Report Time:

Client #: **77308**

Ticket #:

PO#:

Company: **RCS Food Bank**

Address: **700 Druid Road**

Clearwater

Report To: **Barbara Heddens**

Day	Time in	Lunch out	Lunch in	Time out	HOURS
Mon. 4/20	8:00			4:00	8
Tue. 4/21	8:00			4:00	8
Wed. 4/23	8:00			4:00	8
Thur. 4/23	11:00			7:00	8
Fri. 4/24	8:00			4:00	8
Sat.					
Sun.					
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶ 40

FOR OFFICE USE ONLY			
REG. HRS.	D.T. HRS.	D.T. HRS.	MILEAGE:
			EQUIPMENT ISSUED:
			LINK OFFICE CONTACT INFO:

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____
 X *[Signature]* *W/for base 1/2013*

Comments: _____

Client agrees to the terms and conditions set forth below.

Email to Jobs.clearwater@linkstaffing.com

Next Assignment: _____ Total Needed: _____ Date Needed: _____ Time Needed: _____
 Repeat Same? Yes No

Employee Signature X *[Signature]*
 Mail Check Yes No

How are we doing? Contact: president@linkstaffing.com

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Please remit to:

Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

INVOICE

Invoice Number: 2093237
 Invoice Date: 04/12/2020
 Client Number: 77308
 Office Number: 6480
 Payment Terms: NET 20
 Due Date: 05/02/2020
 AMOUNT DUE: \$427.56
 AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
04/12/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	24.00	Reg	17.64	\$423.36
				24.00	Subtotal:		\$423.36

	QTY	AMOUNT
Subtotal REG:	24.00	\$423.36
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: \$4.20
 Invoice Total: \$427.56
 Amount Due: \$427.56
 *AFTER 05/02/2020 \$436.11

ENTERED ON T-1

LINK STAFFING



Job Description: **Driver Helper**

Name: **Michael Shackelford**

Emp. #: **8394190**

Date:

Report Time:

Client #: **77308** Ticket #:

Company: **RCS Food Bank**

Address: **700 Druid Road**

Clearwater

Report To: **Barbara Heddens**

PO#:

FOR OFFICE USE ONLY

Day	Time in	Lunch out	Lunch in	Time out	HOURS
Mon. 4/6	8	-	-	4	8
Tue. 4/7	-	-	-	-	0
Wed. 4/8	8	-	-	4	8
Thur. 4/9	11	-	-	7	8
Fri. 4/10	-	-	-	-	0
Sat.					
Sun.					
FOUR (4) HOURS PER DAY MINIMUM		TOTAL HOURS WORKED ▶			24

REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
			EQUIPMENT ISSUED:
			LINK OFFICE CONTACT INFO:

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. **Warehouse Manager**
 X *[Signature]*

Comments: _____

Client agrees to the terms and conditions set forth below.

Email to Jobs.clearwater@linkstaffing.com

Next Assignment:	Total Needed	Date Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any, indicated hereon. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X *[Signature]*
 Mail Check Yes No

ENTERED ON: 6/15/20
BY: JAK
[Signature]
 How are we doing? Contact: president@linkstaffing.com

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Please remit to:

Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

Invoice Number: 2097780
 Invoice Date: 06/07/2020
 Client Number: 77308
 Office Number: 6480
 Payment Terms: NET 20
 Due Date: 06/27/2020

INVOICE

ENTERED ON 6/19/20
 BY: JAC

AMOUNT DUE: \$712.60

AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
06/07/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	40.00	Reg	17.64	\$705.60
				40.00		Subtotal:	\$705.60

	QTY	AMOUNT
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: \$7.00
 Invoice Total: \$712.60
 Amount Due: \$712.60
 *AFTER 06/27/2020 \$726.85



Job Description:

Driver Helper

Name: Michael Shackelford

Emp. #: 8394190

Date:

Report Time:

Client #: 77308

Ticket #:

Company: RCS Food Bank
Address: 700 Druid Road
Clearwater
Report To: Barbara Heddens

PO#:

FOR OFFICE USE ONLY						
Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.
Mon. 6/1	8			4	8	
Tue. 6/2	8			4	8	
Wed. 6/3	8			7	8	
Thur. 6/4	11			4	8	
Fri. 6/5	18					
Sat.						
Sun.						
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	40

REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
			EQUIPMENT ISSUED:
			LINK OFFICE CONTACT INFO:

AUTHORIZED CLIENT SIGNATURE:

TITLE/DEPT.

X Client agrees to the terms and conditions set forth below.

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Repeat Same?			

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Employee Signature X
Mail Check Yes No

Comments:

Email to Jobs.clearwater@linkstaffing.com

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 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

Invoice Number: **2098450**
 Invoice Date: **06/14/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **07/04/2020**

INVOICE

AMOUNT DUE: **\$570.08**
 AMOUNT REMITTED: _____

ENTERED ON 6/19/20 BY: JAC

For questions, please contact: 727-539-6000

WE DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
06/14/2020	6480 - 29043433	700 Druid Road	Shackelford, Michael	32.00	Reg	17.64	\$564.48
				32.00		Subtotal:	\$564.48

	<u>QTY</u>	<u>AMOUNT</u>
Subtotal REG:	32.00	\$564.48
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$5.60**
 Invoice Total: **\$570.08**
 Amount Due: **\$570.08**
 *AFTER 07/04/2020 **\$581.48**



Job Description: Driver Helper

Name: Michael Shackelford

Emp. #: 8394190

Date: 6/8/20 - 6/12/20

Report Time:

Client #: 77308

Ticket #:

Company: RCS Food Bank
Address: 700 Druid Road
Clearwater

PO#:

Report To: Barbara Heddens

ENTERED ON: 6/19/20
BY: JAK

Day	Time In	Lunch out	Lunch In	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon. 6/8	8			4	8				
Tue. 6/9	8			4	8				
Wed. 6/10	8			4	8				
Thur. 6/11	—			—	0				
Fri. 6/12	8			4	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM		TOTAL HOURS WORKED ▶			32				

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____
 X _____
 Client agrees to the terms and conditions set forth below.

Comments: _____

Next Assignment: _____
 Repeat Same? Yes No
 Total Needed _____ Date Needed _____ Time Needed _____
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Employee Signature X _____
 Mail Check Yes No

Email to Jobs.clearwater@linkstaffing.com

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ENTERED BY: 6/29/20 JAK *Jan*

CREDIT MEMO

Client Name <u>RCS Food Bank</u>	Client # <u>77308</u>
Invoice # <u>2098928</u> <small>(Only one invoice # allowed)</small>	Invoice Date <u>06/21/2020</u>
Ticket # (s) <u>29043433</u>	Office # <u>6480</u>

Amount Billed	Correct Amount
HOURS	HOURS
Regular: <u>32</u> \$ <u>17.64</u>	Regular: <u>24</u> \$ <u>17.64</u>
Overtime: <u>0</u> \$	Overtime: <u>0</u> \$

**** Credit Memo decreases the amount of invoice ****

Total Amount of Adjustment \$ 141.12

- "Corrected" invoices are not sent to client unless specifically requested.
- This Credit Memo will reflect as a reduction on your AR Aging and corresponding financials.

Check here if a corrected invoice needs to be sent to the client.
 ***For credits that require a new invoice, please send a copy of the time ticket and a copy of the original invoice with corrections.

PLEASE CHECK ONE OF THE FOLLOWING CODES FOR EXPLANATION:

Check One	Code	Reason
<input type="checkbox"/>	ACA	Affordable Care Act
<input type="checkbox"/>	CM	Coupon/Marketing Discount
<input type="checkbox"/>	CO	Collection/Legal Fee
<input type="checkbox"/>	DB	Double Billed
<input type="checkbox"/>	RB	Reversal to Rebill
<input type="checkbox"/>	FR	Forgery
<input type="checkbox"/>	RA	Reapply Cash Between Clients
<input type="checkbox"/>	SA	Client Satisfaction PLEASE CIRCLE ONE: Show Up Time, 8 hr. Guarantee, Missing Ticket, Dispute, or Any Other Service Issue
<input type="checkbox"/>	SM	Small Balance Write-off
<input type="checkbox"/>	WQ	Wrong Quantity
<input type="checkbox"/>	WR	Wrong Rate
<input type="checkbox"/>	VM	Vendor Maintenance Discount

EXPLANATION Wrong total on time sheet, not noticed when payroll was processed

Office Approval Kellie Date 6/18/2020

SUPPORT CENTER ONLY:

Support Approval _____	Date _____
Employee Payroll Correct YES <input type="checkbox"/> No <input type="checkbox"/>	Date _____

ATTACH COPY OF INVOICE ALONG WITH APPROPRIATE BACKUP FORM MUST BE COMPLETE FOR PROCESSING



Please remit to:

Link Staffing
P.O. Box 678364
Dallas, TX 75267-8364

ACH/Wire to:

Link Staffing
Bank of Texas, NA, Dallas, TX
Routing # 111014325
Account # 8091118480
Email remittance to:
accounting@linkstaffing.com

RCS Foodbank
700 Druid Road
Clearwater, FL 33756

INVOICE

Invoice Number: **2098928**
Invoice Date: **06/21/2020**
Client Number: **77308**
Office Number: **6480**
Payment Terms: **NET 20**
Due Date: **07/11/2020**

AMOUNT DUE: **\$855.12**

AMOUNT REMITTED: _____
-



Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

ENTERED on 7/2/20
 BY: JAC

Invoice Number: **2099493**
 Invoice Date: **06/28/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **07/18/2020**
 AMOUNT DUE: **\$712.60**
 AMOUNT REMITTED: _____
 -

INVOICE

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
06/28/2020	6480 - 29066755	700 Druid Road	Bermudez, Daniel	40.00	Reg	17.64	\$705.60
				40.00		Subtotal:	\$705.60

	QTY	AMOUNT
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$7.00**
 Invoice Total: **\$712.60**
 Amount Due: **\$712.60**
 *AFTER 07/18/2020 **\$726.85**



Job Description: Warehouse/Driver

Name: Daniel Bermudez

Emp. #: 8562845

Date: Report Time:

Client #: 77308 Ticket #:
 Company: RCS Food Bank PO#:
 Address: 700 Druid Road
 Clearwater
 Report To: Barbara Heddens

Day	Time in	Lunch out	Lunch in	Time out	HOURS
Mon. 6/22	8:20	4:20			8
Tue. 6/23	8:20	4:20			8
Wed. 6/24	8:20	4:20			8
Thur. 6/25	7:20	4:20			8
Fri. 6/26	8:20	4:20			8
Sat.					
Sun.					
FOUR (4) HOURS PER DAY MINIMUM		TOTAL HOURS WORKED ▶			40

FOR OFFICE USE ONLY			
REG. HRS.	O.T. HRS.	D.T. HRS.	MLEAGE:
			EQUIPMENT ISSUED:
			LINK OFFICE CONTACT INFO:

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____
 X _____

Comments: _____

Client agrees to the terms and conditions set forth below.

Email to Jobs.clearwater@linkstaffing.com

Next Assignment: _____
 Repeat Same? Total Needed _____ Date Needed _____ Time Needed _____
Employee hereby acknowledges receipt of net pay, if any, indicated herein. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X _____
 Mail Check Yes No

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
2. Being duly authorized on behalf of the above CLIENT, the undersigned hereby (1) certifies that the above hours are correct and that the work was performed in a satisfactory manner; (2) confirms prior agreement between Link Staffing Services and CLIENT with respect to the services performed hereunder.
3. Link Staffing Services is the employer of personnel furnished to CLIENT and CLIENT shall discuss all matters concerning their employment with Link Staffing Services. Link Staffing Services reserves the sole right to establish the compensation of its employees and is responsible for the payment of such compensation, applicable withholding and payroll taxes and the maintenance of workers' compensation insurance. CLIENT is worksite employer with authority to direct work to be done, schedule hours, assign duties and supervise employee.
4. CLIENT agrees to notify Link Staffing Services immediately whenever any Link Staffing Services' employee performs any work under a Government Contract and agrees to pay Link Staffing Services the price differential to reflect any higher wages that may be due any such employee by reason of any government contract law or contract specifications.
5. CLIENT agrees that it will not, without the prior written consent of Link Staffing Services, utilize Link Staffing Services' employees to operate machinery, equipment or vehicles not covered by the CLIENT'S liability and property damage insurance.
6. CLIENT shall indemnify and save Link Staffing Services harmless from all claims and demands relating to...

Carmen Bravo

From: Barbara Heddens <barbara.heddens@rcspinellas.org>
 Sent: Monday, June 29, 2020 9:50 AM
 To: Carmen Bravo
 Subject: RE: Daniel Bermudez Timesheet 6.26.2020

Good morning Carmen,
 Yes, it is a straight 40 hours. Sorry, the guys filled it out this time...neither one of us can get it right! Thanks for checking!

Barbara Heddens



Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

ENTERED ON 7/16/20
 BY: JAE

INVOICE

Invoice Number: **2101088**
 Invoice Date: **07/12/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **08/01/2020**
 AMOUNT DUE: **\$570.08**
 AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
07/12/2020	6480 - 29067521	700 Druid Road	Allushuski, Bryan	32.00	Reg	17.64	\$564.48
						32.00	Subtotal: \$564.48

	<u>QTY</u>	<u>AMOUNT</u>
Subtotal REG:	32.00	\$564.48
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$5.60**
 Invoice Total: **\$570.08**
 Amount Due: **\$570.08**
 *AFTER 08/01/2020 **\$581.48**



Job Description: **General Labor**

Name: **Bryan Allushuski**

Emp. #:

Date:

Report Time:

Client #: **77308**

Ticket #:

Company: **RCS Food Bank**

PO#:

Address: **700 Druid Road**

Clearwater

Report To: **Barbara Heddens**

						FOR OFFICE USE ONLY			
Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon. 7/10	---	---	---	---	---				
Tue. 7/9	8			4	8				EQUIPMENT ISSUED:
Wed. 7/8	8			4	8				LINK OFFICE CONTACT INFO:
Thur. 7/9	11			7	8				
Fri. 7/10	8			4	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	32			

AUTHORIZED CLIENT SIGNATURE: *C. MARCA* TITLE/DEPT. **7-13-20**

Comments:

Client agrees to the terms and conditions set forth below.

