

**GRANT AGREEMENT**  
**BY AND BETWEEN**  
**PINELLAS COMMUNITY FOUNDATION**  
**AND**  
**RHYTHM CHANGES 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 **RHYTHM CHANGES INC.**, whose address is 2807 Wesleyan Dr Palm Harbor, FL 34684 (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: **RHYTHM CHANGES INC.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Steven Turner, Executive Director**

Address: **2807 Wesleyan Dr. Palm Harbor Fl 34684**

Phone Number: **727-643-8773**

Grantee's Data Universal Numbering System (DUNS) number: **085632919**

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: **\$77,457.00** (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 **Seventy-Seven Thousand four Hundred and Fifty-Seven Dollars and 00/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- b) **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 Seventy-Seven Thousand four Hundred and Fifty-Seven Dollars and 00/100 cents (\$77,457.00) 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 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.

c) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-reimbursement basis, with the **GRANTEE** to submit invoices with supporting documentation to justify the reimbursement of expenses. If any amount is paid as an advance payment to **GRANTEE**, the **GRANTEE** must provide sufficient documentation of usage of the funds for allowed purposes under this agreement in order to receive any future payments.

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

**5. Performance Measures.**

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

**6. Data Sharing.**

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

**7. Insurance.**

**GRANTEE** will be required to maintain appropriate insurance to cover the Services funded for this Agreement. Before providing any funds under this Agreement, **AGENCY** will require that **GRANTEE** provide it with proof of insurance covering the Services funded and with policy limits and deductible deemed appropriate by **AGENCY**. Whether **GRANTEE** has acceptable insurance coverage with appropriate limits and deductible is within the sole discretion of the **AGENCY**. Said insurance must remain in full force and effect during the term of this Agreement and may be not changed without written approval of **AGENCY**. Failure to maintain the insurance approved by **AGENCY** or any changes to the approved insurance without approval of **AGENCY** will result in termination of this Agreement.

**8. Monitoring.**

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

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

**9. Special Situations.**

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



**AGENCY** or **GRANTEE**. Incidents shall be reported to the designated **AGENCY** contact below by phone or email only. Incident report information shall not include any identifying information of the participant.

**10. Amendment/Modification.**

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

**11. Closeout**

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

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

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

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

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

**12. Termination.**

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

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

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

d) The **AGENCY** or the United States Department of Treasury may terminate this agreement in accordance with 2 C.F.R. § 200.339 (Termination).

**13. Assignment/Subcontracting.**

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

b) The **GRANTEE** is fully responsible for completion of the Services required by this

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

**14. Indemnification.**

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

**15. Business Practices.**

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

- c) All **GRANTEE** records relating to this Agreement are subject to audit by the federal government or its representatives, or the **AGENCY** and its representatives.

**16. Nondiscrimination.**

a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.

b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.

c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

**17. Independent Contractor.**

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or servants of the **GRANTEE**

**18. Additional Funding.**

Funds from this Agreement may not be used as the matching portion for any federal grant

except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

**19. Governing Law.**

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

**20. Conformity to the Law.**

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

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

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

**22. Agreement Management.**

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

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

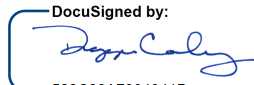
**GRANTEE** designates the following person(s) as the liaison for the **GRANTEE**:

Steven Turner, Executive Director  
Rhythm Changes, Inc.  
2807 Wesleyan Dr  
Palm Harbor, FL 34684  
727-643-8773

**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:  DocuSigned by:  
528C89A7304941D...  
Duggan Cooley  
CEO


Date: 10/6/2020

GRANTEE: Rhythm Changes, Inc.

By:  DocuSigned by:  
E9AF366E669442B...  
Joseph Porter, President  
Joseph\_Porter@hotmail.com

Date: 10/6/2020

GRANTEE: Rhythm Changes, Inc.

By:  DocuSigned by:  
A5A7EAD707444A7...  
Steve Turner, Executive Director  
steve@rhythm-changes.org

Date: 10/6/2020

## **Schedule of Appendices**

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)



# Appendix 1 - CARES Act Guidance and Requirements

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

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

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

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

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

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

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

***Necessary expenditures incurred due to the public health emergency***

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

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

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

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

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

---

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

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

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

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

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

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

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

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

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

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

### ***Nonexclusive examples of eligible expenditures***

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

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

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

***Nonexclusive examples of ineligible expenditures<sup>3</sup>***

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

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

---

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

<sup>4</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

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

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

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

**Eligible Expenditures**

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

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

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

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

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

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

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

---

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***Are expenses associated with contact tracing eligible?***

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***May recipients use Fund payments to provide loans?***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Questions Related to Administration of Fund Payments**

***Do governments have to return unspent funds to Treasury?***

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

***What records must be kept by governments receiving payment?***



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

***May recipients deposit Fund payments into interest bearing accounts?***

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

***May governments retain assets purchased with payments from the Fund?***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OFFICE OF  
INSPECTOR GENERALDEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

**MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS**

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

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

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

**Reporting Requirements and Timelines**

Each prime recipient of Coronavirus Relief Fund payments<sup>1</sup> shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"<sup>2</sup> (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions<sup>3</sup> that is expected to be operational on

---

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

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

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

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

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

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

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

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

Quarterly Reporting

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

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

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

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

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

#### Reporting timeline

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

#### Record Retention Requirements

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

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

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

---

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

3. were incurred<sup>5</sup> during the period that begins on March 1, 2020, and ends on December 30, 2020.

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

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

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

Thank you and we appreciate your assistance.

---

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

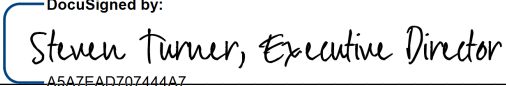
## Appendix 2 - Attestation

### ATTESTATION

I, Steven Turner, Executive Director, am the Title: Executive Director of Name of Organization: Rhythm Changes, and I certify that:

1. I have the authority on behalf of Rhythm Changes (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. Rhythm Changes (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. Rhythm Changes (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: Steven Turner, Executive Director (Printed Name)

Signature:  A5A7EAD707444A7...

Title: Executive Director

Date: 10/6/2020



### **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)**

# Rhythm Changes - Social Emotional Wellness through Music, Art and Connection

---

*Pinellas CARES Nonprofit Partnership Fund*

## ***Rhythm Changes Inc.***

---

Mr Steven E Turner  
2807 Wesleyan Dr  
Palm Harbor, FL 34684

steve@rhythm-changes.org  
M: 727-643-8773

## ***Mr Steven E Turner***

---

2807 Wesleyan Dr  
301 National Orange Ave Oldsmar 34677  
Palm Harbor, FL 34684

steve@rhythm-changes.org  
O: 727-643-8773  
M: 727-643-8773

# 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).

Behavioral Health

### **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?

No

### **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\***

Rhythm Changes - Social Emotional Wellness through Music, Art and Connection

**EIN\***

47-3347884

**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.**

085632919

**Mission Statement\***

Our mission is to bring community and character building initiatives to underserved communities through art and music enrichment programs, drum circles and drum making programs - these initiatives are designed to improve social emotional well being, foster a deeper sense of connection to community, and promote positive behavioral changes for all ages and abilities.

**Total Operating Expenditure\***

What are your total annual operating expenses?

\$259,400.00

**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.**

\$77,457.00

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
- 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).**

For almost 20 years our team has used music, drums, and art as a vehicle to facilitate a deeper sense of connection to community and culture and to empower individuals and groups to realize their own potential and self-worth. We focus our community outreach to schools, youth detention centers, and to those with special needs. We have been fortunate enough to share these experiences through in-person enrichment and character-building initiatives with many thousands of participants over the years. To adapt to new social distancing rules, and continue to serve our clients, we developed a video and live virtual outreach to connect to kids, many who feel isolated and alone. We have consulted with field experts to design and distribute content for special needs students in Pinellas County. Additionally, we created and delivered interactive, meaningful and effective content to individuals, community libraries and summer camps in our most underserved communities in Pinellas County.

### 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.**

Rhythm Changes was formed in 2014, however, our team has focused on providing social-emotional wellness programming through music and art enrichment initiatives since 2005. The new development of online and video content is in response to COVID.

