

# Application Form

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## *Organization Information*

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An informational webinar about this application is available to watch.

The rubric that will be used to score this proposal can be downloaded [here](#).

If you would like to complete this application first in Microsoft Word, you may download a Word version [here](#). Please pay attention to character limits.

### **Brief Project Descriptor**

Please briefly describe this organization's request.

### **Organization Name\***

Neighborly Senior Care Network

### **Project Name\***

Please choose a short name to identify this project within the grant portal:

Hardening Adult Day Centers Against Extreme Weather

### **EIN\***

59-1218100

### **Incorporation Year\***

What year did your organization incorporate? This will be the year listed on your determination letter from the Internal Revenue Service.

1966

### **Mission Statement\***

What is your organization's mission statement?

Neighborly's Mission in Serving Seniors: Improved health, wellness, and independent living for individuals and families.

## Unique Entity ID (SAM)

Please provide your organization's Unique Entity ID number. This is a specific number used by the federal government to identify your organization. **This is different from a DUNS number, which the federal government no longer uses.**

If you do not have a Unique Entity ID number, you can create an account on SAM.gov and apply for one here (it is free and may take 3-4 days for approval): <https://sam.gov/content/home>

This field is optional as to not stop a qualifying organization from applying. HOWEVER, a Unique Entity ID number will be required if your organization is approved for a grant. Your organization should apply for a number now if it does not yet have one.

Character Limit: 12

JENTM5ERFHL5

## Annual Operating Budget\*

Please provide the amount of your annual operating budget (expenditures only) for your entire organization.

\$10,807,023.00

## Amount Requested\*

The maximum grant amount is \$500,000.

\$176,485.00

## Does the total project cost exceed the amount your organization is requesting?\*

Please note: Answering "Yes" will cause additional questions to load later in this application.

### Examples

ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$150,000 for certain equipment, and will seek other funding and donations for the remaining \$20,000 of the playground. ABC Childcare would select "Yes" for this question.

Better Tomorrow, a mental health provider, is looking to expand their counseling center by two rooms to meet increased service demand arising from the pandemic. Better Tomorrow has secured \$25,000 in private contributions, and wants to request the remaining \$125,000 in this grant. Better Tomorrow would select "Yes" for this question.

DBE Food Pantry is seeking funding a new HVAC unit for their pantry, and is requesting \$40,000 from PCF to cover the entire cost. DBE Food Pantry would select "No" for this question.

No

## Rent vs. Own\*

Does your organization rent or own the property for which you are proposing modifications?

Own

### Parent Non-Profit/Subsidiaries:\*

If your organization has a parent non-profit that has multiple subsidiaries, will multiple subsidiaries be applying in this process?

#### Example

Better Tomorrow is the parent non-profit of three organizations. Two of those organizations want to apply in this process. Both would select "Yes" on this question.

No

## *Request Specifics*

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### Pinellas County Priority Areas\*

For Round 2 of this funding process, the ARPA Nonprofit Capital Project Fund is prioritizing organizations that offer programming, and whose capital purchase is related to, the following areas:

- Individuals with Disabilities
- Food Security
- Specialized Healthcare
  - o Mental Health
  - o Dental Care
  - o Substance Use Disorders
- Housing

Not offering programming in these areas does not disqualify you from applying. However, this prioritization will result in 10 bonus points being awarded to eligible requests when scored.

Does your organization and its proposed capital purchase fit into one of these areas?

Yes

### Programming Background\*

Please describe the programming your organization offers to the community and the length of time it has been doing so. What does your organization **do** and **how long** has it been doing it?

**If you have indicated above that your programming and proposed purchase fit into the priority areas for this funding round, please be sure to describe the relevant programming.**

All Neighborly clients are 60 and over and at-risk of food insecurity and isolation. Most have disabilities. Our purpose is to provide nutritious food and vital socialization to seniors in order to improve their health and reduce premature institutionalization by offering Meals on Wheels, Senior Cafes, Adult Day Care, and

Transportation Services to thousands of clients. Volunteers started our organization and volunteers continue to fuel its service to our elders, especially supporting seniors in their desire to remain safely at home.