Email to Jobs.clearwater@linkstaffing.com

Next Assignment:	Total Needed	Date Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any, indicated herein. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that failure to report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X *Bryan Allushuski*
 Mail Check Yes No

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
2. Being duly authorized on behalf of the above CLIENT, the undersigned hereby (1) certifies that the above hours are correct and that the work was performed in a satisfactory manner; (2) confirms prior agreement between Link Staffing Services and CLIENT with respect to the services performed hereunder.
3. Link Staffing Services is the employer of personnel furnished to CLIENT and CLIENT shall discuss all matters concerning their employment with Link Staffing Services. Link Staffing Services reserves the sole right to establish the compensation of its employees and is responsible for the payment of such compensation, applicable withholding and payroll taxes and the maintenance of workers' compensation insurance. CLIENT is worksite employer with authority to direct work to be done, schedule hours, assign duties and supervise employee.
4. CLIENT agrees to notify Link Staffing Services immediately whenever any Link Staffing Services' employee performs any work under a Government Contract and agrees to pay Link Staffing Services the price differential to reflect any higher wages that may be due any such employee by reason of any government contract law or contract specifications.
5. CLIENT agrees that it will not, without the prior written consent of Link Staffing Services, utilize Link Staffing Services' employees to operate machinery, equipment or vehicles not covered by the CLIENT'S liability and property damage insurance.
6. CLIENT shall indemnify and save Link Staffing Services harmless from all claims and demands relating to premises owned or controlled by CLIENT and to which Link Staffing Services' employees are assigned. CLIENT agrees to indemnify and hold harmless Link Staffing Services from any claims for bodily injury (including death other than Link Employee) or property loss including claims arising out of the use or operation of CLIENT'S owned, non-owned or leased vehicles, machinery or equipment by Link Staffing Services' employees.
7. CLIENT agrees that it will not entrust Link Staffing Services' employees with unattended premises, cash, negotiable instruments or other valuables without the prior written permission from Link Staffing Services. Fidelity Bond will be provided only upon written request.
8. Should CLIENT, its subsidiaries or affiliates desire to hire as an employee or independent contractor or place on the payroll of another firm, any Link Staffing Services' employee within six months after the Link Staffing Services' employee worked for CLIENT, its subsidiaries or affiliates, CLIENT agrees to (1) provide written notice of its intent to hire the Link Staffing Services' employee at least one week before an offer is extended, (2) pay Link Staffing Services on or before the employee's first day of employment a finder's fee equal to a minimum of ten percent of the employee's annual wages or retain the employee on Link Staffing Services' payroll for a minimum of 520 hours and (3) release, acquit and discharge Link Staffing Services from any and all liability once the CLIENT hires the Link Staffing Services employee.
9. By CLIENT signature to this timesheet, CLIENT and Link Staffing Services agree that in all cases the facsimile of this instrument shall be accepted and serve both parties with the same weight as an original.
10. CLIENT will pay Link's invoices by due date as stated on the invoice, if Link does not receive payment of an invoice within 30 days of its due date, CLIENT will also pay Link compound interest, at the higher of 1.5% per month or the highest legally permitted rate, on the unpaid amount, plus all fees, costs, and expenses Link incurs to collect from CLIENT.



Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

ENTERED ON: 7/16/20
BY: JAC

INVOICE

Invoice Number: **2100287**
 Invoice Date: **07/05/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **07/25/2020**
 AMOUNT DUE: **\$570.08**

AMOUNT REMITTED: _____
 -

[Handwritten signature]

For questions, please contact: 727-539-6000

WE DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
07/05/2020	6480 - 29066755	700 Druid Road	Bermudez, Daniel	32.00	Reg	17.64	\$564.48
				32.00		Subtotal:	\$564.48

	<u>QTY</u>	<u>AMOUNT</u>
Subtotal REG:	32.00	\$564.48
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$5.60**
 Invoice Total: **\$570.08**
 Amount Due: **\$570.08**
 *AFTER 07/25/2020 **\$581.48**



Job Description: Warehouse/Driver

Name: Daniel Bermudez

Emp. #: 8562845

Date: Report Time:

Client #: 77308 Ticket #:

Company: RCS Food Bank

Address: 700 Druid Road
Clearwater

Report To: Barbara Heddens

PO#:

Day	Time in	Lunch out	Lunch in	Time out	HOURS
Mon. 6/29	8			4	8
Tue. 6/30	8			4	8
Wed. 7/1	8			4	8
Thur. 7/2	11			7	8
Fri.	—	Closed	for 4th	—	0
Sat.					
Sun.					

FOR OFFICE USE ONLY			
REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
			EQUIPMENT ISSUED:
			LINK OFFICE CONTACT INFO:

FOUR (4) HOURS PER DAY MINIMUM TOTAL HOURS WORKED ▶ 32

AUTHORIZED CLIENT SIGNATURE: TITLE/OEPT.

X Client agrees to the terms and conditions set forth below.

Next Assignment	Total Needed	Date Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any, indicated herein. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return leased safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X Mail Check Yes No

Comments:

Email to Jobs.clearwater@linkstaffing.com

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
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7. CLIENT agrees that it will not entrust Link Staffing Services' employees with unattended premises, cash, negotiable instruments or other valuables without the prior written permission from Link Staffing Services. Fidelity Bond will be provided only upon written request.
8. Should CLIENT, its subsidiaries or affiliates desire to hire as an employee or independent contractor or place on the payroll of another firm, any Link Staffing Services' employee within six months after the Link Staffing Services' employee worked for CLIENT, its subsidiaries or affiliates, CLIENT agrees to (1) provide written notice of its intent to hire the Link Staffing Services' employee at least one week before an offer is extended, (2) pay Link Staffing Services on or before the employee's first day of employment a finder's fee equal to a minimum of ten percent of the employee's annual wages or retain the employee on Link Staffing Services' payroll for a minimum of 520 hours and (3) release, acquit and discharge Link Staffing Services from any and all liability once the CLIENT hires the Link Staffing Services' employee.
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Please remit to:

Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
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 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

INVOICE

Invoice Number: **2101225**
 Invoice Date: **07/19/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **08/08/2020**
 AMOUNT DUE: **\$712.60**
 AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
07/19/2020	6480 - 29067521	700 Druid Road	Allushuski, Bryan	40.00	Reg	17.64	\$705.60
				40.00	Subtotal:		\$705.60

	QTY	AMOUNT
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$7.00**
 Invoice Total: **\$712.60**
 Amount Due: **\$712.60**
 *AFTER 08/08/2020 **\$726.85**

ENTERED ON: 7/24/20
 BY: an

W



Job Description: **General Labor**

Name: **Bryan Allushuski**

Emp. #:

Date:

Report Time:

Client #: **77308**

Ticket #:

PO#:

Company: **RCS Food Bank**

Address: **700 Druid Road**

Clearwater

Report To: **Barbara Heddens**

Day	Time in	Lunch out	Lunch in	Time out	HOURS	FOR OFFICE USE ONLY			
						REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon. 7/13	8			4	8				
Tue. 7/14	8			4	8				
Wed. 7/15	8			4	8				
Thur. 7/16	8			7	8				
Fri. 7/17	8			4	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	40			

FOR OFFICE USE ONLY			
REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
EQUIPMENT ISSUED:			
LINK OFFICE CONTACT INFO:			

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____

X *[Signature]*

Client agrees to the terms and conditions set forth below.

Next Assignment:	Total Needed	Date Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any, indicated hereon. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X *[Signature]*
 Mail Check Yes No

Comments: _____

Email to Jobs.clearwater@linkstaffing.com

How are we doing? Contact: president@linkstaffing.com

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Please remit to:
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 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
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 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756


ENTERED ON: 7/30/20
BY: JAC

INVOICE

Invoice Number: **2101929**
 Invoice Date: **07/26/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **08/15/2020**
 AMOUNT DUE: **\$712.60**
 AMOUNT REMITTED: _____
 -

For questions, please contact: 727-539-6000

WE DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
07/26/2020	6480 - 29067521	700 Druid Road	Allushuski, Bryan	40.00	Reg	17.64	\$705.60
						40.00	Subtotal: \$705.60

	QTY	AMOUNT
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$7.00**
 Invoice Total: **\$712.60**
 Amount Due: **\$712.60**
 *AFTER 08/15/2020 **\$726.85**



Job Description: **General Labor**

Name: **Bryan Allushuski**

Emp. #:

Date:

Report Time:

Client #: **77308** Ticket #:
 Company: **RCS Food Bank** PO#:
 Address: **700 Druid Road**
Clearwater
 Report To: **Barbara Heddens**

FOR OFFICE USE ONLY

Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon. 7/20	8			4	8				
Tue. 7/23	8			4	8				EQUIPMENT ISSUED:
Wed. 7/22	8			4	8				
Thur. 7/23	11			7	8				LINK OFFICE CONTACT INFO:
Fri. 7/24	8			4	8				
Sat. 7/25									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	40			

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____

X 

Client agrees to the terms and conditions set forth below.

Next Assignment:	Total Needed	Date Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any, indicated hereon. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X 
 Mail Check Yes No

Comments: _____

Email to Jobs.clearwater@linkstaffing.com

How are we doing? Contact: president@linkstaffing.com

1. Only "authorized agents" may obligate Link to any written or oral instrument binding the corporation. Such authorized agents include ONLY the owners and corporate officers of Personnel Concepts, Inc. and/or Franlink, Inc. dba Link Staffing Services.
2. Being duly authorized on behalf of the above CLIENT, the undersigned hereby (1) certifies that the above hours are correct and that the work was performed in a satisfactory manner; (2) confirms prior agreement between Link Staffing Services and CLIENT with respect to the services performed hereunder.
3. Link Staffing Services is the employer of personnel furnished to CLIENT and CLIENT shall discuss all matters concerning their employment with Link Staffing Services. Link Staffing Services reserves the sole right to establish the compensation of its employees and is responsible for the payment of such compensation, applicable withholding and payroll taxes and the maintenance of workers' compensation insurance. CLIENT is worksite employer with authority to direct work to be done, schedule hours, assign duties and supervise employee.
4. CLIENT agrees to notify Link Staffing Services immediately whenever any Link Staffing Services' employee performs any work under a Government Contract and agrees to pay Link Staffing Services the price differential to reflect any higher wages that may be due any such employee by reason of any government contract law or contract specifications.
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6. CLIENT shall indemnify and save Link Staffing Services harmless from all claims and demands relating to premises owned or controlled by CLIENT and to which Link Staffing Services' employees are assigned. CLIENT agrees to indemnify and hold harmless Link Staffing Services from any claims for bodily injury (including death other than Link Employee) or property loss including claims arising out of the use or operation of CLIENT'S owned, non-owned or leased vehicles, machinery or equipment by Link Staffing Services' employees.
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Please remit to:
Link Staffing
 P.O. Box 678364
 Dallas, TX 75267-8364

ACH/Wire to:
 Link Staffing
 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

ENTERED *8/16/20*
Jul

INVOICE

Invoice Number: **2102599**
 Invoice Date: **08/02/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **08/22/2020**

AMOUNT DUE: \$712.60

AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

W/E DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
08/02/2020	6480 - 29067521	700 Druid Road	Allushuski, Bryan	40.00	Reg	17.64	\$705.60
				40.00		Subtotal:	\$705.60

	QTY	AMOUNT
Subtotal REG:	40.00	\$705.60
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$7.00**
 Invoice Total: **\$712.60**
 Amount Due: **\$712.60**
 *AFTER 08/22/2020 **\$726.85**



Job Description **General Labor**

Name: **Bryan Allushuski**

Emp #: _____
Report Time: _____

Date: _____

Client #: **77308** Ticket #: _____
Company: **RCS Food Bank** PO#: _____
Address: **700 Druid Road**
Clearwater
Report To: **Barbara Heddens**

Day	Time in	Lunch out	Lunch in	Time out	HOURS	FOR OFFICE USE ONLY			
						REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon. 7/27	8			4	8				
Tue. 7/28	8			4	8				EQUIPMENT ISSUED:
Wed. 7/29	8			4	8				LINK OFFICE CONTACT INFO:
Thur. 7/30	8			4	8				
Fri. 7/31	8			4	8				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	40			

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____
 [Signature]

Client agrees to the terms and conditions set forth below.

Next Assignment:	Total Needed	On-site Needed	Time Needed
Repeat Same?			

Employee hereby acknowledges receipt of net pay, if any indicated hereon. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X *[Signature]*
 Mail Check Yes No

Comments: _____

Email to Jobs.clearwater@linkstaffing.com

How are we doing? Contact: president@linkstaffing.com

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 Dallas, TX 75267-8364

ACH/Wire to:
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 Bank of Texas, NA, Dallas, TX
 Routing # 111014325
 Account # 8091118480
 Email remittance to:
 accounting@linkstaffing.com

RCS Foodbank
 700 Druid Road
 Clearwater, FL 33756

INVOICE

ENTERED ON 8/13/20
 BY: *Jm* *sh*

Invoice Number: **2103236**
 Invoice Date: **08/09/2020**
 Client Number: **77308**
 Office Number: **6480**
 Payment Terms: **NET 20**
 Due Date: **08/29/2020**
 AMOUNT DUE: **\$570.08**
 AMOUNT REMITTED: _____

For questions, please contact: 727-539-6000

WE DATE	TICKET	LOCATION	EMPLOYEE	QTY	DESC	RATE	BILL AMOUNT
08/09/2020	6480 - 29067521	700 Druid Road	Allushuski, Bryan	32.00	Reg	17.64	\$564.48
				32.00		Subtotal:	\$564.48

	QTY	AMOUNT
Subtotal REG:	32.00	\$564.48
Subtotal OT:	0.00	\$0.00
Subtotal DT:	0.00	\$0.00
Subtotal UNIT:	0.00	\$0.00

ACA Charge: **\$5.60**
 Invoice Total: **\$570.08**
 Amount Due: **\$570.08**
 *AFTER 08/29/2020 **\$581.48**



Job Description: **General Labor**

Name: **Bryan Allushuski**

Emp. #:

Date:

Report Time:

Client #: **77308**

Ticket #:

Company: **RCS Food Bank**

PO#:

Address: **700 Druid Road**

Clearwater

Report To: **Barbara Heddens**

FOR OFFICE USE ONLY

Day	Time in	Lunch out	Lunch in	Time out	HOURS	REG. HRS.	O.T. HRS.	D.T. HRS.	MILEAGE:
Mon. 8/3	8			4	8				
Tue. 8/4	8			4	8				EQUIPMENT ISSUED:
Wed. 8/5	8			4	8				
Thur. 8/6	11			7	8				LINK OFFICE CONTACT INFO:
Fri. 8/7	—	—	—	—	—				
Sat.									
Sun.									
FOUR (4) HOURS PER DAY MINIMUM					TOTAL HOURS WORKED ▶	32			

AUTHORIZED CLIENT SIGNATURE: _____ TITLE/DEPT. _____

X *[Signature]*
 Client agrees to the terms and conditions set forth below.