### 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.)

For the past 15 years, we have offered interactive music and drum circle enrichment programs, as well as drum making workshops for schools, special needs groups, youth detention centers, and underserved communities across Pinellas County. Until recently our enrichment programming was an "in-person experience" designed to create closer personal connections, and affect positive social-emotional change through music and art. Once the pandemic shutdowns began in March, all of our in-person programmings ceased. Many students who have come to know, expect, and even depend on our programming throughout the year were left without a creative outlet. With the current social distancing guidelines, we are still unable to connect to those students through in-person programming. The resources from this grant will be used to maintain those connections, and create new ones in order to reassure students, educators, and community members who may feel isolated and alone that they are still a part of a caring community. We want them to know and understand that the important adults in their life are still present, accessible and available to them. Video and virtual mediums may not be quite the same experience as in-person engagement, however, the social-emotional benefits of this type of online interaction are still significant - and necessary. Furthermore, online content of this nature has the unique ability to reach more individuals than could ever be possible with in-person programming. Going forward, having an online component to programming will be necessary for almost all organizations to stay relevant in the future - even after the pandemic. We want to use this time to continue improving and developing quality online wellness content, and to begin laying the groundwork for an effective, community-based network to continue to deliver content to underserved communities across Tampa Bay and beyond.

## *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?

No

### Most Recently Filed IRS Form 990\*

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

990-EZ 2019.pdf

### Board-Approved Budget\*

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

RC Annual Budget 2020.pdf

## *No Audited Financial Statements*

---

### Explanation for Lack of Audit\*

Please briefly explain why your organization does not annually have an independent audit conducted. If you have any documentation, such as financials statements, or a letter from a CPA explaining the lack of an audit, you may upload it here in PDF format.

Rhythm Changes has not received funding from a source that required an audit.

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

---

### Existing Contract

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

n/a

## *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.**

This project is a 3-part initiative designed to increase the social-emotional well-being of young people using virtual platforms. We are partnering with Pinellas County Schools to distribute online content. Music teachers will assist in the delivery of the following online initiatives during class time:



1): Interactive video programming- This video series is designed for PreK - 2nd grade, all abilities. The series focuses on social-emotional well-being, community connections, and concept development. The videos are active participation, and viewers will interact using rhythm, movement, and voice. Participating teachers will show 1 of these videos to multiple classes per week, and use the content as a discussion tool during classes. This will be made available to ALL Pinellas County Schools who want to participate. Videos will be posted as a private link on YouTube for teachers to access. This allows for a county-wide reach.

2): Virtual Performance - We will "visit" schools through digital conferencing platforms and provide live and interactive performances for grades 3-5. We will coordinate schedules with the music teachers to video conference directly into their classrooms. Virtual performances will focus on topics such as inclusion, staying connected, respect for each other, community involvement, and positive behavioral change. We will prioritize Title 1 schools.

3): Drum Making -The entire 5th grade class of Campbell Park Elementary (33705) will have the opportunity to create, customize, and keep an authentic drum. The program is designed to build self-confidence, teach creative and collaborative problem solving, and lead students to a better understanding of teamwork and respect for others. This initiative will be coordinated with the school administration. Video and live video conferencing instruction will be made available. Once the project is completed, students will participate in a virtual drum circle together - and use their new drums!

**Comment:** *Revisions made to application administratively (as provided by the applicant)*

*Original Response: This project is a 3-part initiative designed to increase the social-emotional well being of young people across Pinellas County(PC). We are partnering with PC Schools to distribute online content. Music teachers will deliver the following online initiatives during class time:1):Interactive video programming-This video series is designed for PreK-2nd grade, all abilities. The series focuses on social-emotional well being, community connections, and concept development. The videos are active participation, and viewers will interact using rhythm, movement, and voice. Participating teachers will show 1 of these videos to their studs. per week, and use the content as a discussion tool during classes. This will be made available to ALL PC Schools participants. 2):Virtual Performance-We will "visit" schools through digital conferencing platforms and provide live and interactive performances for grades 3-5. We will coordinate schedules with the music teachers to video conference directly into their classrooms. Virtual performances will focus on topics such as inclusion, staying connected, respect for each other, community involvement, and positive behavioral change.3): Drum Making -The entire 5th grade class of Campbell Park Elem.(33705) will have the opportunity to create, customize, and keep an authentic drum. The program is designed to build self-confidence, teach creative and collaborative problem solving, and lead students to a better understanding of teamwork and respect for others. This initiative will be coordinated with the school admin. Video and live video conferencing instruction will be made available. Once the project is completed, students will participate in a virtual drum circle together- and use their new drums! Videos will be posted as a private link on YouTube for teachers to access. This allows for a county-wide reach. We will prioritize Title 1 schools.*

## **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?

Rhythm Changes has cultivated professional relationships in Pinellas County for many years with schools, community centers and organizations serving our youth. Our relationship with Pinellas County Schools has

risen to the county level, so we are now able to market and distribute content countywide - with a focus on title-one schools in extremely vulnerable communities.

Backed by the school system's county administration and their commitment to promoting and encouraging teachers to participate in this program all elementary music teachers will be directly made aware of this opportunity,

Pending a positive outcome for this grant, Campbell Park Elementary (33705) is committed to participating in the drum making initiative. We will provide "at home drum making kits" for students who are currently attending online. Our intention is to ensure every 5th grader has equal access to participate in the drum-making program and feels included in this project. Additionally, we have long-standing relationships with private schools, charter schools, & homeschool communities all across Pinellas County, as well as a substantial and dedicated following on our social media platforms.

Children are truly hungry for human connection, and some semblance of normalcy, teachers want to give them that - this is an opportunity for both. Once the word spreads of this essential and fun program, interest, and participation in this project will grow exponentially.

### Hurricane Preparedness\*

If a hurricane-related emergency were to strike Pinellas County this year and cause an interruption in your organization's normal programming, how would you return to offering the programming, and continue to spend awarded funds from this grant?

**There is an expectation that your programming will be able to continue in the event of a hurricane-related emergency.**

*If your organization has a COOP (Continuity of Operations Plan), you may upload it here instead of providing a text answer. You may redact sensitive information from your organization's COOP.*

As long as we can still reach students through the internet, we can deliver most, if not all of our programming online. If schools are closed, music teachers can still email video links to students. The drum making sessions may need to be paused if school buildings are closed due to a hurricane, however any at-home learning students can continue to make their drum, and can use the online video tutorial links we will include with the program. Our team will pivot and adjust to any obstacles and challenges due to mother nature!

### Evidence of Insurance Coverage\*

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

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

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

CERTIFICATE OF INSURANCE (COI).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.

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

RC PCF CARES Budget NarrativeFINAL.docx

## Capital Requests

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

Please upload in PDF format.

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

- Grassroots organizations with small annual operating budgets (under \$50,000)

- Churches and other faith-based organizations
- Neighborhood associations
- Social organizations/collaboratives
- Resident councils in low-income house communities
- Neighborhood family centers
- Senior centers

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

### Are you going to use LPOs in this programming?\*

No

## Behavioral Health

---

This grant will require weekly reporting on the following measures:

- Number of individuals receiving **COVID-19-related behavioral health services** by in person, telehealth, or telephone by zip code of participant or service delivery point (participant zip code is preferred)

This grant will require monthly reporting on the following measures:

- **Percentage of target met** of the projected number of people receiving **COVID-19-related behavioral health services** by in person, telehealth, or telephone.
- **Monthly Progress Rate** as defined by your measurement and methodology specified below

### Affirmation of Reporting\*

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

Yes

### Measurement - Behavioral Health\*

The Pinellas CARES Nonprofit Partnership Fund understands that behavioral health involves several dimensions of clinical need and organizational infrastructure.

For the purpose of this grant, applicants are asked to select **ONE** robust measure of progress that can be validly measured on a monthly basis. Please describe the instrument that you are going to use and how the results are interpreted to indicate progress.

This initiative has a 3 pronged approach as previously described. The second category: "Virtual Performance" instruction where Steve Turner visits schools and virtually instructs is the most feasible to access and measure to meet the requirement for ONE outcome measure. The 400 students instructed per month represent 20 classes. The class is the unit of analysis and teachers on a monthly basis will be completing "The Music Teacher Observation and Rating Scale" to measure the classes' responses to this virtual drum music instruction. The scale measures 4 dimensions of class response: (1) engagement in learning activities, (2) student inter-interaction, (3) attention /comprehension, and (4) class mood/behavior(having fun). These are rated on a 5 point Likert scale from 1=poor to 5=excellent with a maximum possible rating of 100 for the class.

**Comment:** *Measurement Updates were provided by the applicant after application submission. Dr. B also approved new responses and now updates are being entered administratively. Please see original response below.*

*Original Response: "The Music Teachers Observation and Rating Scale" is designed for this virtual format. Teachers know the students best, and they are in the best position to observe, assess, and report on student's reactions and behavioral gains observed from participation in the project. Teachers will complete this survey monthly for approximately 5,000 students total county-wide. The survey will be comprised of the following 4 dimensions rated on a 5 point Likert-Type scale with 1=Poor/ Not observed to 5=Excellent/Consistently Observed, with a maximum score of 100 pts:*

*1 - Engagement - How engaged and involved are the students during the program? Are they actively participating?*

*2 - Connection - Are students interacting with other students or teachers during programming?*

*3 - Attention/Comprehension - Are the students grasping the concepts and ideas being presented as they are being presented?.*

*4 - Mood/Behavior - Are the students in better moods and seem happier during the program?*

## Methodology\*

Please state how you will define and document a **monthly** Progress Rate for all clients in the program based on the selected behavior change measure(s) specified above.