For 57 years, we have pioneered innovative services to enhance our clients' lives. We have served 31 million meals to over 150,000 clients. Neighborly is determined to help seniors stay healthy and engaged. Neighborly offers nutritious meals, encouragement, and reassurance to the most vulnerable, isolated, and homebound seniors in Pinellas County. A senior who receives daily-delivered meals experiences the greatest improvements in health and quality of life compared to a senior who receives frozen, weekly-delivered meals or no meals at all. (Brown University's Ctr for Gerontology & Healthcare Research). Our own client surveys reveal how critical human interaction is to the client.

Neighborly's Transportation Program provides specially-equipped vehicles to take seniors to medical facilities, Adult Day Care, Senior Cafes, grocery stores, etc. Our screened drivers provide transportation to need-appropriate Pinellas County residents sixty years of age and older. We are proud of our professional and patient drivers who treat our clients with kindness.

Adult Day Care staff members combine their expertise in geriatrics with caring and compassion to assist clients throughout the day. The team monitors the health status of the participants; designs daily activities to enhance cognitive and physical functioning; offers opportunities for socialization; and implements daily activities providing personal care to the participants.

## Community Need\*

Please describe the community need that exists for your programming. If you are able to cite quantitative, local data, that will strengthen your proposal.

There are 335,442 persons age 60+ who reside in Pinellas County, comprising 34% of the total county population. The aged 85+ population accounts for 4% of the total population and 10% of the 60+ population.

Of those ages 60 and older in Pinellas County, 9% or 31,159, aged 60+ individuals are low income (income below 125% of the poverty guideline) and 9% have incomes below the poverty level. More than 80,000 live alone.

The minority elderly population equaling 41,846 represents 12% of the county's age 60+ population. Of that 41,846, LOW INCOME minority residents over age 60 equals 30,515 residing in Pinellas County. By ethnicity, individuals who are aged 60+ and identify as Hispanic make up 12,547 or 4% of the total 60+ population. (2021 Florida County Profile, Florida Department of Elder Affairs).

All Neighborly clients are Pinellas County residents and at least 60 years old.

In 2022 our client base was 61% female and 39% male. 61% are low-income, or living near or below the poverty level. 16% are African American, 63% Caucasian, 6% Hispanic, and 14% Other. We gather demographic information when applicants are assessed. Please note that the percentage of clients we serve in these targeted populations exceeds those of the whole of Pinellas County, indicating our continued success with reaching those neighborhoods and their older residents who have experienced inequitable access to adequate healthcare, healthy and affordable food, and lack of suitable transportation.

The best indicator of Community Need is our waiting list: 1,140 people for Meals on Wheels, 130 people for Adult Day Care, and, for the first time, our seniors must schedule trips to medical appointments weeks before their appointments.



## Negative Economic Impact\*

The following question is the keystone of a strong application in this process. If your organization cannot demonstrate a negative economic impact from the pandemic, your application will not qualify for committee review. If you are uncertain about what constitutes negative economic impact or how to demonstrate it, please contact PCF staff for technical assistance.

The more quantifiable your negative economic impact is, whether it be fiscal losses/pressures or increased service demand, the stronger your answer will be. Use numbers whenever possible. The more specific your evidence, the better.

Describe your organization's negative economic impact arising from the COVID-19 pandemic. Examples could include:

- A reduction in revenue from 2019 to 2020
- Inflationary pressures
- Increases in demand for services that have not been compensated for through new revenue
- The use of reserves for unbudgeted expenses since the onset of the pandemic, and such use of reserves has prevented the purchase of capital assets
- A need for capital assets to offset community need for which your organization does not have the resources to purchase due to the negative economic harm from the pandemic
- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC
- Growth in restricted pandemic-related revenue that does not permit capital asset acquisition

The negative economic impact of the COVID-19 pandemic on Neighborly's services was a significant reduction in the revenue of our Adult Day Care and Transportation programs in both immediate and longer-term recovery, because senior citizens were especially anxious about going out in public with other at-risk seniors. While we did receive CARES money and support from the Area Agency on Aging to meet the dramatically increased need for home-delivered meals, the available funding fell short of the actual costs.