Next Assignment:	Total Needed	Date Needed	Time Needed
Report Same?			

Employee hereby acknowledges receipt of full pay, if any, indicated hereon. Employee certifies no accident or injury was sustained while working on the assignment unless so noted in the comments section. Employee understands that he/she must report to Link for reassignment according to Link policies or the Employment Commission may deny unemployment benefits. Employee understands and agrees that failure to return loaned safety equipment will result in charges, as posted, being made to the employee's payroll check. Employee by signature authorizes same.

Employee Signature X *[Signature]*
 Mail Check Yes No

Comments: _____

Email to Jobs.clearwater@linkstaffing.com

How are we doing? Contact: president@linkstaffing.com

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RCS

9/2/2020 10:14:34 AM

Page 1

Food Bank - Act vs Bud/MTD & FYTD

Month End: June 30, 2020

Account Description	Actual	Year To Date	Variance
	10/1/2019 To 7/31/2020	Budget 10/1/2019 To 7/31/2020	
Revenues			
Contributions			
Contributions-Cash	\$441,760.36	\$95,833.32	\$345,927.04
Total Contributions	\$441,760.36	\$95,833.32	\$345,927.04
Grants and Contracts			
Federal Grants	\$74,400.00	\$370,833.32	(\$296,433.32)
State & Local Grants	\$30,793.26	\$43,333.32	(\$12,540.06)
Total Grants and Contracts	\$105,193.26	\$414,166.64	(\$308,973.38)
Foundations and Corporate Grants			
Foundation & Corporate Grants	\$55,500.00	\$10,833.32	\$44,666.68
Total Foundations and Corporate Grants	\$55,500.00	\$10,833.32	\$44,666.68
Investment Earnings - Reserves			
Gain (Loss) On Property & Equipment Disposals	\$1,500.00	\$0.00	\$1,500.00
Total Investment Earnings - Reserves	\$1,500.00	\$0.00	\$1,500.00
Miscellaneous			
Other Revenue	\$0.00	\$1,000.00	(\$1,000.00)
Total Miscellaneous	\$0.00	\$1,000.00	(\$1,000.00)
Total Revenues	\$603,953.62	\$521,833.28	\$82,120.34
Expenses			
Personnel			
Regular Earnings	\$182,226.82	\$235,666.66	\$53,439.84
Payroll Taxes	\$51,081.54	\$18,333.32	(\$32,748.22)
Employee Insurance Benefits	\$30,920.58	\$13,333.32	(\$17,587.26)
PEO Human Resources Fee	\$0.00	\$3,750.00	\$3,750.00
Retirement - 401k Plan	\$892.80	\$100.00	(\$792.80)
Temporary services	\$26,671.49	\$833.32	(\$25,838.17)
Total Personnel	\$291,793.23	\$272,016.62	(\$19,776.61)
General			
Contract Services-General	\$4,116.99	\$416.66	(\$3,700.33)
Licenses and Permits	\$0.00	\$91.66	\$91.66
Membership Dues and Fees	\$0.00	\$141.66	\$141.66
Professional Fees	\$11,200.00	\$0.00	(\$11,200.00)
Public Awareness	\$75.37	\$83.32	\$7.95
Taxes	\$362.90	\$175.00	(\$187.90)
Total General	\$15,755.26	\$908.30	(\$14,846.96)

Occupancy

Casualty Insurance	\$15,201.83	\$22,083.32	\$6,881.49
Communication-Internet	\$608.86	\$666.66	\$57.80
Communication-Telephone	\$8,371.55	\$3,166.66	(\$5,204.89)
Maintenance & Repairs-Buildings	\$10,009.93	\$9,166.66	(\$843.27)
Maintenance & Repairs-Equipment	\$12,298.19	\$8,333.32	(\$3,964.87)
Maintenance & Repairs-Grounds	\$3,606.84	\$2,500.00	(\$1,106.84)
Maintenance & Repairs-Vehicles	\$14,226.99	\$16,666.66	\$2,439.67
Interest	\$1,768.94	\$0.00	(\$1,768.94)
Operating Leases-Equipment	\$9,883.51	\$26,666.66	\$16,783.15
Pest Control	\$14,601.57	\$1,666.66	(\$12,934.91)
Security	\$1,351.96	\$2,000.00	\$648.04
Utilities-Electric	\$19,342.94	\$20,000.00	\$657.06
Utilities-Water/Sewer/Sanitation	\$11,229.10	\$10,000.00	(\$1,229.10)
Non-capital Equipment-Occupancy Related	\$800.00	\$0.00	(\$800.00)
Total Occupancy	\$123,302.21	\$122,916.60	(\$385.61)

Office

Meetings-In House	\$0.00	\$66.66	\$66.66
Miscellaneous	\$1,241.12	\$833.32	(\$407.80)
Non-capital Equipment-Office Related	\$1,983.26	\$0.00	(\$1,983.26)
Office Materials and Supplies	\$3,991.17	\$2,500.00	(\$1,491.17)
Postage	\$25.86	\$25.00	(\$0.86)
Printing	\$474.27	\$208.32	(\$265.95)
Total Office	\$7,715.68	\$3,633.30	(\$4,082.38)

Program Services

Food and Nutrition	\$250.00	\$7,083.32	\$6,833.32
Food Inventory Supplies and Equipment	\$1,820.69	\$500.00	(\$1,320.69)
Non-capital Equipment-Program Services Related	\$249.00	\$0.00	(\$249.00)
Program Participant Expenses	\$0.00	\$50.00	\$50.00
Total Program Services	\$2,319.69	\$7,633.32	\$5,313.63

Staff

Education-Staff related	\$131.91	\$250.00	\$118.09
Meetings-Networking	\$79.56	\$66.66	(\$12.90)
Personnel Recruiting	\$345.35	\$416.66	\$71.31
Staff Recognition	\$797.78	\$500.00	(\$297.78)
Volunteer Appreciation	\$655.28	\$1,666.66	\$1,011.38
Total Staff	\$2,009.88	\$2,899.98	\$890.10
Total Expenses	\$442,895.95	\$410,008.12	(\$32,887.83)

In-Kind Public / FTB - USDA**Contributions In-Kind**

Contributions-In Kind-Food-FTB(USDA Sub-Dist	\$2,473,012.30	\$1,748,758.09	\$724,254.21
Contributions-In Kind-Food-Public	\$4,181,531.53	\$4,166,666.66	\$14,864.87
Total	\$6,654,543.83	\$5,915,424.75	\$739,119.08

Distributed In-Kind

Distributed In Kind Food-FTB(USDA Sub-Distrib	\$2,473,012.30	\$2,250,000.00	(\$223,012.30)
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Distributed In Kind Food-Public	<u>\$4,181,531.53</u>	<u>\$4,166,666.66</u>	<u>(\$14,864.87)</u>
Total	<u>\$6,654,543.83</u>	<u>\$6,416,666.66</u>	<u>(\$237,877.17)</u>
Total In-Kind Public / FTB -	<u>\$0.00</u>	<u>\$501,241.91</u>	<u>\$501,241.91</u>
Depreciation			
Depreciation	<u>\$75,507.10</u>	<u>\$71,666.66</u>	<u>(\$3,840.44)</u>
Total Depreciation	<u>\$75,507.10</u>	<u>\$71,666.66</u>	<u>(\$3,840.44)</u>
NET SURPLUS/(DEFICIT)	<u>\$85,550.57</u>	<u>(\$461,083.41)</u>	<u>\$546,633.98</u>



RCS Mission: To feed the hungry, help families facing homelessness return to self-sufficiency, and empower survivors of domestic violence

RCS CONTINUITY OF OPERATIONS PLAN

(COOP)

STANDARD OPERATING GUIDELINES

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SECTION I: INTRODUCTION

I-1 PURPOSE

This Continuity of Operations Plan (COOP) establishes policy and guidance to ensure the execution of the mission essential functions for Religious Community Services, Inc. (RCS) in the event that an emergency in Pinellas County threatens or incapacitates operations.

Specifically, this Standard Operating Guideline (SOG) is designed to:

- a. Ensure that RCS is prepared to respond to emergencies, recover from them, and mitigate against their impacts.
- b. Ensure that RCS is prepared to provide critical basic needs services in an environment that is threatened, diminished, or incapacitated.

SECTION II: CONCEPT OF OPERATIONS

II-1 COOP EXECUTION

A. Emergencies, or potential emergencies, may affect the ability of RCS to perform its mission essential functions from any or all of its program locations.

The following are scenarios that could mandate the activation of the RCS COOP.

- Any program facility is closed to normal business activities as a result of an event or credible threats of an event that would preclude access or use of the services provided.
- Any area in Pinellas County (especially North Pinellas County) is closed to normal business activities as a result of a widespread utility failure, natural disaster, significant hazardous material incident, civil disturbance, or terrorist or military attacks. Under this scenario there could be uncertainty regarding whether additional events such as secondary explosions, or cascading utility failures could occur.

B. In an event so severe that normal operations are interrupted, or if such an incident appears imminent and it would be prudent to evacuate any program facility or urban area as a precaution, the President/CEO may activate the COOP.

C. Should there be a program closure that only impacts one program, the President/CEO or their designated representative will gather at an alternate program location unaffected by the incident. The President/CEO will ensure the mission essential functions of the closed program are maintained and capable of being performed using the relevant alternate facility until the assumption of full operations is re-established at the original facility.

D. RCS will utilize the team so designated as the “Executive Management Team” (EMT), which is comprised of the following:

President/CEO
Chief Operating Officer
Chief Financial Officer
VP of Organizational Advancement
Executive Directors (3)
Information Technology Specialist/Contractor
Property and Facilities Staff (2)
Director of Public Relations

This team has already been designated as the “Executive Management Team” (EMT) and may be supplemented by other selected staff as determined by the President/CEO. The EMT will serve as an initial relocation team for COOP activation or potential activation. The EMT will operate out of the RCS Executive Office or relocate to another designated site if necessary. The EMT will be responsible to continue mission essential functions of RCS within six hours and for a period up to seven days pending regaining access to any affected facility or the occupation of designated alternate facilities.

E. All staff necessary to perform the mission essential functions of RCS will need to be contacted and advised to report to their program, a relevant alternate facility, or other location as determined by the EMT. Clear instructions as to the actions necessary to be performed by each of the staff should be predetermined by the EMT given the policy guidance provided by the President/CEO. Staff will be contacted using cell phones and phone trees.

F. Incidents could occur with or without warning and during routine or non-routine business hours. Whatever the incident or threat, the RCS COOP will be executed in response to a full-range of disasters and emergencies, to include natural disasters, terrorist threats and incidents, and technological disruptions and failures.

G. It is expected that, in most cases, RCS will receive a warning of at least a few hours prior to an incident. Under these circumstances, the process of activation would normally enable the partial, limited, or full activation of the RCS COOP with a complete and orderly alert, notification of all personnel, and activation of the EMT.

H. Without warning, the process could become less routine, and potentially more serious and difficult. The ability to execute the RCS COOP following an incident that occurs with little or no warning will depend on the severity of the incident's impact on the physical facilities, and whether RCS personnel are present in the effected facility or in the surrounding area.

I. Positive personnel accountability throughout all phases of emergencies, including COOP activation, is of utmost concern, especially if the emergency occurs without warning, during normal business hours. RCS facility Safety and Evacuation Plans, and Administrative and Emergency Procedures should provide for such accountability.

II-2 TIME-PHASED IMPLEMENTATION

The purpose of a time-phased implementation is to maximize the preservation of life and property in the event of any natural or man-made disaster or threat hereof. The extent to which this will be possible will depend on the emergency, the amount of warning received, whether staff are present or at home or elsewhere, and possibly, the extent of damage to each individual facility and its occupants. The Disaster Magnitude Classification definitions may be used to determine the execution level of the COOP. These levels of disaster are defined as:

- **Minor Disaster.** Any disaster that is likely to be within the response capabilities of local government and results in only minimal need for State or Federal assistance.
- **Major Disaster.** Any disaster that will likely exceed local capabilities and require a broad range of State and federal assistance. The Federal Emergency Management Agency (FEMA) will be notified and potential Federal assistance will be predominantly recovery-oriented.
- **Catastrophic Disaster.** Any disaster that will require massive State and Federal assistance, including immediate military involvement. Federal assistance will involve response as well as recovery needs.

II-3 RCS ESSENTIAL STAFF

A. Essential staff must be able to continue the performance of mission essential functions for up to 30 days with resource support (see Annex 2 for list of the essential staff). Depending upon the nature of the event requiring activation of the COOP and the facilities that are affected, the roster of essential personnel may be refined and adjusted by the EMT as necessary. This includes considerations for health (including medical, special needs and travel issues) as well as safety and emotional issues for all employees and their families. For planning purposes, the following should be considered minimum essential staff:

All Executive & Program Directors
The Haven of RCS Management Team
RCS Food Bank Warehouse Team
RCS Grace House Case Management Staff
Facilities and Maintenance staff

B. Since alternate facility space and support capabilities may be limited, the membership of the essential staff may need to be restricted to only those personnel who possess the skills and experience needed for the execution of mission essential functions.

C. RCS staff that are not designated essential staff members may be directed to move to other facilities or assigned other than normally stated job duties or may be advised to remain at or return home pending further instructions. COOP activation will not, in most circumstances, affect the pay and benefits of either essential or non-essential staff members.

II-4 MISSION ESSENTIAL FUNCTIONS

A. It is important to establish priorities before an emergency to ensure that the relocated staff can complete the mission essential functions. All staff shall ensure that mission essential functions can continue or resume as rapidly and efficiently as possible during an emergency (at best within 12 hours or less). Any task not deemed mission essential must be deferred until additional personnel and resources become available.