**Monthly Projected Progress Rate (%):** Using the definition of progress described above, project the percentage of progress achieved on a monthly basis.

### Methodology

Progress will be defined as at least 75% of the teachers will rate their classes at least 80 points out of a possible 100 points for each month and over the total project period as well.

**Comment:** *Methodology Updates were provided by the applicant after application submission. Dr. B also approved new responses and now updates are being entered administratively into the application. Please see original response below:*

*Original Response:*

*Methodology*

*"Progress " will be defined as 75% of teachers reporting a rating score of at least 80 points out of a possible 100 points on a monthly basis indicating positive engagement and*

*benefits for the students in their music classes involved in the enrichment programming and initiatives.*

### Number of Clients Served During Grant Period - Behavioral Health\*

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

1200

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*

*Original Response: 15000*

### Estimated Percentage of Progress - Grant Period\*

Please estimate % of progress on the proposed measure during the grant period.

75%

### September Projections - Number Served - Behavioral Health\*

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

0

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*

*Original Response: 1000*

### September Projections - Progress Rate - Behavioral Health\*

Please project an estimated progress rate for your clients for **September 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

75

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*

*Original Response: 70*



### October Projections - Number Served - Behavioral Health\*

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

400

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*

*Original Response: 3500*

### October Projections - Progress Rate - Behavioral Health\*

Please project an estimated progress rate for your clients based **for October 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

75

### November Projections - Number Served - Behavioral Health\*

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

400

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*

*Original Response: 5000*

### November Projections - Progress Rate - Behavioral Health\*

Please project an estimated progress rate for your clients based **for November 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

75

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*

*Original Response: 80*

### December Projections - Number Served - Behavioral Health\*

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

400

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*



*Original Response: 5500*

### December Projections - Progress Rate - Behavioral Health\*

Please project an estimated progress rate for your clients based for **December 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

75

*Comment: Revisions made to application administratively and current answer is up to date. Please see below for original answer provided prior to revisions and edits:*

*Original Response: 80*

## *Funder Involvement*

---

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

Allegany Franciscan Ministries  
Pinellas Community Foundation

### Other Funding Sources

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

N/A

### Corrective Action\*

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

No

## *Confirmation*

---

### Signature and Affirmation\*

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

Steven Turner

Rhythm Changes Inc.

application.

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

Steven E Turner

## File Attachment Summary

---

### *Applicant File Uploads*

- 990-EZ 2019.pdf
- RC Annual Budget 2020.pdf
- CERTIFICATE OF INSURANCE (COI).Pdf
- CARES-Partnership-Fund-Budget-Summary-Grant FINAL. pdf.pdf
- RC PCF CARES Budget NarrativeFINAL.docx

Harbor Bookkeeping & Tax Preparation, Inc.  
2807 Wesleyan Drive  
Palm Harbor, FL 34684  
Phone: 727-410-6777  
Fax: 727-786-2861  
doris.dimon@gmail.com

July 15, 2020

Rhythm Changes  
2807 Wesleyan Drive  
Palm Harbor, FL 34684

Dear Sir,

I have prepared the 2019 Form 990EZ for Rhythm Changes based on the information you provided. The return has been successfully e-filed and a copy is enclosed for Rhythm Changes's records.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about Rhythm Changes's tax situation during the year, please do not hesitate to call me at 727-410-6777. I appreciate this opportunity to serve you.

Sincerely,

Doris E Dimon, EA  
Harbor Bookkeeping & Tax Preparation, Inc.

**Privacy Notice**

As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

**Federal  
Tax Return**

Rhythm Changes

**2019**

Harbor Bookkeeping & Tax Preparation, Inc.  
2807 Wesleyan Drive  
Palm Harbor, FL 34684  
Phone: 727-410-6777  
Fax: 727-786-2861  
doris.dimon@gmail.com

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-0047

## 2019

**Open to Public Inspection**

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

- ▶ Do not enter social security numbers on this form, as it may be made public.
- ▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

|  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |
|--|---|---|--|---|--|---------------------|--|--------------|----------------|-------------|----------|----------------------|---|
| <b>A For the 2019 calendar year, or tax year beginning</b> _____, <b>and ending</b> _____  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C Name of organization</b><br/>Rhythm Changes</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) Room/suite</td> </tr> <tr> <td colspan="2">2807 Wesleyan Drive</td> </tr> <tr> <td>City or town</td> <td>State ZIP code</td> </tr> <tr> <td>Palm Harbor</td> <td>FL 34684</td> </tr> <tr> <td>Foreign country name</td> <td>Foreign province/state/county Foreign postal code</td> </tr> </table> | <b>C Name of organization</b><br>Rhythm Changes |  | Number and street (or P.O. box if mail is not delivered to street address) Room/suite |  | 2807 Wesleyan Drive |  | City or town | State ZIP code | Palm Harbor | FL 34684 | Foreign country name | Foreign province/state/county Foreign postal code |
| <b>C Name of organization</b><br>Rhythm Changes  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |
| Number and street (or P.O. box if mail is not delivered to street address) Room/suite  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |
| 2807 Wesleyan Drive  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |
| City or town   | State ZIP code  |   |  |   |  |                     |  |              |                |             |          |                      |   |
| Palm Harbor  | FL 34684  |   |  |   |  |                     |  |              |                |             |          |                      |   |
| Foreign country name   | Foreign province/state/county Foreign postal code   |   |  |   |  |                     |  |              |                |             |          |                      |   |
| <b>D Employer identification number</b><br>47-3347884  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |
| <b>E Telephone number</b><br>727-410-6777  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |
| <b>F Group Exemption Number</b> ▶  |   |   |  |   |  |                     |  |              |                |             |          |                      |   |

|  |   |
|--|---|
| <b>G Accounting Method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____  | <b>H Check</b> <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF). |
| <b>I Website:</b> ▶ <a href="http://www.rhythm-changes.org">www.rhythm-changes.org</a>   |   |
| <b>J Tax-exempt status</b> (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 |   |
| <b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____                          |   |

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ 15,719

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I . . . . .

|                   |  |  |           |        |
|-------------------|--|--|-----------|--------|
| <b>Revenue</b>    | <b>1</b>   | Contributions, gifts, grants, and similar amounts received . . . . .   | <b>1</b>  | 15,719 |
|                   | <b>2</b>   | Program service revenue including government fees and contracts . . . . .  | <b>2</b>  |        |
|                   | <b>3</b>   | Membership dues and assessments . . . . .  | <b>3</b>  |        |
|                   | <b>4</b>   | Investment income . . . . .  | <b>4</b>  |        |
|                   | <b>5a</b>  | Gross amount from sale of assets other than inventory . . . . .  | <b>5a</b> |        |
|                   | <b>5b</b>  | Less: cost or other basis and sales expenses . . . . .   | <b>5b</b> |        |
|                   | <b>5c</b>  | Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) . . . . .  | <b>5c</b> | 0      |
|                   | <b>6</b>   | Gaming and fundraising events:   |           |        |
|                   | <b>a</b>   | Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .  | <b>6a</b> |        |
| <b>b</b>          | Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . . | <b>6b</b>  |           |        |
| <b>c</b>          | Less: direct expenses from gaming and fundraising events . . . . .   | <b>6c</b>  |           |        |
| <b>d</b>          | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .   | <b>6d</b>  | 0         |        |
| <b>7a</b>         | Gross sales of inventory, less returns and allowances . . . . .  | <b>7a</b>  |           |        |
| <b>b</b>          | Less: cost of goods sold . . . . .   | <b>7b</b>  |           |        |
| <b>c</b>          | Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) . . . . .   | <b>7c</b>  | 0         |        |
| <b>8</b>          | Other revenue (describe in Schedule O) . . . . .   | <b>8</b>   |           |        |
| <b>9</b>          | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶  | <b>9</b>   | 15,719    |        |
| <b>Expenses</b>   | <b>10</b>  | Grants and similar amounts paid (list in Schedule O) . . . . .   | <b>10</b> |        |
|                   | <b>11</b>  | Benefits paid to or for members . . . . .  | <b>11</b> |        |
|                   | <b>12</b>  | Salaries, other compensation, and employee benefits . . . . .  | <b>12</b> |        |
|                   | <b>13</b>  | Professional fees and other payments to independent contractors . . . . .  | <b>13</b> |        |
|                   | <b>14</b>  | Occupancy, rent, utilities, and maintenance . . . . .  | <b>14</b> |        |
|                   | <b>15</b>  | Printing, publications, postage, and shipping . . . . .  | <b>15</b> |        |
|                   | <b>16</b>  | Other expenses (describe in Schedule O) . . . . .  | <b>16</b> | 5,786  |
| <b>17</b>         | <b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶   | <b>17</b>  | 5,786     |        |
| <b>Net Assets</b> | <b>18</b>  | Excess or (deficit) for the year (subtract line 17 from line 9) . . . . .  | <b>18</b> | 9,933  |
|                   | <b>19</b>  | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . . | <b>19</b> | 3,325  |
|                   | <b>20</b>  | Other changes in net assets or fund balances (explain in Schedule O) . . . . .   | <b>20</b> | -1,106 |
|                   | <b>21</b>  | <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . . ▶   | <b>21</b> | 12,152 |

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II [X]

Table with 4 columns: Line number, Description, (A) Beginning of year, (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III [ ]

What is the organization's primary exempt purpose? To Provide drumming and social skills to underprivileged

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

Table with 3 columns: Line number, Description, Expenses. Rows include 28 We have provided more drumming and educational facilities this year at nursing homes, youth detention centers, TBI units, and handicapped residences...; 29; 30; 31 Other program services (describe in Schedule O); 32 Total program service expenses.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV [ ]

Table with 5 columns: (a) Name and title, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1: Steven Turner, Member, HrWK 20.00.

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V.

|      |  | Yes | No |
|------|--|-----|----|
| 33   | Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O. . . . .   |     | X  |
| 34   | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions . . . . .  |     | X  |
| 35 a | Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .   |     | X  |
| b    | If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O. . . . .   |     |    |
| 35 b | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .   |     | X  |
| 36   | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .  |     | X  |
| 37 a | Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b>   |     |    |
| b    | Did the organization file <b>Form 1120-POL</b> for this year? . . . . .  |     | X  |
| 38 a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .  |     | X  |
| b    | If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b>  |     |    |
| 39   | Section 501(c)(7) organizations. Enter:  |     |    |
| a    | Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b>  |     |    |
| b    | Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b>   |     |    |
| 40 a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____   |     |    |
| b    | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .  |     | X  |
| 40 b |  |     |    |
| c    | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____   |     |    |
| d    | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____   |     |    |
| e    | All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .  |     |    |
| 40 e |  |     |    |
| 41   | List the states with which a copy of this return is filed. ▶ _____   |     |    |
| 42 a | The organization's books are in care of ▶ <u>Harbor Bookkeeping &amp; Tax Preparation, Inc.</u> Telephone no. ▶ <u>727-410-6777</u><br>Located at ▶ <u>2807 Wesleyan Drive</u> City <u>Palm Harbor</u> ST <u>FL</u> ZIP + 4 ▶ <u>34684</u>   |     |    |
| b    | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____<br>See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | Yes | No |
| 42 b |  |     | X  |
| c    | At any time during the calendar year, did the organization maintain an office outside the United States? . . . . . If "Yes," enter the name of the foreign country ▶ _____   |     | X  |
| 42 c |  |     |    |
| 43   | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>  |     |    |
| 44 a | Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .   |     | X  |
| 44 a |  |     |    |
| b    | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .  |     | X  |
| 44 b |  |     |    |
| c    | Did the organization receive any payments for indoor tanning services during the year? . . . . .   |     | X  |
| 44 c |  |     |    |
| d    | If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .  |     |    |
| 44 d |  |     |    |
| 45 a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .  |     | X  |
| 45 a |  |     |    |
| b    | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions. . . . .   |     |    |
| 45 b |  |     |    |



46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . . 46 Yes No X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. . . . . 47 Yes No X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. . . . . 48 Yes No X

49 a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 49a Yes No

b If "Yes," was the related organization a section 527 organization? . . . . . 49b Yes No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. All entries are 'None'.

f Total number of other employees paid over \$100,000 . . . . .

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All entries are 'None'.

d Total number of other independent contractors each receiving over \$100,000 . . . . .

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A. . . . . X Yes No

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

Sign Here Signature of officer Date Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN Firm's name Firm's EIN Firm's address Phone no.

May the IRS discuss this return with the preparer shown above? See instructions . . . . . Yes No

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

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

Department of the Treasury  
Internal Revenue Service

|   |   |
|---|---|
| <b>Name of the organization</b><br>Rhythm Changes | <b>Employer identification number</b><br>47-3347884 |
|---|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    | 0   | 0   |

**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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .  |          |          |          |          |          | 0         |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |          |          |          |          |          | 0         |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |          |          |          |          |          | 0         |
| <b>4 Total.</b> Add lines 1 through 3 . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4   |          |          |          |          |          | 0         |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019  | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| <b>7</b> Amounts from line 4 . . . . .  | 0        | 0        | 0        | 0        | 0         | 0         |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .  |          |          |          |          |           | 0         |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .   |          |          |          |          |           | 0         |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .   |          |          |          |          |           | 0         |
| <b>11 Total support.</b> Add lines 7 through 10 . . . . .   |          |          |          |          |           | 0         |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .   |          |          |          |          | <b>12</b> |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/> |          |          |          |          |           |           |

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

|   |           |       |
|---|-----------|-------|
| <b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .  | <b>14</b> | 0.00% |
| <b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .  | <b>15</b> | 0.00% |
| <b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>   |           |       |
| <b>b 33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>  |           |       |
| <b>17a 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>    |           |       |
| <b>b 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/> |           |       |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>   |           |       |

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)   | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   |          |          | 11,636   | 7,733    | 5,000    | 24,369    |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . . |          |          |          |          |          | 0         |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          | 0         |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          | 0         |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |          |          |          |          |          | 0         |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .   | 0        | 0        | 11,636   | 7,733    | 5,000    | 24,369    |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .  |          |          |          |          |          | 0         |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .           |          |          |          |          |          | 0         |
| <b>c</b> Add lines 7a and 7b . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .   |          |          |          |          |          | 24,369    |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . . .   | 0        | 0        | 11,636   | 7,733    | 5,000    | 24,369    |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . . |          |          |          |          |          | 0         |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                           |          |          |          |          |          | 0         |
| <b>c</b> Add lines 10a and 10b . . . . .   | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .      |          |          |          |          |          | 0         |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                                  |          |          |          |          |          | 0         |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .   | 0        | 0        | 11,636   | 7,733    | 5,000    | 24,369    |

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

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

|   |           |         |
|---|-----------|---------|
| <b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . . | <b>15</b> | 100.00% |
| <b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .                       | <b>16</b> | 100.00% |

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

|   |           |       |
|---|-----------|-------|
| <b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)) . . . . . | <b>17</b> | 0.00% |
| <b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .                         | <b>18</b> | 0.00% |

**19a 33 1/3% support tests—2019.** 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—2018.** 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? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.  |     |    |
| 2   | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).   |     |    |
| 3a  | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.   |     |    |
| b   | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.   |     |    |
| c   | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.  |     |    |
| 4a  | Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.  |     |    |
| b   | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.  |     |    |
| 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)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.   |     |    |
| 5a  | Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). |     |    |
| b   | <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?  |     |    |
| c   | <b>Substitutions only.</b> 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? If "Yes," provide detail in <b>Part VI</b> .   |     |    |
| 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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).   |     |    |
| 8   | Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).   |     |    |
| 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))? If "Yes," provide detail in <b>Part VI</b> .  |     |    |
| b   | Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .   |     |    |
| 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? If "Yes," provide detail in <b>Part VI</b> .  |     |    |
| 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)? If "Yes," answer 10b below.  |     |    |
| b   | Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)  |     |    |