1. Mission essential functions that must be performed given a **One Day** disruption.

- a. IT functions
- b. Facility maintenance functions
- c. Domestic Violence Hotline (rollover to cell or 800 number)
- d. Emergency Safe House operations

2. Mission essential functions that must be performed given a disruption of greater than **One Day** but less than **One Week**.

(From highest priority to lowest)

- a. All functions listed in 1, above.
- b. Food Collection and Delivery
- c. All Shelter Services
- d. Financial Operations

Note: After one week of emergency operations either normal operations must be reinstated or emergency operations must ensure the functions listed in 3, below are performed.

3. Mission essential functions that must be performed given a disruption of greater than **One Week** but less than **One Month**.

(From highest priority to lowest)

- a. The Haven of RCS Outreach Services
- b. Grace House Shelter & Case Management regular schedule
- c. Crisis (Last Resort funds) and Utility Assistance Programs (Duke)
- d. All other functions as determined by the EMT

Note: After one month of emergency operations all RCS functions must be resumed at some level.

II-5 WARNING CONDITIONS

A. With Warning: It is expected that, in most cases, RCS will receive a warning of at least a few hours prior to an event. This will normally enable the full execution of the COOP with a complete and orderly alert, notification, and deployment of the EMT to an announced assembly site.

B. Without Warning: The ability to execute the COOP following an event that occurs with little or no warning will depend on the severity of the emergency and the number of personnel that survive. Depending on damages and losses sustained, the RCS President/CEO will determine in consultation with Board Chair, what operations, if any, will continue.

II-6 DIRECTION AND CONTROL

A. Authorized RCS successors to the President/CEO are as follows:

Board Chair (if available)

Chief Operating Officer

Chief Financial Officer

VP of Organizational Advancement

All references to the “Director” may be exchanged with “Successor” as necessary.

B. Lines of succession shall be maintained by all RCS Programs. Successions should be provided to a minimum depth of three. Delegation shall be determined/ approved by the President/CEO and will be effective immediately upon designation and will last for an indefinite period of time. The President/CEO will determine when delegations are no longer required.

C. The President/CEO or Board Chair may order activation of the COOP Plan.

D. The EMT may be requested by the President/CEO to disseminate RCS COOP guidance and direction during the activation and relocation phases. Pending the activation of the COOP, the EMT will monitor the situation and assist in the notification process as necessary.

E. When executed, the appropriate County Emergency Operations Center and 2-1-1 should be notified and requested to provide any previously agreed upon assistance to RCS.

II-7 OPERATIONAL HOURS

A. During COOP contingencies, the President/CEO will determine the hours of work for the essential staff.

B. Certain members of the EMT must be prepared to support a 24-hour- per-day, 7-day-per-week operation.

II-8 ALERT AND NOTIFICATION

A. Alert Procedures. If the situation allows for warning, staff may be alerted prior to activation of the COOP.

1. Information and guidance for RCS staff will normally be passed telephonically using the RCS Administrative Phone Line (727-584-3528) and/or an emergency notification telephone tree/cascade. Depending on the situation, current information may also be available via:

- Email

- RCS Website – www.RCSpinellas.org
- Other means if approved and developed.

2. Staff should listen for specific instructions. All staff should remain at their office or home until specific guidance is received.

3. Notification Procedures. Upon notification to activate the COOP:

a. The President/CEO will notify the Chairman of the Board and Executive Committee of the current situation and that the COOP is being activated.

b. The COO will notify 2-1-1, the EMT, and all program directors using cell phone, a telephone tree or other available means of communication.

c. The EMT staff then initiates their respective COOP notification cascade in order to contact each person in their chain relaying the information and guidance.

d. The EMT staff will designate an individual to ensure completion of the telephone tree. These individuals will ensure a minimum of two attempts are made to contact everyone on the tree and whether contact attempts are unsuccessful. Attempts will be made via text message.

e. Once initial contact is made (via text message), the individual identified in paragraph (b) above will contact the President/CEO and report the status of cascade, including personnel who did not respond.

f. For personnel not directly contacted, once the text is received, they should immediately contact the primary staff member who contacted them.

g. Notification should be via text.

h. When a text is received by anyone in a calling cascade, the information given by the primary staff should be carefully prepared and or recorded to ensure that it is passed accurately to the next person in the cascade.

SECTION III: PROCEDURES

III-1 DRIVE-AWAY KITS

A. Each Executive Director, in conjunction with the IT department/contractor, is responsible for providing guidance to staff on the requirement for and the contents of these kits, which may contain such items as software, databases, publications, laptop computers, etc. Each functional area will determine the requirement to develop a kit and the contents of the kit. Checklists may need to be used to help ensure the inclusion of all necessary contents.

B. Items to consider including in these kits might include:

1. List of what positions have to be filled to meet essential services.
2. Laptops with all necessary data disks.
3. Normal office supplies.
4. Other items specific to essential functions.

5. Long range walkie talkie

6. Personnel may plan on taking individual “go-kits” with equipment & supplies that they deem necessary as essential employees.

III-2 TELECOMMUNICATIONS AND INFORMATION SYSTEMS SUPPORT

Telecommunications capabilities could be severely diminished at program facilities. Cell phones and text messaging will be used, as long as it is available. To conserve battery power and limited telecommunications capacity, text messages should be the primary means of communications.

III-3 SECURITY AND ACCESS CONTROLS

A. The EMT will ensure that the COOP and the evacuation plans for each program location are complementary and coordinated if a COOP activation is required.

B. The Property and Facilities staff will ensure all necessary security and access controls are engaged at each program. Also, the Property and Facilities staff will ensure the EMT location is secured during COOP operations. As necessary, the Property and Facilities staff will ensure that each location remains secured to prevent adverse issues from occurring.

SECTION IV: PHASE I - ACTIVATION

In general, the following procedures are to be followed in the execution of the RCS COOP. The extent to which this will be possible will depend on the emergency, the amount of warning received, whether personnel are present or at home, and the extent of damage to the program location. This plan is designed to provide a flexible response to multiple events occurring within a broad spectrum of prevailing conditions. The degree to which this plan is implemented depends on the type and magnitude of the events or threats thereof. These actions are listed in checklist format included in this plan.

IV-1 ALERT AND NOTIFICATION PROCEDURES

A. The RCS notification process as related to COOP activation should, if necessary, allow for a smooth transition of the essential staff to an alternate facility to continue the execution of mission essential functions across a wide range of potential emergencies.

Notification may be in the form of:

1. A COOP alert to the essential staff that relocation is imminent.
2. An announcement of a COOP activation that directs the EMT to report to an assembly site or a designated alternate relocation point (ARP), and provides instructions regarding movement, reporting, and transportation details to an assembly site or a designated ARP.
3. Information on the RCS Administrative Phone line (727-584-3528).

4. Upon receipt of a COOP alert from the President/CEO or the designated successor, RCS notifies the Executive Management Team via cell phone or text message who, in turn, notify staff using their internal telephone notification cascades. Notification should be via text message.
5. RCS notifies 2-1-1 and the RCS Executive Committee that an emergency relocation of RCS agency or program activities is anticipated or is in progress.
6. The decision to implement the COOP should be based upon the nature and severity of the event. Short durations events such as building evacuations, will not likely require implementation of the COOP. The COOP should be implemented in those situations requiring a systematic continuation of mission essential functions within RCS.

IV-2 INITIAL ACTIONS

- A. Based on the situation and circumstance of the event, the President/CEO will evaluate the capability and capacity levels required to support the current mission essential functions of the affected program facilities.
- B. The President/CEO notifies Executive Committee of the emergency requiring activation of the RCS COOP and directs RCS to begin movement of the EMT to an assembly site immediately.
- C. The President/CEO activates the RCS COOP, and the COO notifies the Property and Facilities staff.
- D. The COO coordinates the immediate deployment of the EMT to an assembly site.
- E. The EMT deploys to an assembly site to assume mission essential functions
- F. All staff initiate their respective COOP notification cascade. After the cascades are complete, the results, including individuals not contacted are reported to the EMT.
- G. The essential staff members report to designated sites to continue RCS mission essential functions.
- H. All staff that have established drive-away kits ensure that they are complete, with current documents and equipment, and commence movement of the resources.
- I. All staff assemble the remaining documents and other assets as required for the performance of mission essential functions and begin preparations for the movement of these resources.
- J. All personnel and sections of the affected facility or facilities should implement normal security procedures for areas being vacated.
- K. The program director at the affected program facility should take appropriate

measures to ensure security of the effected facilities and equipment or records remaining in the building.

L. Other employees are directed to remain at home pending further guidance.

IV-3 DEPLOYMENT AND DEPARTURE PROCEDURES – TIME-PHASED OPERATIONS

Allowances for partial pre-deployment of any mission essential functions which are critical to operations will be determined by the President/CEO at the time the COOP activation. This determination will be based on the event or the level of threat.

The following actions establish general administrative procedures to allow for travel and transportation to the ARP. Specific instructions will be provided at the time a deployment is ordered.

A. The President/CEO: Directs the deployment of the Executive Management Team and the select staff members to the ARP.

B. Executive Management Team (EMT): The RCS Executive Management Team is directed by the President/CEO to either relocate to a designated assembly site or an ARP. Team members should ensure that they have their official drive-away kits and the personal preparedness bags. This team will most likely use privately owned vehicles for transportation to the designated facility after marshalling at a pre-determined assembly site. Specific instructions will be provided at the time of activation.

C. Essential Staff: The essential staff immediately begins movement by taking with them all office drive-away kits, if applicable. This team will most likely use privately owned vehicles for transportation to the designated facility. Specific instructions will be provided at the time of activation.

D. Non-Essential Personnel: Non-essential personnel present at the affected program facility at the time of an emergency notification will be directed to proceed to their homes to await further instructions. At the time of notification, any available information regarding routes that should be used to depart the program facility or other appropriate safety precautions. During non-duty hours, non-essential personnel will remain at their homes pending further guidance.

E. Field Workers: Field Workers may be out at the time of the emergency notification. They will be asked to continue with their day, if appropriate, and await further instructions via communications previously listed.

IV-4 TRANSITION TO ALTERNATE OPERATIONS

A. Following the activation of the COOP and establishment of communications links with the EMT at an assembly site, the President/CEO or the designated successor orders the cessation of operations at the “affected” program facility.

B. EMT notifies the appropriate County Emergency Operations Center and 2-1-1 that an

emergency relocation of an RCS program facility is complete and provides contact numbers.

C. As appropriate, press, news media, outside customers, vendors and other service providers are notified by the Director of Communications/Executive Assistant that an RCS program has been temporarily relocated.

IV-5 SITE-SUPPORT RESPONSIBILITIES

Following notification that a relocation of an RCS facility has been ordered or is in progress, the appropriate Executive Director will implement site-support procedures and prepare to receive the EMT within six hours and the essential staff within 12 hours.

SECTION V: PHASE II - ALTERNATE OPERATIONS

V-1 EXECUTION OF MISSION ESSENTIAL FUNCTIONS

Upon activation, the EMT will begin providing support for the following functions:

- A. Monitor and assess the situation that required the relocation;
- B. Monitor the status of personnel and resources;
- C. Ensure that contact with appropriate County Emergency Operations and 2-1-1 have been notified;
- D. Plan and prepare for the restoration of operations at the RCS program facility or other long-term facility.

V-2 ESTABLISHMENT OF COMMUNICATIONS

- A. The IT Department/contractor will ensure all necessary and preplanned communications systems are established, adequate, and functioning properly; and
- B. The IT Department/contractor will service and correct any faulty or inadequate communications systems, or contract someone to do so.

V-3 RELOCATION GROUP RESPONSIBILITIES

Essential Staff Responsibilities. As soon as possible following their arrival at the designated alternate facility, the essential staff will begin providing support for the following functions:

- A. The RCS COO or designee will disseminate administrative and logistics information to the essential staff upon arrival. This information should generally cover the operational procedures for the next 30 days.

- B. The essential staff will receive continual briefings and updates from the EMT.
- C. The essential staff will perform the mission essential functions of the effected RCS facility as necessary.

V-4 AUGMENTATION OF STAFF

- A. If it becomes evident that the essential staff cannot ensure the continuous performance of mission essential functions, the EMT will determine the positions necessary to ensure the continuous performance of mission essential functions.
- B. The EMT will then ensure that the identified positions are staffed with individuals who have the requisite skills to perform the tasks.

V-5 AMPLIFICATION OF GUIDANCE TO ESSENTIAL AND NON-ESSENTIAL PERSONNEL

- A. The RCS COO, in conjunction with the VP of Organizational Advancement, will develop informative Memorandum for dissemination to all RCS employees regarding the duration of alternate operations, pertinent information on payroll, time and attendance, duty assignments, and travel authorizations and reimbursements.
- B. The President/CEO will approve this Memorandum and the COO or designee will then distribute the document to the relocated personnel and the non-essential staff through appropriate media and other available sources.

V-6 DEVELOPMENT OF PLANS AND SCHEDULES FOR RECONSTITUTION AND TERMINATION

- A. The EMT will develop Reconstitution and Termination Plans and Schedules to ensure an orderly transition of all RCS program functions, personnel, equipment, and records from the temporary alternate location to a new or restored RCS program facility.
- B. The President/CEO will approve the plans and schedules prior to the cessation of operations.
- C. The EMT will oversee the Reconstitution and Termination process.

SECTION VI: PHASE III - RECONSTITUTION AND TERMINATION

VI-1 OVERVIEW

Within 24 hours of an emergency relocation, the Property and Facilities Staff will initiate operations to salvage, restore, and recover the affected RCS facilities after the approval of the local and Federal law enforcement and emergency services involved.

Reconstitution procedures will commence when the Property and Facilities Staff ascertains that the emergency situation has ended and is unlikely to recur. Once this determination has been made, one or a combination of the following options may be implemented, depending on the situation.

- A. Continue to perform mission essential functions at the ARP for up to 30 days.
- B. Begin an orderly return to the affected RCS program facility and reconstitute full operations.
- C. Begin to establish a reconstituted RCS program in some other facility.

VI-2 PROCEDURES

Upon a decision by the President/CEO that the RCS program facility can be reoccupied or that a different facility will be established as a new RCS program facility:

- A. EMT will oversee the orderly transition of all RCS program functions, personnel, equipment, and records from the ARP to a new or restored RCS program facility.
- B. Prior to relocating back to the primary RCS program facility or another building, the Property and Facilities Staff, in conjunction with the RCS Safety Committee and the IT Department, will conduct appropriate security, safety, and health assessments for suitability.
- C. When necessary equipment and documents are in place at the new or restored RCS program facility, the staff remaining at ARP will transfer mission essential functions and resume normal operations.

VI-3 AFTER-ACTION REVIEW AND REMEDIAL ACTION PLAN

An After-Action Review information collection process will be initiated prior to the cessation of operations at the ARP. The information to be collected will, at a minimum, include information from any employee working during COOP activation and a review of the strengths and weaknesses at the conclusion of the operations.

The information should be incorporated into a COOP Remedial Action Plan. Recommendations for changes to the COOP and any accompanying documents will be developed and incorporated into the COOP Annual Review Process.

VI-4 TESTING, EXERCISE AND EVALUATION

- A. This COOP will be reviewed annually by the EMT, RCS Essential Staff and approved by the President/CEO.
- B. Every attempt will be made to conduct annual exercises testing the effectiveness of the COOP. Such exercises will include a test of the alert and notification plan, with and without warning, during duty and non-duty hours. The EMT will create an “after action

report” and incorporate lessons learned/remedial actions into annual revisions of the COOP.

CHECK LIST I RCS PRESIDENT/CEO EXECUTION CHECKLIST

- Make decision to implement RCS COOP
- Determine which RCS facilities are affected and require relocation
- Determine which mission essential function in the closed facilities require reestablishment at alternate facilities
- Determine which alternate facility will be used
- Identify essential Staff
 - EMT members
 - Key supervisors of any displaced mission essential function
- Identify Executive Management Team and necessary personnel to include (but not limited to):
 - EMT
 - Maintenance
- Direct EMT and essential staff to assemble at alternate site
- If mission essential functions cannot be reestablished, request assistance from other non-local programs (i.e. other State Certified DV Shelters)
- Direct EMT to initiate phone tree call down to all staff and to update Hotline
- Notify:
 - Board Chair
 - Board of Directors

- Determine staffing requirements and work hours for essential staff
- Determine when to implement reconstitution and termination of the COOP

CHECKLIST II EMT EXECUTION CHECKLIST

Upon notification of activation of the COOP:

- Confirm status of closed facilities, alternate facilities, mission essential functions and essential staff
- Ensure notification of essential staff
- Ensure initiation of phone tree call down
- Ensure completion of phone tree call down
- Upon notification, assemble at alternate site
- Recommend essential functions to be established at alternate site
- Recommend essential staff required for essential functions
- Determine the positions necessary to ensure the continuous performance of mission essential functions and staff with individuals who have the requisite skills to perform the tasks.
- Determine status and guidance for nonessential staff
- Prepare for restoration of operations at the relocated facility
- Provide guidance concerning the use of “drive away” kits
- Ensure Property and Facilities Staff and IT department provide support at alternate facility
- Monitor and access the status of personnel and resources

CHECKLIST III
PROPERTY AND FACILITIES STAFF EXECUTION CHECKLIST

- Assist President/CEO to determine which facilities are affected
- Ensure vacated facilities are secured
- Activate security and access controls at alternate site
- Prepare alternate site for EMT and essential staff
- Initiate operations to salvage, restore and recover affected facilities
- Ensure security, safety and health sustainability is available before reconstituting affected building
- Assist reconstitution of essential functions in primary facility.

**ANNEX 1
FACILITY DIRECTORY**

Consult RCS Corporate Insurance Manual for complete listing of all facilities and locations

**ANNEX 2
ESSENTIAL PERSONNEL DIRECTORY**

Call list is available through RCS COO or designee and is updated at least twice annually. This listing is also available through ADP Online and may be updated by employees as needed.

ANNEX 3

The Haven at RCS Disaster Plan

ANNEX 4

RCS Grace House Disaster Plan

The Haven of RCS Disaster Plan (Disaster Preparedness)

Purpose: The Haven of RCS recognizes the need to continue to update training and resources to prepare for hurricane season every year and other natural disasters.

Policy: Staff is a valuable resource. Training to ready staff will be done each year in May or June, prior to hurricane season. Training will include, but not be limited to, following the RCS Continuity of Operation Plan and following The Haven of RCS crisis management policy. Forms requesting information will be completed by the training and will be compiled to assure that adequate staff will prepare for any natural disaster, be available to work during the event, and will have provided contacts to be called back to work after to insure that services continue in a seamless fashion.

Crisis Management Policy Specific to The Haven of RCS

Before Incident:

Notify 211 and RCS CEO of any and all Haven of RCS office closures with anticipated date of reopening. Back office line to call for 211 is 210-4242. Follow procedures listed in the RCS Continuity of Operation Plan. (See Appendix L in Haven Policies & Procedures)

In Case of Hurricane at RCS Emergency Safe House:

- A. The Haven Emergency Safe House is in a Non Evacuation Zone, however the following plan has been developed as a precautionary measure. Staff should also review and be prepared to follow all agency measures listed in the RCS Continuity of Operations Plan.
- B. These measures should take place prior to the storm's arrival:
 - Have each participant read and sign a "Client Emergency Safety Plan" form. (See Appendix H in Haven Policies and Procedures). Encourage guests to pack ONE emergency bag that they can carry, with only essential items for themselves and children in case there is an IMMEDIATE evacuation for any reason.
 - Bath tubs should be cleaned and filled with fresh water, to be used later for flushing toilets if water and power are lost during the storm.
 - If applicable, make sure the van has a full tank of gas.
 - Make sure the cell phones and batteries are fully charged.
 - All loose items and lawn furniture should be brought in from the yard. Remove unnecessary items from Laundry Room in preparation for need as Safe Room.
 - Make sure the Disaster Supplies Kit is ready and easily accessible and includes the following:
 - First aid kit and all essential medications.
 - Canned food and can opener
 - At least 3 gallons of water per person.
 - Battery-powered radio, flashlight, and extra batteries.

- Protective clothing, rainwear and bedding.
- Special items for infants, elderly or disabled persons.
- Written instructions on how to turn off electricity, gas, and water if authorities advise you to do so. (A professional will need to be called to turn them back on).
- Turn off, unplug and cover computers and other equipment. Turn off electronic gates.
- Contact alternative shelter/hotline regarding potential transfer needs.

C. As the storm is approaching and during the storm observe the following:

- Listen to the local radio station for storm watch/warning information.
- If doing an intake over the phone, inform the caller of our plan. If not an extreme emergency, request that the caller use a safe alternative (if one is available) until the storm has passed.
- If storm conditions prevent the relief staff to come in for their shift, the person currently on duty will be required to stay until relief staff can safely arrive. If the staff person's family wants to stay with them at the shelter, the Residential Manager should be notified.
- If the shelter is not advised to evacuate, then everyone should remain indoors during the storm and go into the Laundry Room during the worst part of the storm.
- If conditions are such that the electrical power may be lost, the phones should be transferred to the cell phone, FCADV, or implement alternative plan.
- If the Emergency Safe House is ordered to evacuate, observe the following:
 - Notify Lead Advocate, Executive Director, and COO
 - Transfer the phone lines to the cell phone or another certified FCADV shelter which has agreed to take the calls.
 - Keep the charged cell phone with you in order to make or receive crisis calls. Take the car charger for the cell phone if evacuating,
 - Call the FCADV to find the nearest shelter out of harm's way to verify there will be enough space for all the residents and staff.
 - Use the "Resident List for Emergency Shelter" to make a list of names of the residents (including children) who will be going to the emergency shelter. Include a contact person (family/friend) for each resident. (See form in the Disaster Plan Notebook, Appendix H of Haven Policies and Procedures)
- Provide transposition for the guests to the emergency shelter. Once the guests are transported to a safe shelter; at least one staff should remain with the guests, when possible.

- After the storm continue to listen to the local radio station for instructions regarding safe travel.
- Call the Florida Emergency Information Line (1-800-342-3557) to find out if it is safe to pick up the residents at the emergency shelter and return to Haven shelter.
- Return to the emergency shelter to pick up residents once the storm is over and officials tell you it is safe to do so. Refer to the “Resident List for Emergency Shelter” form to make sure all the residents left at the emergency shelter are coming back to the Haven Emergency Safe House.

In Case of Hurricane at Outreach

- A. The Haven of RCS Outreach is in a Non Evacuation Zone, however the following plan has been developed as a precautionary measure. Staff should also review and be prepared to follow all agency measures listed in the RCS Continuity of Operations Plan.
- B. If RCS calls for a day off due to the weather, Outreach staff will not be expected to come into the office unless needed to assist with Emergency Safe House preparedness and/or staffing. The following preparedness measures should take place the day before the storm is scheduled to arrive:
 - Record outgoing message on VM to reflect closure and anticipated reopening date.
 - Cancel any appointments scheduled for the next day.
 - Turn off, unplug and cover computers and other equipment.
 - All loose items should be brought in from the yard.
 - Take client phone numbers home along with your appointment calendar in case you must cancel appointments after the storm.
 - After the storm, listen to the radio and contact your supervisor to determine when to return to work. Be aware that 211’s automated phone system may attempt to contact you with instructions on behalf of management.
 - Executive Director should go to the facility to evaluate the damages as soon as safely possible to do so.

After the Storm:

Contact RCS COO and 211 if necessary with call-out instructions for staff and/or anticipated reopen status. After the storm, evaluation of the damage done to the Emergency Safe House and Outreach should be done by qualified person/s. The appropriate supervisor should then be notified of the condition of the building and if it is suitable for staff and guests to return.

In Case of Tornado at Emergency Safe House:

- A. Listen to the local radio station for storm watch/warning information.

- B. Make sure cell phones and batteries are fully charged.
- C. If there is time all loose items and lawn furniture should be brought in from the yard.
- D. Make sure the Disaster Supplies Kit is ready and easily accessible (See Hurricane instructions for items to include.)
- E. Unplug computers and other equipment
- F. Everyone should take cover in the Laundry room or storage closet of the dining room, taking the radio and the cell phone, and remaining there until the warning has been cancelled.
- G. Listen to the radio for weather and road conditions information.
- H. Evaluate injuries of residents and damage to the Shelter and advise the Shelter Director.

In Case of Tornado at Outreach:

- A. Listen to the local radio station for storm watch/warning information.
- B. If there is time, all loose items and lawn furniture should be brought in from the yard.
- C. Unplug computers and other electrical equipment.
- D. Make sure the first aid kit is available.
- E. Ensure water and a battery powered radio and flashlights are available at all times in case of emergencies such as tornadoes.
- F. All staff should go to the bathrooms without windows taking the radio and a cell phone. Remain until the radio indicates the tornado has passed through.
- G. Evaluate injuries to staff and damage to the facility and advise Executive Director.

In Case of Fire at Emergency Safe House:

- A. Upon discovery of a fire, close the door to the room where the fire is located and immediately sound the building fire alarm by going to the nearest red alarm pull box.
- B. Have all residents evacuate immediately to the area behind the children's building assisting disabled persons as needed.
- C. Take the list of residents and the sign out sheet to the evacuation area. Check to see that all staff and residents are in the evacuation area.
- D. If the fire is small, you may wish to extinguish it with a fire extinguisher. If the fire is large or there is a lot of smoke, evacuate immediately. When in doubt, EVACUATE.

- E. As you are exiting the building check each room to ensure everyone is out. Close each door after you have checked the room.
- F. Do not return to the building until the fire department officials have determined it is safe.
- G. If the shelter is uninhabitable, clients will be transported to the RCS Emergency Housing, The Salvation Army or other shelter location. Safety for each resident will be considered when determining where they will go.

In Case of Fire at Outreach:

- A. Follow shelter procedures.
- B. Evacuate to the parking lot behind the Children's Building

Fire Drills:

All facilities should perform fire drills at various times of the year, but at least annually. Appropriate agencies should be made aware of the exercise, but guests should not be forewarned. The time from beginning to end of the exercise should be documented as well as the response as efficiency of the exercise. This evaluation should be dated, signed and filed appropriately.

For the reset of the alarm after an unintentional pull or when set off due to weather causes, the call will be made to the alarm company by RCS Facilities & Maintenance staff or Lead Advocate. Calls to Duke Energy and RCS will be made by Lead Advocate or RCS staff with a Manager's permission.

In Case of an Intruder at Emergency Safe House:

- A. If an intruder is seen to enter the shelter gates the intercom should be used to notify residents and staff to insure outside doors are locked and instruct all residents should go to the laundry room and the police should be called.
- B. Staff should roll the phones to the cell phone and go to the safe room (shelter laundry room) with the residents if it appears the intruder is trying to force his way into the building. Staff should bring the cell phone with them.
- C. Everyone should remain in the safe room until the police arrive.
- D. If the intruder enters the building prior to being seen, the staff person should call another Haven staff person using the "Adam code".
- E. Intrusion drills should be performed at each facility quarterly.
- F. Procedures should be reviewed monthly in staff and house meetings.

In Case of an Intruder at Outreach:

- A. If an intruder is known to be on the property, doors should remain locked and the police called.
- B. If an intruder enters the facility, another facility should be called using the "Adam code".
- C. Procedures should be reviewed in staff meetings.

In Case of Health or Injury Emergencies:

See The Haven of RCS program policy regarding Health Care

In Case of Bomb Threats or Hostage Situations:

Call the police and follow their instructions. Refer to checklists in the Disaster Plan Notebook for additional helpful information.

In Case of Environmental Hazards – i.e. Chemical Spills and/or Poisonous Materials in the Environment:

Call 911 and follow instructions. If instructions are for evacuation, use resident roster and sign-in sheet to ensure all residents and staff are accounted for. Use resident and staff cars if necessary and relocate to safe distance according to emergency officials. Post contact phone number at main gate for any returning residents and police information. Inform supervisor of staff and resident names and location of temporary relocation. Refer to checklists in the Disaster Plan Notebook for additional helpful information.