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

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

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

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

| <b>Section A - Adjusted Net Income</b>  |  | (A) Prior Year | (B) Current Year<br>(optional) |
|---|--|----------------|--------------------------------|
| 1   | Net short-term capital gain  |                |                                |
| 2   | Recoveries of prior-year distributions   |                |                                |
| 3   | Other gross income (see instructions)  |                |                                |
| 4   | Add lines 1 through 3.   | 0              | 0                              |
| 5   | Depreciation and depletion   |                |                                |
| 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) |                |                                |
| 7   | Other expenses (see instructions)  |                |                                |
| 8   | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).   | 0              | 0                              |
| <b>Section B - Minimum Asset Amount</b>   |  | (A) Prior Year | (B) Current Year<br>(optional) |
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |  |                |                                |
| a   | Average monthly value of securities  | 1a             |                                |
| b   | Average monthly cash balances  | 1b             |                                |
| c   | Fair market value of other non-exempt-use assets   | 1c             |                                |
| d   | <b>Total</b> (add lines 1a, 1b, and 1c)  | 1d             | 0                              |
| e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |  |                |                                |
| 2   | Acquisition indebtedness applicable to non-exempt-use assets   | 2              |                                |
| 3   | Subtract line 2 from line 1d.  | 3              | 0                              |
| 4   | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).  | 4              | 0                              |
| 5   | Net value of non-exempt-use assets (subtract line 4 from line 3)   | 5              | 0                              |
| 6   | Multiply line 5 by .035.   | 6              | 0                              |
| 7   | Recoveries of prior-year distributions   | 7              | 0                              |
| 8   | <b>Minimum Asset Amount</b> (add line 7 to line 6)   | 8              | 0                              |
| <b>Section C - Distributable Amount</b>   |  |                | Current Year                   |
| 1   | Adjusted net income for prior year (from Section A, line 8, Column A)  | 1              | 0                              |
| 2   | Enter 85% of line 1  | 2              | 0                              |
| 3   | Minimum asset amount for prior year (from Section B, line 8, Column A)   | 3              | 0                              |
| 4   | Enter greater of line 2 or line 3.   | 4              | 0                              |
| 5   | Income tax imposed in prior year   | 5              |                                |
| 6   | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).  | 6              | 0                              |
| 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 <b>Total annual distributions.</b> Add lines 1 through 6.  | 0            |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2019 from Section C, line 6   | 0            |
| 10 Line 8 amount divided by line 9 amount  | 0.000        |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2019 | (iii)<br>Distributable<br>Amount for 2019 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2019 from Section C, line 6  |                             |  | 0   |
| 2 Underdistributions, if any, for years prior to 2019 (reasonable cause required—explain in Part VI). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2019   |                             |  |   |
| a From 2014. . . . . 0  |                             |  |   |
| b From 2015 . . . . . 0   |                             |  |   |
| c From 2016 . . . . . 0   |                             |  |   |
| d From 2017 . . . . . 0   |                             |  |   |
| e From 2018 . . . . . 0   |                             |  |   |
| f <b>Total</b> of lines 3a through e  | 0                           |  |   |
| g Applied to underdistributions of prior years  |                             | 0                                      |   |
| h Applied to 2019 distributable amount  |                             |  | 0   |
| i Carryover from 2014 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f.   | 0                           |  |   |
| 4 Distributions for 2019 from Section D, line 7: \$ 0   |                             |  |   |
| a Applied to underdistributions of prior years  |                             | 0                                      |   |
| b Applied to 2019 distributable amount  |                             |  | 0   |
| c Remainder. Subtract lines 4a and 4b from 4.   | 0                           |  |   |
| 5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |                             | 0                                      |   |
| 6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |                             |  | 0   |
| 7 <b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.   | 0                           |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a Excess from 2015 . . . . . 0  |                             |  |   |
| b Excess from 2016 . . . . . 0  |                             |  |   |
| c Excess from 2017 . . . . . 0  |                             |  |   |
| d Excess from 2018 . . . . . 0  |                             |  |   |
| e Excess from 2019 . . . . . 0  |                             |  |   |



**Part VI**

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

Area with horizontal dashed lines for supplemental information.

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

OMB No. 1545-0047

**2019**

Name of the organization

Employer identification number

Rhythm Changes

47-3347884

**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, 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<br>Rhythm Changes | Employer identification number<br>47-3347884 |
|--|--|

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution  |
|------------|--|----------------------------|--|
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| -----      | -----<br>-----<br>Foreign State or Province: -----<br>Foreign Country: ----- | \$ -----                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

|  |  |
|--|--|
| Name of organization<br>Rhythm Changes | Employer identification number<br>47-3347884 |
|--|--|

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

|  |  |
|--|--|
| Name of organization<br>Rhythm Changes | Employer identification number<br>47-3347884 |
|--|--|

**Part III** *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_ 0  
 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 |
|--|-------------------------|---|-------------------------------------|
| -----  | -----<br>-----<br>----- | -----<br>-----<br>-----                         | -----<br>-----<br>-----             |
| <b>(e) Transfer of gift</b>  |                         |   |                                     |
| <b>Transferee's name, address, and ZIP + 4</b>                     |                         | <b>Relationship of transferor to transferee</b> |                                     |
| -----<br>-----<br>-----<br>For. Prov.                      Country |                         | -----<br>-----<br>-----                         |                                     |
| (a) No. from Part I  | (b) Purpose of gift     | (c) Use of gift                                 | (d) Description of how gift is held |
| -----  | -----<br>-----<br>----- | -----<br>-----<br>-----                         | -----<br>-----<br>-----             |
| <b>(e) Transfer of gift</b>  |                         |   |                                     |
| <b>Transferee's name, address, and ZIP + 4</b>                     |                         | <b>Relationship of transferor to transferee</b> |                                     |
| -----<br>-----<br>-----<br>For. Prov.                      Country |                         | -----<br>-----<br>-----                         |                                     |
| (a) No. from Part I  | (b) Purpose of gift     | (c) Use of gift                                 | (d) Description of how gift is held |
| -----  | -----<br>-----<br>----- | -----<br>-----<br>-----                         | -----<br>-----<br>-----             |
| <b>(e) Transfer of gift</b>  |                         |   |                                     |
| <b>Transferee's name, address, and ZIP + 4</b>                     |                         | <b>Relationship of transferor to transferee</b> |                                     |
| -----<br>-----<br>-----<br>For. Prov.                      Country |                         | -----<br>-----<br>-----                         |                                     |
| (a) No. from Part I  | (b) Purpose of gift     | (c) Use of gift                                 | (d) Description of how gift is held |
| -----  | -----<br>-----<br>----- | -----<br>-----<br>-----                         | -----<br>-----<br>-----             |
| <b>(e) Transfer of gift</b>  |                         |   |                                     |
| <b>Transferee's name, address, and ZIP + 4</b>                     |                         | <b>Relationship of transferor to transferee</b> |                                     |
| -----<br>-----<br>-----<br>For. Prov.                      Country |                         | -----<br>-----<br>-----                         |                                     |

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

Rhythm Changes

Employer identification number

47-3347884

Form 990-EZ, Part I, Line 16, Other Expenses: Travel: 843

Form 990-EZ, Part I, Line 16, Other Expenses: Conferences, conventions, and meetings: 351

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 340

Form 990-EZ, Part I, Line 16, Other Expenses: Accounting: 680

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising: 100

Form 990-EZ, Part I, Line 16, Other Expenses: Auto Expenses: 1,099

Form 990-EZ, Part I, Line 16, Other Expenses: Bank Service Charges: 60

Form 990-EZ, Part I, Line 16, Other Expenses: Business Registrations: 446

Form 990-EZ, Part I, Line 16, Other Expenses: Credit Card Fees Merchant Fees: 76

Form 990-EZ, Part I, Line 16, Other Expenses: Grant Writing Fees: 400

Form 990-EZ, Part I, Line 16, Other Expenses: Website: 271

Form 990-EZ, Part I, Line 16, Other Expenses: Outside Contractors: 1,120

Form 990-EZ, Part I, Line 20, Net Assets: Screen projector: -339

Form 990-EZ, Part I, Line 20, Net Assets: Trailer to haul drums: -610

Form 990-EZ, Part I, Line 20, Net Assets: Drums: -157

Form 990-EZ, Part II, Line 24, Other Assets: Screen and projector: Beginning of year: 439, End

of year: 439

Form 990-EZ, Part II, Line 24, Other Assets: Small Trailer to haul drums: Beginning of year:

1,610, End of year: 1,600



**(Sch O (990/990EZ)) - Supplemental Information**

|   | Form        | Part | Section | Line | Explanation |
|---|-------------|------|---------|------|-------------|
| 1 | Form 990-EZ |      |         |      |             |



**Rhythm-Changes, Inc**  
**Annual Operating Budget**  
1/1/2020 to 12/31/2020

| Budget Category                       | Monthly            | Annually            |
|---------------------------------------|--------------------|---------------------|
| Personnel Full Time                   | \$8,000.00         | \$96,000.00         |
| Personnel Part Time                   | \$5,100.00         | \$61,200.00         |
| Music and Computer Equipment          | \$1,500.00         | \$18,000.00         |
| Office and Program Supplies           | \$2,000.00         | \$24,000.00         |
| Office and Storage Space              | \$2,000.00         | \$24,000.00         |
| Local Travel                          | \$500.00           | \$6,000.00          |
| Training                              | \$100.00           | \$1,200.00          |
| Design, Printing, Marketing & Postage | \$417.00           | \$5,000.00          |
| Purchased Services                    | \$2,000.00         | \$24,000.00         |
| <b>TOTAL</b>                          | <b>\$21,617.00</b> | <b>\$259,400.00</b> |



THE HARTFORD  
BUSINESS SERVICE CENTER  
3600 WISEMAN BLVD  
SAN ANTONIO TX 78251

September 18, 2020

PINELLAS COMMUNITY FOUNDATION  
17755 US HIGHWAY 19 N STE 150  
CLEARWATER FL 33764-6588

**Account Information:**

|                                |                        |
|--------------------------------|------------------------|
| <b>Policy Holder Details :</b> | GIVING TREE MUSIC, INC |
|--------------------------------|------------------------|



**Contact Us**

Business Service Center

**Business Hours:** Monday - Friday  
(7AM - 7PM Central Standard Time)

**Phone:** (866) 467-8730

**Fax:** (888) 443-6112

**Email:** [agency.services@thehartford.com](mailto:agency.services@thehartford.com)

**Website:** <https://business.thehartford.com>

Enclosed please find a Certificate Of Insurance for the above referenced Policyholder. Please contact us if you have any questions or concerns.