Miscellaneous Procedures Regarding Crisis Management

- A. CPR and First Aid training will be offered every two years.
- B. Other training regarding crisis management and prevention will occur annually.
- C. The appropriate Program Managers will be contacted regarding all emergencies and will direct the steps to take and will contact the Director as needed. If it is not possible to contact the Program Manager then the senior staff member present will be in charge until a Program Manager or the Director can be contacted.

Emergency preparedness

- A. An up-to-date listing of emergency telephone numbers is to be maintained by the Lead Advocates and kept in the Disaster Plan notebook. The Lead Advocates should review and update the list semi-annually.
- B. A Disaster Plan Notebook will be maintained at each facility and will include the procedures for all potential disasters as well as a list of emergency phone numbers, staff phone numbers, and the security company phone number.
- C. Following an actual crisis, the staff affected by the crisis will be called together to debrief. If all staff are affected an outside person will be asked to facilitate the debriefing.
- D. If the crisis directly impacted guests, a house meeting will be called to provide residents with the opportunity to express their feelings and provide input on how the crisis was handled, as well as suggestions for improvements.
- E. A telephone tree will be utilized to provide status reports to staff at the end of a crisis.

RCS GRACE HOUSE DISASTER PLAN

IN CASE OF HURRICANE:

RCS Grace House is in a Non evacuation Zone, however the following plan has been developed as a precautionary measure.

If it becomes unsafe to be at RCS Grace House, staff will refer guests to the appropriate agencies or shelters to get to a safe place.

Options are the following:

1. Remain at the program with direction or information from the On-Site Attendant or designee.
2. Guests may leave the program to stay with family, friends or relatives. Guests must return or notify the program of their return within 24 hours after the storm or disaster is over.
3. Guests may leave the program to go to one of the designated school shelters. Guests must notify the staff or on-site attendant that they left. Guests must return within 24 hours after the storm or disaster is over.

Anyone leaving must sign out of the program with the On-site attendant.

The following emergency preparedness measures should take place either the day before or the day of the storm:

1. Have each guest read and sign a “Client Emergency Plan” form. See forms in the emergency package.
2. Bathtubs should be cleaned and filled with fresh water, to be used later for flushing toilets if water and power are lost during the storm.
3. All loose items and lawn furniture should be brought in from the yard, as they could fly around and cause damage/injury if left out.
4. Make sure the Disaster Supplies Kit is ready and easily accessible;
Include the following suggestions:
 - First aid kit and all essential medications
 - Canned food and can opener
 - Bottled water
 - Battery-powered radio, flashlight, and extra batteries
 - Protective clothing, rainwear, bedding and sleeping bags
 - Special items for infants, elderly or disabled persons
 - Written instructions on how to turn off electricity, gas, and water if authorities advise you to do so. (A professional will need to be called to turn them back on).

During the storm observe the following:

1. Listen to the local radio station for storm watch/warning information.
2. If guests are not advised to evacuate then everyone should remain indoors during the storm; be aware of the calm “eye” of the storm, the worst of the storm will occur shortly after.

If residents need to evacuate, observe the following procedures:

1. Call the nearest shelter to verify there will be enough space for all the guests and staff (see list located in the emergency package for current shelters in our area).
2. Make sure guests have extra clothing, any personal medications, any important personal papers or documents, and extra food and water if possible.
3. Use the “Resident List for Emergency Shelter” to make a list of names of the residents (including children) who will be going to the emergency shelter, include a contact person (family/friend) for each resident. See form in the emergency package.

After the storm:

1. Continue to listen to the local radio station for weather information and instructions.
2. Notify On-site attendant that you have returned to the program

LOCAL EMERGENCY SHELTER SITES

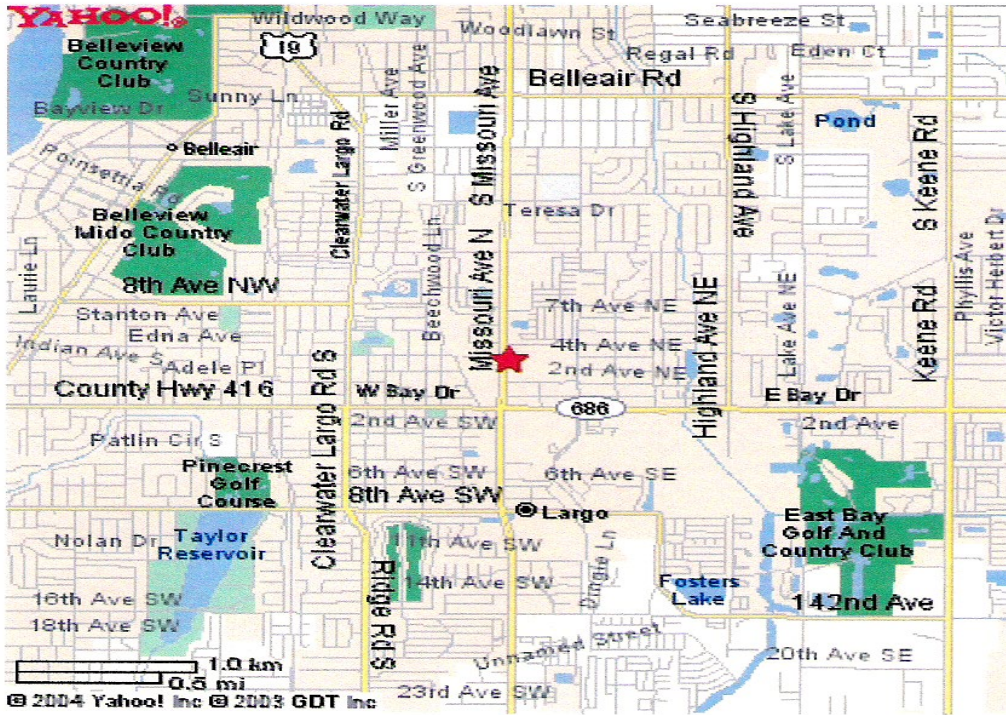
Largo High School – 410 Missouri Ave N. LARGO, (727) 588-3758
Kennedy Middle School – 1660 Palmetto St. Clearwater (727) 298-1609
McMullen Booth Elementary – 3025 Union St. Clearwater (727) 669-1800
Dunedin Highland Middle School – 896 Union St. Dunedin (727) 469-4112

Emergency Phone Numbers

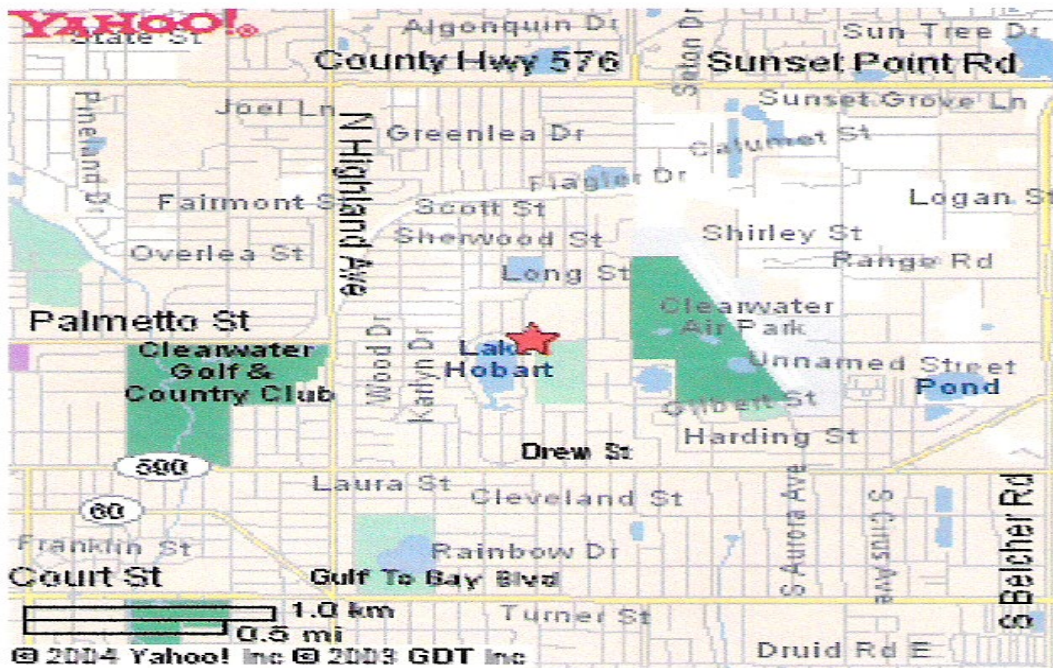
Pinellas County Emergency Management	727-464-3800
American Red Cross	727-446-2358
Florida Emergency Information Line	800-342-3557
Federal Emergency Management Agency	800-480-2520

SHELTER MAPS

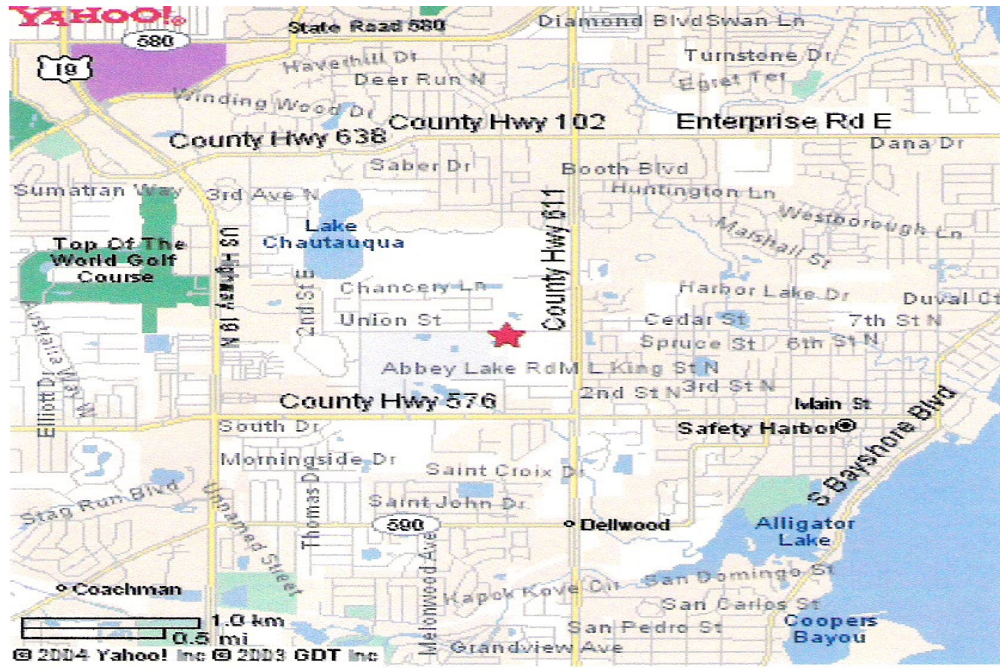
Largo High School – 410 Missouri Ave N. Largo, FL (727) 586-5180



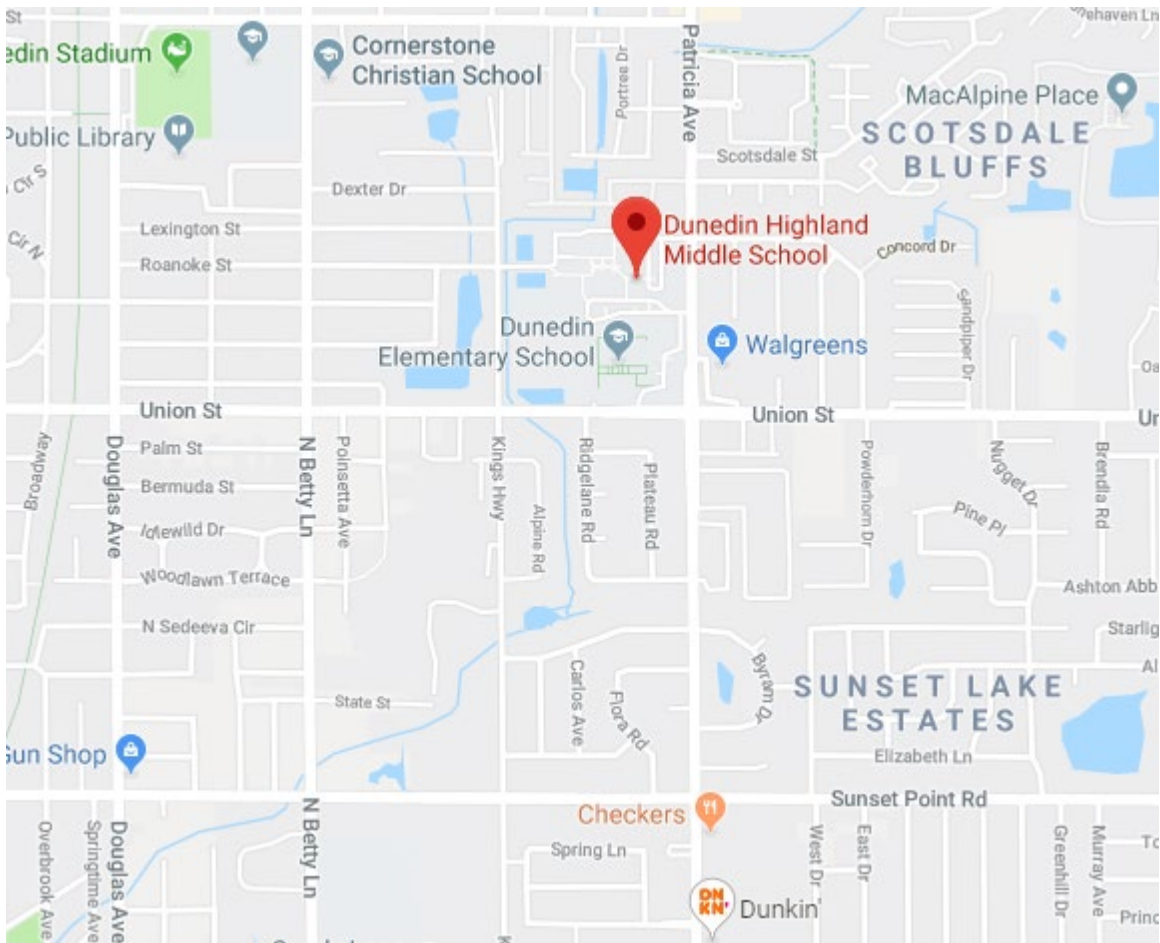
Kennedy Middle School - 1660 Palmetto St. Clearwater (727) 298-1609



McMullen Booth Elementary – 3025 Union St. Clearwater (727) 669-1800



Dunedin Highland Middle School – 896 Union St. Dunedin (727) 469-4112



**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

9/14/2020

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

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

PRODUCER Solace Insurance 300 East Bay Dr Suite A Largo FL 33770		CONTACT NAME: Holly Spangler PHONE (A/C, No, Ext): (727) 585-1174 E-MAIL ADDRESS: hspangler@restinsured.com	FAX (A/C, No):
INSURED Religious Community Services, Inc 503 S MARTIN LUTHER KING JR AVE CLEARWATER FL 33756		INSURER(S) AFFORDING COVERAGE	
		INSURER A: PHILADELPHIA IND INS CO INSURER B: TOKIO MARINE INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 18058	

COVERAGES**CERTIFICATE NUMBER:** 2020**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR See attached page for Addtl coverage GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BPHPK1949926	03/01/2020	03/01/2021	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 3,000,000
							PRODUCTS - COMP/OP AGG	\$ 3,000,000
							Employee Benefits	\$ 1,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			BPHPK1949926	03/01/2020	03/01/2021	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			BPHUB666821	03/01/2020	03/01/2021	EACH OCCURRENCE	\$ 1,000,000
							AGGREGATE	\$
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE	OTH-ER
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$
B	Directors & Officers with Employment Practices Liability			B13535435	03/01/2020	03/01/2021	Each Occurrence	\$ 2,000,000
							General Aggregate	\$ 2,000,000

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

CERTIFICATE HOLDER

Pinellas Community Foundation

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Robert E Childress

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Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Religious Community Services, Inc.

Project Name: RCS Food Bank

FROM (date): March 1, 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>)	\$ 326,420.00	\$ 29,498.96
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)	\$ -	\$ 8,772.16
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>) - <i>includes purchased food</i>	\$ 12,160.00	\$ 52,100.00
Supplies (<i>in kind food provided through USDA and community/corporate donation</i>)	\$ 7,700,000.00	\$ -
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)	\$ 88,200.00	\$ -
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)	\$ -	\$ 6,306.00
Training (<i>staff development, conferences, long distance travel</i>) - <i>also includes staff and volunteer recognition</i>	\$ 2,980.00	\$ -
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	\$ 1,080.00	\$ 1,100.00
Capital (<i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i>)	\$ 86,000.00	\$ -
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)	\$ 32,500.00	
Indirect Costs (<i>pre-negotiated federal rate, de minimus rate of 10%, or none</i>)	\$ 30,670.00	\$ 10,864.00
TOTAL	\$ 8,280,010.00	\$ 108,641.12

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

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

Organization Name: Religious Community Services, Inc.

Project Name: RCS Food Bank

FROM (month/year): March/2020

TO (month/year): December 2020

Personnel - \$29,498.96

This includes all costs associated with utilizing temporary staff at the RCS Food Bank. Temp positions assists with warehouse operations and food distribution. Due to drastic reductions in volunteers resulting from the COVID-19 pandemic, RCS was forced to hire temporary staff to maintain Food Bank operations. \$10,973.96 of total includes unbudgeted costs paid for which RCS seeks CARES reimbursement (April – Aug7). The remaining \$18,525 represents securing (2) temporary positions for additional 13 weeks at \$1,425/week (17.81/hour for 40 hours each) October through December 30. The temporary staff will both facilitate mobile pantry operations and continue to supplement the work of volunteers for regular Food Bank distribution.

Equipment \$8,772.16

Includes 5 ipads and 4 laptops with docking stations and monitors. (See quote copied below). Ipads will be utilized by client in-take volunteers. Due to COVID, RCS has mobilized its client intake/exit processes out of the warehouse, collecting important client data and USDA food security data from clients while parked in cars. To maintain COVID-19 safety and social distancing standards, intake staff and volunteers have had to record information on paper surveys (with collection reduced to facilitate speed) and then transfer data to main computers. Ipads will allow intake team to collect ALL information necessary to track participant usage/food security and aggregate data for import into program records.

Likewise, as operations have moved out of the office to accommodate COVID safety requirements, RCS needs 2 laptop computers for use outside the warehouse in the daily food distribution line. A third laptop is needed for mobile pantry operations and a fourth for the warehouse manager (allowing the manager to more efficiently track data and inventory at various locations.) The Food Bank is currently equipped with desktop computers which have made COVID modifications very difficult. RCS does not have budget dollars available to address these unexpected technology needs that are a result of pivoting operations.

Estimates/Pricing below provided by Bizco, Clearwater, FL.

Laptops and Monitors

Description	Qty	Price	Ext. Price
HP ProBook 450 G7 15.6" Notebook - 1920 x 1080 - Intel Core i7 (10th Gen) i7-10510U Quad-core (4 Core) 1.80 GHz - 8 GB RAM - 256 GB SSD - Pike Silver - Windows 10 Pro - Intel UHD Graphics 620 - In-plane Switching (IPS) Technology - English Keyboard - 13.5	4	\$1,019.00	\$4,076.00
HP Docking Station - for Notebook - 100 W - USB Type C - 6 x USB Ports - 4 x USB 3.0 - Network (RJ-45) - HDMI - DisplayPort - Wired	4	\$279.00	\$1,116.00
Viewsonic 22" Full HD LED LCD Monitor - 16:9 - Black - 22" Class - 1920 x 1080 - 16.7 Million Colors - 250 Nit - 6.50 ms - 75 Hz Refresh Rate - HDMI - VGA - DisplayPort	8	\$157.78	\$1,262.24
StarTech.com DisplayPort to VGA Video Adapter Converter - Connect a VGA monitor to a DisplayPort-equipped PC - Works with DisplayPort computers and graphics cards such as Elitebook Revolve 810 G3 and Folio 1040 G2 - Works with VGA monitors projectors & te	8	\$21.24	\$169.92

Laptops and Monitors Subtotal **\$6,624.16**

ipads

Description	Qty	Price	Ext. Price
Apple 10.2" iPad (8th Gen, 32GB, Wi-Fi Only, Space Gray)	5	\$329.00	\$1,645.00

ipads Subtotal **\$1,645.00**

Services

Description	Qty	Price	Ext. Price
Services (Including Design, Install & Testing)	1	\$475.00	\$475.00

Services Subtotal **\$475.00**

Quote Summary

Description		
	Laptops and Monitors	\$6,624.16
	ipads	\$1,645.00
	Services	\$475.00
	Subtotal	\$8,744.16
	Shipping	\$28.00
	Total	\$8,772.16

Supplies \$52,100

\$30,000 St. Petersburg College (SPC) Pantry Food items – purchased to fill 100 food boxes per month per campus for 8 different food pantries located on SPC campuses for 3 months from October through

December 2020. Food costs estimated from Simco, a discount food distributor. Depending on product availability, logistics and time frame, RCS may also order through local grocers such as Publix, Sam's Club and Walmart. Boxes will include 11 items (\$12.50/box). The SPC CARES Act fund application solicited earlier this year revealed many SPC students currently suffering from food insecurity. Nearly 10,000 students requested SCP CARES Act funds because of a COVID-19 related job loss/loss of income, temporary furlough, or medical circumstances. Nearly 77% of students indicated on the request that they would use funds to purchase food followed by another 64% that would pay for housing. These telling statistics showed that many students are or will experience food insecurity should they not receive financial assistance to offset COVID-related losses. RCS currently partners with SPC to provide food to the college's food pantries.

\$15,000 Mobile Food Pantry Food

To meet increases in food demand related to COVID-19, RCS plans to also add a mobile food pantry to increase Pinellas County distribution. Costs reflects food items (as described above) purchased to fill 400 food boxes per month from October through December to be distributed throughout Pinellas County by a mobile pantry. Due to Covid-19 and the economic impact on Pinellas County, the issue of food insecurity has increased. RCS has evaluated the need for a mobile pantry to reach residents that may find it difficult to make it to the RCS Food Bank to get food assistance. The mobile pantry will allow RCS to take food to where the need is found within the community.

\$6,100 - Food boxes for distribution

Reflects cost to purchase 3,600 boxes from Uline with dimensions of 20x16x10 for use in both SPC pantries and mobile food pantry. Boxes are used to easily distribute food items to each family while following CDC COVID-19 social distancing and safety guidelines.

\$200 A-Frame sign holders

Cost to purchase two A-Frame sign stands from U-Line to show signage for mobile pantry.

\$800 Safety Cones

Cost to purchase 24 safety cones to ensure safety perimeters for mobile pantry operation.

Local Travel \$6,306

\$6,000 Truck lease

Includes costs to lease truck to facilitate the operation of new mobile pantry operation throughout Pinellas County at the rate of \$250 per day for 24 days from October through December 2020. Trucks typically secured through Ryder. RCS also has relationships with Enterprise and Penske to secure temporary vehicles. Use of the truck allows RCS to expand food distribution access points to meet new COVID-19 demand.

\$306 Fuel costs

The total planned miles for both the mobile pantry deliveries and SPC deliveries is estimated at 1,107. The average price of diesel in Clearwater is \$2.20 per gallon and the truck gets 8 miles to the gallon. We will need to purchase approximately 139 gallons of fuel.

Design, Printing, Marketing & Postage - \$1,100 (for direct program related services only)

\$700 – includes price (via Vistaprint) to print 3,600 box stickers with RCS label affixed to each food box. Stickers provide food bank contact information for clients.

\$400 is cost for local printer to create mobile pantry signage for entry and exit of mobile food pantry (to go into A frame holders above)

Administration - \$10,864

Calculated using the pre-approved federal indirect cost rate, de minimus rate of 10%, or none

LIST OF DISTRIBUTION SITES & SUB-DISTRIBUTING AGENCIES/AGENICES FOR _____

indicates changes

Contracted Recipient Agency Name: RCS FOOD BANK

Agency Name & Physical Address (Street Address only; No P.O. Boxes)	County Name	Contact Person	Contact Number
Adult Home Care Villa, 4760 8th Ave S, , St. Petersburg, FL 33711	PINELLAS	Tapan Patel or Hector Salas	727-321-7446 C: 727-504-3834
Arlington Arbor, 1035 Arlington Ave N., St. Petersburg, FL 33705	PINELLAS	Daryl Hill	727-896-5148
Barbee Towers (Clearwater Housing), 1100 Druid Rd, Clearwater, FL 33756	PINELLAS	Angie Budworth or Samuel White (727- 446-1045, Ext 265	727-446-1045
Beach Community Food Pantry, 1615 1st St., Indian Rocks Beach, FL 33785	PINELLAS	Julie Coulson or David Kline	727-595-2374
Beacon Street Ministry, 3470A15:M15 Adrian Ave, Largo FL 33774	PINELLAS	Dee Chastain and James Kowalczyk	727-278-2285 or 727-608-0792
Bethel Metro Food Pantry, 3455 26th Ave S, St. Petersburg, FL 33711	PINELLAS	Ruben Mayes	727-517-5468

Burlington Tower, 1000 Burlington Ave N , St. Petersburg, FL 33701	PINELLAS	Lori Burda or Stephanie Espier	727-823-3867
Calvary Church, Church & Community Outreach, 200 McMullen Booth Rd, Clearwater FL 33759 Mailing address: P.O. Box 571. Safety Harbor, FL 34695	PINELLAS	Jeanne Nice or Melissa and Rick Howard (727-418-2045)	727-351-5176
Christ the King Lutheran Ministries 11220 Oakhurst Rd., Largo, FL 33774	PINELLAS	Pauline Pereira or Pastor Joe Adams	727-460-1156 or 260-410-6996
Clearbay Terrace Apt, 1770 N Betty Lane, Clearwater, FL 33755	PINELLAS	Cathy Caza	727-448-0036
Clearview United Methodist Church, 4515 38th Ave N, St. Petersburg, FL 33713	PINELLAS	Kim Merea	727-430-3815 or 727-522-4673
Crystal Lakes Apartments, 4100 62nd Avenue N., Pinellas Park, FL 33781	PINELLAS	Jennifer Bonilla; Jennifer Preston; Hilda Ortiz Harris	727-250-0343
Daystar Life Center, 226 6th St S., St. Petersburg, FL 33701	PINELLAS	Leanne Scalli or Matthew Korol	727-823-4852
Freedom Village I, 7700 66th St., Pinellas Park, FL 33781	PINELLAS	Donna Miller	727-541-6620 ext 103
Heritage Presbyterian Apartments, 10200 122nd Ave N., Largo, FL 33773	PINELLAS	Kathy Perrin	727-397-4778
High Point Neighborhood Family Center (NFC) Food Pantry 5812 150th Ave, Clearwater, 33760	PINELLAS	Cuvette Holloway, Cencio Minson, or Fred Green	727-533-0730 x110, c)727-207-2176, 727-455-3041
Lutheran Apartments, 550 1st Ave S., St. Petersburg, FL 33701	PINELLAS	Mary Chamblin or Elaine Greaux	727-520-6433

MATTIE WILLIAMS NEIGHBORHOOD FAMILY CENTER, 1003 Dr. Martin Luther King St. N Safety Harbor, FL 34695	PINELLAS	Cassidy Fitzpatrick	727-373-9095 or Center 727-791-8255
Mercy Keepers Food Pantry, 2021 9th Ave S., St. Petersburg, FL 33712	PINELLAS	Mildred Boykins	727-323-5155
MLF Town Center, 540 2nd Ave S., St. Petersburg, 33701	PINELLAS	Bonnie Carver or Sal Vector	727-823-1565
Mt. Olive AME Church, 1202 N. Betty Lane, Clearwater, FL 33755 Mailing: 600 Jones St, Clearwater, FL 33755	PINELLAS	T.C. Johnson	813-846-0545
New Hope Missionary Baptist, 2120 19 St S., St. Petersburg, FL 33712	PINELLAS	Trina Boozy	727-896-5228
Oak Ridge Wesleyan, 11000 110th Ave N., Largo, FL 33778	PINELLAS	Mike Caudill	727-455-2882
CSA Palm Harbor Comm. Activity Ctr, 1500 16 St., Palm Harbor, FL 34683	PINELLAS	Jodie Gilby or Bob Dine	727-771-6000
Palm Lake Village, 1515 CR 1, Dunedin, FL 34698 (Mailing Address	PINELLAS	Larverne Jackson	727-735-9107
Pasadena Community Church, 112 70 St S., St. Petersburg, 33707 Mailing: 227 70th St S, St. Petersburg, FL 33707	PINELLAS	John and Peggy Gay; Esther Robinson	727-397-6140 (church office 727-381-2499)
Praise Cathedral dba Elevated Church, 4371 76 Ave, Pinellas Park, FL 33781	PINELLAS	Chuck Pollina or Pam Beck	727-251-5928 Pam 727-544-3293
RCS: Food Bank, 700 Druid Rd., Clearwater, FL 33756	PINELLAS	Melvin Thomas, Exc. Director or Barbara Heddens	727-443-4031 ext 501