Sincerely,

Your Hartford Service Team



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
09/18/2020

**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 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).**

|   |  |       |
|---|--|-------|
| <b>PRODUCER</b><br>HUB INTERNATIONAL NW LLC/PHS<br>52811144<br>The Hartford Business Service Center<br>3600 Wiseman Blvd<br>San Antonio, TX 78251 | <b>CONTACT NAME:</b><br>PHONE (866) 467-8730 FAX (888) 443-6112<br>(A/C, No, Ext): |       |
|   | <b>E-MAIL ADDRESS:</b>   |       |
| <b>INSURER(S) AFFORDING COVERAGE</b>  |  |       |
| <b>INSURER A :</b> Hartford Casualty Insurance Company  |  | 29424 |
| <b>INSURER B :</b>  |  |       |
| <b>INSURER C :</b>  |  |       |
| <b>INSURER D :</b>  |  |       |
| <b>INSURER E :</b>  |  |       |
| <b>INSURER F :</b>  |  |       |

**INSURED**  
 RHYTHM-CHANGES, INC  
 2807 WESLEYAN DR  
 PALM HARBOR FL 34684-4730

**COVERAGES**

**CERTIFICATE NUMBER:**

**REVISION NUMBER:**

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

| INSR LTR   | TYPE OF INSURANCE   | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/Y YYY) | LIMITS                              |             |
|--|---|-----------|----------|---------------|-------------------------|--------------------------|-------------------------------------|-------------|
| A  | COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><input checked="" type="checkbox"/> General Liability | X         |          | 52 SBM FO3784 | 01/28/2020              | 01/28/2021               | EACH OCCURRENCE                     | \$1,000,000 |
|  | DAMAGE TO RENTED PREMISES (Ea occurrence)   |           |          |               |                         |                          | \$300,000                           |             |
|  | MED EXP (Any one person)  |           |          |               |                         |                          | \$10,000                            |             |
|  | PERSONAL & ADV INJURY   |           |          |               |                         |                          | \$1,000,000                         |             |
| GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC<br>OTHER:  |   |           |          |               |                         |                          | GENERAL AGGREGATE                   | \$2,000,000 |
|  |   |           |          |               |                         |                          | PRODUCTS - COMP/OP AGG              | \$2,000,000 |
| <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> ALL OWNED AUTOS<br><input type="checkbox"/> HIRED AUTOS<br><input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> NON-OWNED AUTOS |   |           |          |               |                         |                          | COMBINED SINGLE LIMIT (Ea accident) |             |
|  |   |           |          |               |                         |                          | BODILY INJURY (Per person)          |             |
|  |   |           |          |               |                         |                          | BODILY INJURY (Per accident)        |             |
|  |   |           |          |               |                         |                          | PROPERTY DAMAGE (Per accident)      |             |
| <b>UMBRELLA LIAB EXCESS LIAB</b><br><input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$   |   |           |          |               |                         |                          | EACH OCCURRENCE                     |             |
|  |   |           |          |               |                         |                          | AGGREGATE                           |             |
| <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below  |   | Y/N       | N/A      |               |                         |                          | PER STATUTE                         | OTH-ER      |
|  |   |           |          |               |                         |                          | E.L. EACH ACCIDENT                  |             |
|  |   |           |          |               |                         |                          | E.L. DISEASE -EA EMPLOYEE           |             |
|  |   |           |          |               |                         |                          | E.L. DISEASE - POLICY LIMIT         |             |
| A  | <b>EMPLOYMENT PRACTICES LIABILITY</b>   |           |          | 52 SBM FO3784 | 01/28/2020              | 01/28/2021               | Each Claim Limit                    | \$5,000     |
|  |   |           |          |               |                         |                          | Aggregate Limit                     | \$5,000     |

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

Those usual to the Insured's Operations. The certificate holder is an additional insured per the business liability coverage form SS0008 attached to the policy.

**CERTIFICATE HOLDER**

PINELLAS COMMUNITY FOUNDATION  
 17755 US HIGHWAY 19 N STE 150  
 CLEARWATER FL 33764-6588

**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

*Susan L. Castaneda*

**Pinellas Community Foundation**

**Pinellas CARES Nonprofit Partnership Fund Grant Application**

Organization Name: Rhythm-Changes, Inc.

Project Name: Rhythm-Changes Social Emotional Wellness Through Music, Art and Connection

From 09/01/2020 Through 12/31/2020

| <b>Budget Category/Line Item</b>   | <b>Program Budget - Total</b> | <b>Pinellas CARES Grant</b> |
|--|-------------------------------|-----------------------------|
| Personnel ( <i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i> )  | 157,200.00                    | 55,400.00                   |
| Equipment ( <i>computers, furniture, etc., less than \$3,000 per item</i> )  | 18,000                        | 7,629.00                    |
| Supplies ( <i>office materials, program related purchases, program necessities to deliver services, etc.</i> )   | 24,000                        | 8,250                       |
| Occupancy ( <i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i> )  | 36,000                        | 1,500                       |
| Local Travel ( <i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i> )  | 6,000                         | 0                           |
| Training ( <i>staff development, conferences, long distance travel</i> )   | 1,200                         | 0                           |
| Design, Printing, Marketing & Postage ( <i>for direct program related services only</i> )  | 5,000                         |                             |
| Capital ( <i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i> ) |                               |                             |
| Purchased Services ( <i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i> )   | 24,000                        |                             |
| Indirect Costs ( <i>pre-negotiated federal rate, de minimus rate of 10%, or none</i> )   | 4678                          | 4678                        |
| <b>TOTAL</b>   | <b>276,078.00</b>             | <b>77,457.00</b>            |

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

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

Organization Name: Rhythm Changes

Project Name: Rhythm Changes - Social Emotional Wellness through Music, Art and Connection

FROM (month/year): Sept./2020

TO (month/year): Dec./2020

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

Rhythm Changes was formed in 2014, as the non-profit sister organization of Giving Tree Music. Giving Tree Music provides group music-making experiences and drum making sessions to corporate clients around the globe. Rhythm Changes was founded because we saw a need to provide therapeutic programming for educational facilities and for non-profit organizations serving vulnerable populations in the Tampa Bay region of Florida. We have relied on volunteer and in-kind donations for most of our service work. The populations served by Rhythm Changes are the least funded populations in our communities. Because of this, Rhythm Changes has always operated on a shoestring budget.

In late 2019, the board at Rhythm Changes voted to fund full time positions, and part time contractors in addition to our typical operating expenses, and we were on track to pay all projected annual expenses, and then the COVID pandemic happened. This was to be funded by porting those clients from Giving Tree Music to Rhythm Changes.

The impact of COVID has been devastating to every aspect of both Giving Tree Music and Rhythm Changes. At the beginning of March, all in-person performances and enrichment programs ceased due to lockdowns and social distancing guidelines. Both organizations lost over \$100,000 of projected revenue due to cancellations.

The organization was immediately forced to begin paying salaries and wages from money earmarked from our savings. We began to quickly exhaust our resources, and have had to stop paying, reduce hours and in some cases lay off several employees and contractors.

To adapt, Rhythm Changes began developing a virtual platform for all program delivery. We began implementing successful and interactive “live” enrichment programming through video conferencing. We produced and distributed interactive and inspirational music and movement videos so we could still reach kids virtually. We delivered several on line drum making workshops serving almost 250 kids since COVID began. All of these initiatives are focused on social-emotional wellness, mindfulness, community connection and concept development. Support from the community was tremendous, and these online initiatives have been seen at schools, summer camps, libraries and special needs groups across Pinellas County. Unfortunately, because of the widespread impact of COVID there was little funding for these projects, but still enormous demand for this type of content and community connection.

In order to improve, expand and continue providing meaningful social-emotional wellness programming and behavioral health initiatives for our target populations, as well as deliver the different components of this individual project, we estimate the following costs:

Personnel:

\$26,000 to pay the Creative and Executive Director, Lead Virtual Facilitator, and Video Producer. This amount is calculated at 33% of yearly income based on budget, industry standards and prior income reporting. The project is entirely driven by this position, and this funding is crucial to the success of the project. Duties include: Lead virtual facilitator – will engage a target of 100 children per week through live video conferencing platforms. Development, design, creation, production and distribution of video programming to be distributed county wide to students in Pinellas County. Management and implementation of grant protocols and other administrative duties.

\$6000 to pay the Operating Manager. Our Operating Manager's duties will include tax and form filings, accounting, bookkeeping, inventory and scheduling of program operations and virtual performances. The individual who holds this position currently has continued performing all of the required duties on a reduced salary since June 2020. This amount is calculated at 15 hours a week @ \$25 per hour = \$1500 per month. This position will work closely with the Creative Director to coordinate and clearly communicate with teachers participating in this project.

\$2000 to pay the Social Media Manager. The onset of COVID and social distancing guidelines has created a robust and engaged audience on various social media platforms paramount to our successful online initiatives. This position has not been funded since April 2020, and the individual who holds the position has continued, un-interrupted as an un-paid volunteer, but she cannot do this any longer, and needs to be compensated for her time. Duties include community engagement, and project promotion. Online marketing, digital promotion and graphic design. This amount is based on 5 hours a week @ \$25 per hour = \$500 per month.

\$2000 to pay a Data Analysis Specialist. Although reporting on this grant is reasonably simple, the collection and analyzation of the data will take time. This is a temporary part time consultant position is needed in order to implement the tracking guidelines for this project. Duties will include registering teachers to participate in various initiatives, coordination of reminder emails and collection of weekly participation numbers. Monthly distribution, collection and analyzation of surveys and data will also be handled by this position. This amount is based on 5 hours a week @25 an hour = \$500 per month.

\$6000 to pay a Technical Assistant/Digital Producer. This part time position is needed in order to deliver cohesive and engaging virtual performances. Because of the nature of video conferencing platforms, and complications with audio lag and challenges with connectivity, it is vital to have a technical assistant. The technical assistant will manage the "behind the scenes" responsibilities so the performer can focus on engagement and delivering the initiatives. This amount is based on 15 hours a week @ \$25 an hour = \$1500 per month.

\$2400 to pay a Second Facilitator/Performer. As we develop this project and it grows in popularity, we anticipate the need for another performer to be available for virtual performances. Rhythm Changes is also designing new content that will feature different themes, facilitators and performers over the course of this project. This amount is based on a rate of \$150 for an online virtual performance. We anticipate 12 performances (one per week) = \$600 per month.

\$4000 to pay a Communications and Marketing Specialist. This part time consultant is needed in order to prepare updates on the project initiatives for the audiences, with the press, to create informational flyers for the teachers and students and to take information from the staff and parlay it into consumable data for the public. The amount is based on a salary of \$1000 a month for 4 months.

\$4000 to pay for Website Expansion for teacher interaction. Because we are delivering a digital medium, the organization's digital footprint and web presence is extremely important. Registration, tracking and surveys, study guides and updates about the project will be accessible on our website. This is a temporary position and only needed because of this project and our response to the COVID pandemic. This amount is based on a salary of \$1000 a month for 4 months.

\$3000 to pay a Curriculum Guide Writer. This is a temporary position and intended to enhance the teacher's and student's connection by providing a resource and discussion guide for each video in the video series (up to 15). The resource guide will include discussion questions activities relating to video content and well as Florida State Educational Standards. This amount is based on a flat rate of \$3000 for the work to create curriculum to be used with the series of 15 videos. \$200 per video X 15 videos = \$3,000.

Total Personnel Costs = \$55,400

Equipment:

\$2,299.00 to purchase an iMac 27" Desktop for dedicated audio and video production. A dedicated computer for all music and video production is needed so we can improve the quality, and reduce production time, and continue to deliver engaging digital enrichment programs in Pinellas County. This will be purchase directly from Apple on their website.

\$1099 to purchase the 12.9-inch iPad Pro to be used for Virtual interventions, photos and video recording. This will greatly improve the quality of virtual interventions, video and audio recording produced. Compatibility features will make file transfers and downloads much quicker. This will allow higher quality content produced and delivered faster and more efficiently. This will be purchase directly from Apple on their website.

\$379 to purchase 2 microphones to be used for video and audio recording as well as virtual interventions and remote recording. The Shure MV88 + Video Kit with digital Stereo Condenser Microphone (\$249.00), for video recording. Also, the Blue Yeti USB Desktop Microphone(\$129.99) for audio recording and live virtual performances. The Shure Microphone will be purchased through Amazon Prime. The Blue Yeti will be purchased from Crutchfield through their website.

\$299 to purchase Final Cut Pro X, a top of the line video editing software package compatible with Mac. This software will facilitate faster, and higher quality production of professional video content for the grant initiatives. This item is purchased directly from Apple through the App Store.

\$58 for the Seagate Expansion 2T External Hard Drive. Audio and video files take up large amounts of memory. An external hard drive will allow them to be stored there, rather than slow down the computer. This Item will be purchase online from Staples.

\$246 to purchase the Neewer 2-Pack Dimmable Bi-Color 660 LED Video Light with Barndoor, and 6.5 Feet Light Stand, 4-Pack Rechargeable 6600mAh Li-Ion Battery and Charger Lighting Kit for Photo Studio YouTube Video Shooting. A quality lighting system will allow for better quality virtual interventions and video production. This battery feature will even will make it possible to do filming outside of the studio remotely. This item will be purchased through Amazon Prime.

\$250 for Miscellaneous cables and smaller hardware items necessary to record, process and produce video and audio content. These items will be purchased from Best Buy and Sam Ash Music.

\$2999 for 2 hand pan musical instruments with matching tuning. These are beautiful sounding instruments we use to virtually perform, and record meditation and mindfulness activities, as well as

guided visualizations and breathing exercises to help our youth relax and cope with stress. Our intent with these instruments is to integrate them into our virtual interventions as well as create a video series to be uploaded distributed, and implemented for this project in Pinellas County Schools. These items will be purchased from Peter Leviton from Gainesville FL, a hand pan performer, maker and distributor as well as friend of the organization. If at the time of purchase this vendor does not have appropriate items in stock, items will be purchased from a comparable vendor at comparable prices.

Total Equipment Costs = \$7,629

Supplies:

\$7500 for drum shells needed for grant initiative at Campbell Park. These drums are specifically designed for the drum making program. The drums are made by our partner organization Giving Tree Music, and they are purchased at well below standard market value of \$75 each. We are expecting an average of 100 participants in this initiative. As part of this grant initiative, each drum shell will be painted, customized and made into a quality musical instruments for up to 100 fifth graders at Campbell Park Elementary School to keep.

\$750 for 125 goat skin drum heads. The most exciting part of the drum making initiative for the kids is using real goatskin as the playing surface. Participants in this grant initiative will tie-dye and attach the goatskin to their drum as part of the program. This allows for participants to customize and truly get excited about the artistic process. The price is based on the skins being an average of \$6 per skin and a purchase of 125 skins (it is a natural material and some damage and inconsistencies are expected) These items will be purchased from Ali Akbar in Pakistan. Mr Akbar is a long-time associate of the organizations and has consistently provided the highest quality materials at the lowest cost. At time of purchase if the items are unavailable from Mr Akbar, they will be purchased for a comparable vendor at a comparable price.

Total Supplies costs = \$8,250

Occupancy:

\$500 for Spectrum Internet Service. We will need fast internet efficiently to download files and software, and to upload video content to YouTube and stream virtual performances. Amount is calculated @ \$125 a month for 4 months. This is 100% of the internet costs that will be incurred through 2020.

\$1000 for the electricity bill through TECO. Energy usage is increased during shop production. Electricity is needed for computers and to power recording equipment and air conditioning in the recording studio. This amount is based on the average monthly power bill of \$250. This is 100% of expenses that will be incurred through 2020.

Total Occupancy costs = \$1,500

Local Travel: None

Design, Printing, Marketing and Postage: None

Capital: None

Purchased Services: None

Administration:

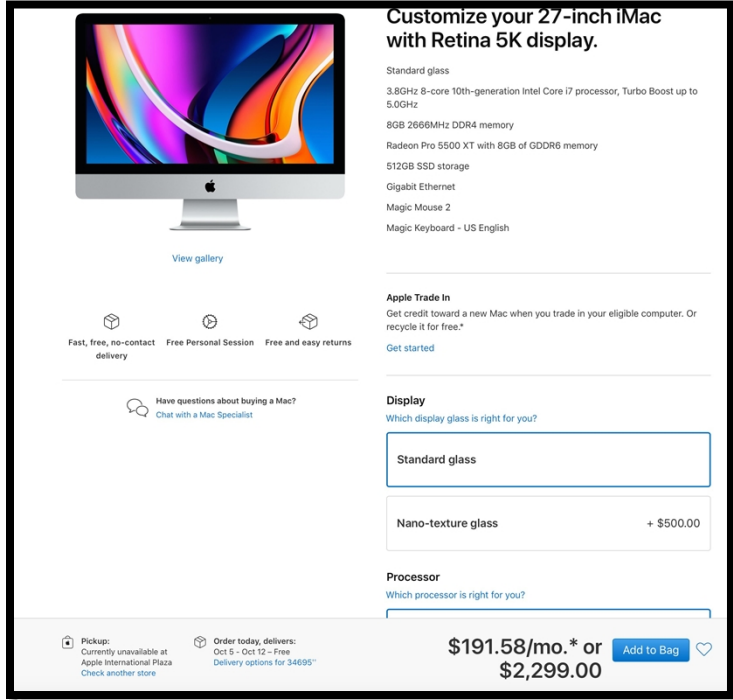


\$4,678 is 10% of this grant request calculated by subtracting the \$26,000 allotment for the Exec Director's salary from the total amount requested.