Rainbow Village (@Urban League), 13420 Adams Cir., Largo, FL 33774	PINELLAS	Heather Cameron; Cathy Roof	727-584-7200
Ralph Richards (Clearwater Housing), 211 Prospect Ave., Clearwater, FL 33756	PINELLAS	Samuel A. White	(727) 446-1045, Ext 265
Sacred Heart Church, 7809 46th St. Way, Pinellas Park, FL 33781	PINELLAS	Kathy Martini 4271 96th Ave. N, Pinellas Park 33782	727-798-5230
Saint Giles Food Pantry, 8271 52 St N., Pinellas Park, FL 33781	PINELLAS	Bill Masi	727-345-5215
Saint Vincent de Paul - Clw, 1345 Park St., Clearwater, FL 33755	PINELLAS	Glen Morton or Pete Scalia	Glen 727-657-4909 Pete 727-441-3790
Saint Vincent de Paul - St Pete, 401 15th St. N., St. Petersburg, FL 33705	PINELLAS	Christine Dawson or Sheila Lopez	727-258-0892 or 727-823-2516
Salvation Army - Clearwater 1521 Druid Road E., Clearwater, FL 33756	PINELLAS	Kevin Chinault or Cheryl Lewis or Mitzi Johnson	941-350-6245 or 727-637-5159 or 727-446-4177
Salvation Army St. Pete, 1400 4th St S., St. Petersburg, FL 33701	PINELLAS	Holly Harman or or Suzanne Haupt	Barb 727-550-8080 x 327
Salvation Army-Adult Rehabilitation 5885 66th St. N, St. Petersburg FL 33709	PINELLAS	Jordan Dillon or Joe Pearson	856-449-8907 or kitchen 727-541- 7781
Sanderlin Neighborhood Family Center 2335 22nd Ave. S. St.Petersburg, FL 33712	PINELLAS	Celeste Thomas, Ed. D or Debra Green	727-321-9444 Fax 727-327-7572
Shepherd Center, 304 Pinellas Ave., Tarpon Springs, FL 34689	PINELLAS	Ada Torres-Del Gais	727-939-1400

St. Stefanos Greek Orthodox Church 3600 76th St. N, St. Petersburg, FL 33710	PINELLAS	Maria Albery or Lissa Heenan	330-398-0733 or 904-773-5101
Storehouse of America, 1111 18 Ave S., St. Petersburg, FL 33712	PINELLAS	Leslie Breiger	727-408-4580
Suncoast Haven of Rest Mission, 1763 9th Ave N., St. Petersburg FL 33713	PINELLAS	Tom Bernitt or Russell Herring	727-545-8282 or 727-244-4872
Tarpon Springs Manor, 61000 Polly Dr., Tarpon Springs, FL 34689	PINELLAS	Sassy Lee-Exum; Clarissa Gonzalez	727-934-3496
The Worship Center, 3900 5th Ave.N.,St.Petersburg, FL 33713	PINELLAS	Pastor Bernard Davis	727-547-1400 or 727-742-7261
Trinity House, 5701 16 St S., St. Petersburg, FL 33705	PINELLAS	Nancy Perez or Linda Whintly	727-867-5556
Uno Food Pantry, 302 S Jupiter Ave., Clearwater, FL 33755	PINELLAS	Margarita Negrón	727-614-1470
Viridian Apartments, 518 3rd Ave S., St. Petersburg, FL 33701	PINELLAS	Leanne Scalli	727-823-4852
WE Help - St. Petersburg Free Clinic 863 3rd. Ave. N, FL St Petersburg 33701	PINELLAS	Shaina Bent; Monica Brimm	727-821-1200 ext 117
Wesley UMC, 301 37th Ave N., St. Petersburg, FL 33704	PINELLAS	Rev John Ekers or Louis Navarro	C:727-688-1760 727-896-4797
World Outreach International, 3333 Keystone Rd., Tarpon Springs, FL 34688	PINELLAS	Deborah Morris Valerie Richards	727-934-7333 727-599-3320

Florida Department of Agriculture and Consumer Services
Bureau of Food Distribution

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indicates no change necessary

Program Number:

Reporting Month:

Email Address	Type of Site *Pantry (Households) Soup Kitchen (Meals) Mobile Pantry: Other Type:	Average Number Served Per Month	Distribution Dates & Times	Number of years as a food distribution operation	Check if TEFAP Recipient Agency
adulthomecarellc@gmail.com	Ass Liv Facility	80	Thurs; 4th 10am-12pm	13	X
daryllhill@phhf.com	Pantry	87	Tues; 3rd 9am-12pm	6	X
PHmanager@clearwaterhdc.org or swhite@clearwaterhousingauth.org	Pantry	96	Wed; 2nd 9am-12pm	13	X
bcbp@calvaryirb.org or kline22@tampabay.rr.com	Pantry	300	Mon, Wed, Fri 10am- 12noon	8	x
deechastain@tampabay.rr.com	Pantry	96	Thursday 5pm-7pm	3	X
RubenMayes0@gmail.com	Pantry	400	Wed & Sat 10am-1pm	13	X

mbarr@uchinc.org orsespier@nationalchurchresidences.org	Pantry	144	Tues; 3rd 9am-12pm	5	X
jeanne.nice@yahoo.com or ccofoodpantry@gmail.com or JRickHoward@aol.com	Pantry	303	Wed, Fri 8am-12noon	5	X
Ppereira@ctklc.org or PastorJoe@ctklm.org	Pantry		3rd Sat. of Month	<1	X
ccaaza@voa-fla.org	Pantry	96	Tues; 2nd 10am-12pm	13	X
Meara.kim@gmail.com or admin@clearviewumc.org	Pantry	500	Thurs; 1st,2nd,3rd & 5th 9:30am-11pm	13	X
jbonilla@pinellashousing.com or janpreston50@aol.com or harris.hilda564@gmail.com	Pantry	240	Fri; 2nd 10am-1pm	13	X
leanne.scalli@daystarlife.com or matthew.korol@daystarlife.com	Pantry	800	Mon, Tues, Thurs, Fri 9am-3pm	13	X
donna.miller@goodwill-suncoast.com	Ass Liv Facility	96	Fri; 2nd 10am-11:30am	13	X
KAWP7369@yahoo.com	Pantry	96	Thurs; 2nd 9am-12pm	12	X
cuvettholloway.hpnc@gmail.com cenciominson.hpnc@gmail.com fredgreen.hpnc@gmail.com	Pantry		Fri 10am- 1pm	<1	X
mchamblin@elevationpropertymanagement.com or egreaux@elevationpropertymanagement.com	Shelter	72	Mon; 1st 10am-12pm	1	X

cfitzpatrick@mwnfc.org	Pantry		Thurs: 9 am – 11 am and 5 pm – 6:30 pm USDA/TEFAP distribution 3rd Thurs of every month	<1	X
mercykeepers@hotmail.com	Pantry	780	Tues, Thurs 10am-1:45pm	13	X
leanne.scalli@daystarlife.com or 540TownCentersc@carteretmgmt.com	Pantry	40	Wed; 1st 9am-11am	2	X
ABM453@aol.com	Pantry	50	Mon-Fri 10:00-12:30pm	2	X
BoozyKatrina@gmail.com or sisterjones47@yahoo.com	Pantry	39	Sat; 1st 10am-12pm	11	X
Mikee1942@yahoo.com or FC5V2002@aol.com	Pantry	72	Wed, Sat 2pm-4pm	4	X
Jgilby@csapalmharbor.org or bdine@csapalmharbor.org	Pantry	79	Thurs; Fri 8am-8pm; 8am-4:30pm	12	X
Helene_Carlo@yahoo.com	Pantry	66	Thurs; 3rd 9am-11:30am	11	X
JohnPeggy200@gmail.com or EstherR@pccumc.org	Pantry	144	Thursday 9:30am-11:30am	13	X
chuckpollina@gmail.com or Pam at pam@elevatedchurch.com	Pantry	110	Fri; 2nd & 4th 6pm-6:30pm	12	X
melvin.thomas@rcspinellas.org or barbara.heddens@rcspinellas.org	Pantry	5,000	Mon,Tues,Wed,Fri; 12:30pm-3:30pm; Thurs 12:30pm-6:45pm	29	X

heather.cameron@graydi.org or cathy.roof@graydi.org	Pantry	48	Mon - Fri 9am- 1pm / 2pm - 5pm	3	X
swhite@clearwaterhousingauth.org or PHmanager@clearwaterhdc.org	Pantry	46	Tues; 2nd 9:30am-12pm	15	X
	Pantry	192	Tues and Thurs 9:00 am - 11:00 am	3	X
N/A	Pantry	722	Mon-Thur 9:30am-12:30pm	10	X
glenmorton85@gmail.com	Soup kit	800 meals	7 days 8:30am-10:15am	10	X
chris@svdpsp.org or sheila@svdpsp.org	Soup kit	2,560	Mon-Fri 12pm-2pm	13	X
Kevin.Chinault@uss.salvationarmy.org or Cheryl.a.lewis@uss.salvationarmy.org or Mitzi.johnson@uss.salvationarmy.org	Pantry		M, Tu, Th, Fr 9:30am-11:30 am and 1:00pm -3:30 pm	<1	X
Holly.Harmon@uss.salvationarmy.org and Suzanne.Haupt@uss.salvationarmy.org	Soup kit	7,936	Mon-Fri 11:30am-12:30pm; 4:30pm- 5:30pm	15	X
jaydill13@gmail.com	Soup Kit	1500	Daily 6:30-7am, 11:30-2 pm, 4:30-5 pm	18	x
cthomas@sanderlinfamilycenter.org or dgreen@sanderlinfamilycenter.org	Pantry	150			X
atorres-delgais@tscenter.org	Pantry	389	Mo, Tue, Thurs, Fri 10 am - 2:00 pm	13	X

Maria.Alberty@sbcglobal.net OR scubadreams@yahoo.com	Pantry		3rd Sat. of Month 10am - 12 pm	<1	X
storehouse333@yahoo.com	Pantry	192	2nd Mon, Tues, Wednesday 9:00 am - 12:00 pm	11	X
doc125552010@gmail.com or mission@atlantic.net	Soup kit	1,668	Mon-Sat Mon-Fri 10am-5pm; Sat 10am-3pm	13	X
tarponmanor@verizon.net or gonzalezclarissa05@gmail.com	Pantry	105	3rd Mon 8am-3pm / 3rd Tues 8am-12pm	7	X
TWCEnter3@gmail.com	Pantry		Wed/Thur 10am-12pm and Sun after Services	<1	X
nperez@ccdosp.org	Pantry	20	Thurs; 2nd 10am-12pm	13	X
josgconcepcion@gmail.com	Pantry	34	Tues 4pm-7pm	4	X
leanne.scalli@daystarlife.com	Pantry	84	Tues; 2nd 10am-12pm	13	X
shaina.bent@stpetersburgfreeclinic.org or monica.brimm@stpetersburgfreeclinic.org	Pantry	431	Mon-Thurs; Fri 8:30am-3pm; 8:30am- 12pm	13	X
JohnEkers@yahoo.com or LNavarro828@yahoo.com	Pantry	320	Mon, Wed, Fri 9:00 am - 11:45 am	13	X
deb@worldoutreach.us val@worldoutreach.us	Pantry	211	Tues, Sat 9:30-11:30am	8	X



Month/Year:

Aug '20

Organization Designation** (Faith-based, Secular, Other)	Indicate whether site is a Sub-Distributor or Agency
Secular	LDA
Secular	LDA
Secular	LDA
Secular	LDA
Faith Based	LDA
Faith Based	LDA

Secular	LDA	
Secular	LDA	
Faith Based	LDA	New LDA
Faith Based	LDA	
Faith Based	LDA	
Secular	LDA	
Secular	LDA	Updated Contact/email
Secular	LDA	
Faith Based	LDA	
	LDA	New LDA
Faith Based	LDA	

Secular	LDA
Secular	LDA
Secular	LDA
Faith Based	LDA
Faith Based	LDA
Secular	LDA
Secular	LDA
Secular	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	SDA

Secular	LDA
Secular	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Secular	LDA
Faith Based	LDA

New LDA

copy Suzanne Haupt on all correspondence at Suzanne.Haupt@uss.salvationarmy.org

Faith Based	LDA
Faith Based	LDA
Faith Based	LDA
Secular	LDA
Faith Based	LDA
Secular	LDA
Secular	LDA
Secular	LDA
Secular	LDA
Faith Based	LDA
Faith Based	LDA

New LDA

Updated Contact/email

PICK UP DAY
Wednesday
Monday
Monday
Wednesday
Friday
1-2x/month
Monday
Wednesday
M-W-F
as needed
Monday
3rd Friday
Friday
Friday
last Friday of month
Monday
Wednesday
First Tues- Monthly
Monday

Sr. Apts

Halfway house

also 12:30 to 6:45 Thurs

Food Pantry

Food Pantry

Food Pantry

FP & Shelter

Food Pantry

ADDRESS	DELIVERY DATE
1048 22nd St. S, St. Pete	3rd Tuesday
600 E Klosterman Rd, Tarpon Sp	3rd Thursday
2465 Drew St., Clearwater	2nd Tuesday
3200 34th St. S, St. Pete	1st Wednesday
7200 66th St. N, Pinellas Park	1st Monday
1048 22nd St. S, St. Pete	3rd Tuesday
1255 Cleveland St., Clearwater FL 33755	Every Other Tues
131 6TH Ave. S St. Petersburg	1st Friday
1552 S Myrtle Ave., Clearwater FL	Friday

fjohnson@ultimatemedical.edu