Grant total for all line items = 72,779 - \$26,000 (ED salary) = \$46,779 X 10% for admin = \$4,678  
TOTAL for Administration = \$4,678  
\$72,779 + \$4,678 = \$77,457

**TOTAL GRANT REQUEST = \$77,457**

**Price Quotes for Equipment to Follow:**



**Customize your 27-inch iMac with Retina 5K display.**

Standard glass  
3.8GHz 8-core 10th-generation Intel Core i7 processor, Turbo Boost up to 5.0GHz  
8GB 2666MHz DDR4 memory  
Radeon Pro 5500 XT with 8GB of GDDR6 memory  
512GB SSD storage  
Gigabit Ethernet  
Magic Mouse 2  
Magic Keyboard - US English

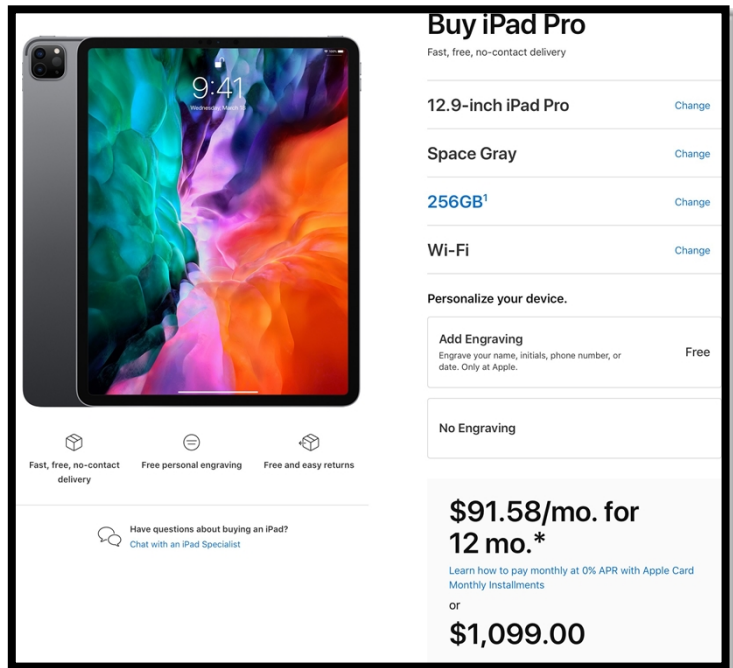
**Apple Trade In**  
Get credit toward a new Mac when you trade in your eligible computer. Or recycle it for free.\*  
[Get started](#)

**Display**  
Which display glass is right for you?

Standard glass  
Nano-texture glass + \$500.00

**Processor**  
Which processor is right for you?

**\$191.58/mo.\* or \$2,299.00** [Add to Bag](#)



**Buy iPad Pro**  
Fast, free, no-contact delivery


12.9-inch iPad Pro [Change](#)  
Space Gray [Change](#)  
256GB<sup>1</sup> [Change](#)  
Wi-Fi [Change](#)

**Personalize your device.**

**Add Engraving** [Free](#)  
Engrave your name, initials, phone number, or date. Only at Apple.

No Engraving

**\$91.58/mo. for 12 mo.\***  
Learn how to pay monthly at 0% APR with Apple Card Monthly Installments  
or  
**\$1,099.00**



Camera & Photo > Accessories > Professional Video Accessories > Microphones

### Shure MV88+ Video Kit with Digital Stereo Condenser Microphone for Apple and Android

Visit the Shure Store  
★★★★★ 496 ratings | 94 answered questions  
**Amazon's Choice** for "shure mv88+ video kit with digital stereo condenser microphone"


Price: **\$249.00** ✓prime FREE One-Day & FREE Returns  
Get \$100 off instantly: Pay **\$149.00** ~~\$249.00~~ upon approval for the Amazon Prime Rewards Visa Card. No annual fee.  
Available at a lower price from other sellers, potentially without free Prime shipping.

style: **MV88+ VIDEO KIT**

|  |  |
|--|--|
| <b>MV88+ VIDEO KIT</b><br>\$249.00<br>✓prime | Videography Bundle<br>\$299.00<br>✓prime |
|--|--|

- **IOS, ANDROID\* & DESKTOP COMPATIBLE:** Supplied Lightning and USB-C cables allow for connection to iOS, Android\* and desktop devices
- **HEADPHONE MONITORING:** Built-in headphone output for real-time headphone monitoring
- **APPLE MFI CERTIFIED:** Made for iPhone/iPad/iPod certified for direct connection to Apple iOS devices
- **LIVESTREAM READY:** Perfect for livestreaming if 3rd party application recognises USB/Lightning audio
- **TWO FREE APPS:** ShurePlus MOTIV Audio & ShurePlus MOTIV Video allow you to customize the performance and set-up of the microphone for professional audio and video capture. iOS and Android versions available
- **CHARGE ON THE MOVE:** Allows for phone charging while the mic is in use (requires USB-A cable and Apple USB3 camera adapter)- iOS users only.
- **FULL CONTROL:** Multiple stereo width and Polar pattern options for ultimate flexibility.

Roll over image to zoom in



Free 2-day shipping to Florida


### Blue Yeti USB condenser microphone (Midnight Blue)

Whether you're podcasting, gaming, or live streaming, the Blue Yeti USB mic can ensure pro sound quality for you...

Read more from Crutchfield **\$24.66**

Pre-order **\$129.99**

Other options: Blue Yeti - Black, Blue Yeti - Silver, Blue Yeti - Red



### Final Cut Pro X


Professional post-production  
Apple

4.2 ★★★★★ #1  
1.5K Ratings Photo & Video 4+ Age

Redesigned from the ground up, Final Cut Pro combines revolutionary video editing with powerful media organization and incredible performance to let you create at the speed of thought.  
Revolutionary Video Editing  
• The Magnetic Timeline uses advanced metadata for faster, easier editing

Mac

Apple Website Support



**Seagate Expansion 2TB USB 3.0 External Hard Drive, Black (STEA2000400)**

Item #: 1599230 | Model #: STEA2000400 | Customer #: PS:GooglePLAs:1599230

★★★★☆ 382 Reviews | 2 Questions

**Product options**

Color: Black


Selection: 2TB

Qty: 1 **Add to cart**

Delivered FREE tomorrow  
Next-Day delivery Order within 1 hrs 35 mins

**\$57.99**  
20% savings

[Back to results](#)



**Newer 2-Pack Dimmable Bi-Color 660 LED Video Light with Barndoor and 6.5 Feet Light Stand, 4-Pack Rechargeable 6600mAh Li-Ion Battery and Charger Lighting Kit for Photo Studio YouTube Video Shooting**

Visit the Newer Store

★★★★☆ 180 ratings | 41 answered questions

Amazon's Choice for "newer 2 pack dimmable bi-color 480 led video light"

Price: **\$245.99** ✓prime & FREE Returns

Get \$100 off instantly: Pay **\$145.99** \$245.99 upon approval for the Amazon Prime Rewards Visa Card. No annual fee.

- Kit includes: (2)bi-color 660 LED video light with U bracket and barndoor; (4)6600mah F970 replacement battery; (battery charger; (2)light stand; (2)us plug; (2)power adapter; (2)white filter; (carrying bag
- Professional lighting kit: LED Panel is composed of 660 pieces of LED bulbs, which equals the 40W outer power; 3-6.5 feet/92-200 centimeters adjustable sturdy light stand with solid locking capabilities, is made of corrosion-resistant metal, giving it exceptional strength for heavy duty work; perfect for portrait, product studio photography, YouTube, video outdoor shooting
- Dimmable Bi-color and high CRI features: color temperature with a range from 3200K to 5600K can be adjusted easily by two knobs on the back of the LED panel; Ultra High CRI 97+, which is a powerful color revealer, helps to restore and enrich the color of objects, providing you a natural and vivid shooting effect
- User-friendly design: locking knobs on two sides of panel use for tilt adjustment; attached Barn doors to light sources creates a beam spread of light; Equipped with two of batteries and batteries Chargers for long time using
- Ac/DC power options: power with AC adapter (included) or np-f970 Li-ion battery(included); with 4 batteries and chargers, you will never worry about power failure for outdoor shooting

Compare with similar items

New (2) from **\$245.99** ✓prime FREE Shipping

[Report incorrect product information.](#)