Inflationary pressures have been dramatic. Our pay scales are fairly typical for a nonprofit but we could not compete with even fast food chains. Our staff turnover increased along with the related costs of onboarding, followed by the recent expensive trend of the background-checked, drug-screened new hires not reporting for work. Skyrocketing fuel costs threaten the continuation of 8,000 trips to Neighborly programs, medical appointments, and grocery shopping every month. The unit cost of a meal in 2019 was \$7.63. In 2023 it is \$8.49, yet OAA funding is still at the 2019 level.

We estimate the total loss of revenue since COVID to be \$800,000 in both 2020 and 2021. Pandemic-related funding for Neighborly programs was only to provide more of the same services at pre-pandemic-related costs of unit reimbursement. None of this "revenue" addressed all the increased costs of providing services, the loss of revenues, the re-purposing of staff, maintaining costs for utilities at unused program locations and Meals on Wheels distribution sites, preventing layoffs (post PPP loan), and capital improvements.

As for Neighborly's reserves, we threw everything we had into sustaining the services to the clients we had and the additional (approximately 800 clients) we added during the height of the pandemic. That included an SBA loan of \$150,000, a \$500,000 line of credit, and over \$1 million from our reserves to ensure our isolated and vulnerable seniors were served. Necessary projects such as 30+-year-old roofs needing replacement, outdated financial software needing updating/replacing, and vehicle replacement had all been put on indefinite hold. Delaying this work increased our risks and the related costs.

## Negative Economic Impact - Uploads

You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages. Word, Excel, JPG and PDF files are accepted.

## Pandemic Relief Funding\*

Please describe all government pandemic relief funding your organization has received since the onset of the pandemic (March 2020). This includes but is not limited to the Pinellas CARES Nonprofit Partnership Fund, other ARPA funding, PPP (Paycheck Protection Program), and Community Block Development Grants specifically targeting COVID-19 relief.

**Explain why or how this pandemic-relief funding has not alleviated the negative economic impact you have described above.** Potential reasons include expiration dates on certain funding, inflationary pressures, restrictions prohibiting capital expenditures, or the funding simply not being enough to remedy the harm you've indicated above. **The more concrete your numbers, the better.**

**If you have not received government relief funding for your organization since the onset of the pandemic, write "No pandemic relief funding received" below.**

Please see the attached spreadsheet listing Pandemic Relief Funding.

In addition to the comments above, we need to add inflation to the negative consequences of COVID. We are \$700,000 further in the hole with the increased costs of food, fuel, insurance, and transportation. Earlier this year we had to terminate our primary food vendor due to their safety violations. Both replacement vendors are charging \$1 more per meal. When you serve 629,121 meals in a year, that adds up.

## Proposal Description\*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of negative economic impact your organization experienced. This means the request you describe below should not be greater than the economic harm your organization has suffered.

Please describe your project proposal and address the following:

- What project will be undertaken with these funds?
- What is the estimated lifespan of the project/property improvement?
- How does it address the negative economic harm you described in the previous question?

With these ARPA funds we will revisit our pre-COVID plan to replace the aging roofs on two properties we own, our Adult Day Care Centers. The economic harm of not replacing them is to continue with patching and risking the seen and unseen damage that would cause. Installing a generator and hurricane-impact windows at the Largo site will harden it against severe weather.

A month before COVID struck, we sold our administrative building with plans to build a smaller building closer to the clients we serve. The plans continue but the cost of land is now far greater than pre-COVID and inflation.

Neighborly committed all its resources to taking care of an especially vulnerable and isolated part of our community during, and after, the pandemic. This caused negative economic harm. Doubling our meal delivery took its toll on our vehicles. We had nothing else to spend on capital needs. We have been fortunate to secure grants to replace aging vehicles, without which Meals on Wheels could not happen. It is time to replace the outdated bathrooms and one shower at Largo. This building also houses our Largo Meals on Wheels distribution site.

Neighborly plays a role in the Pinellas County Emergency Management Plan which includes using our buses to transport seniors in Evacuation Zone A to shelters. Since the pandemic, we have had discussions with Emergency Management Director at Pinellas County about hardening our Largo site, which is in unincorporated Pinellas County, in order to have a secondary location from which to operate Meals on Wheels immediately post-disaster. It could also serve as a shelter during the incident. Installing an emergency generator and hurricane-strength windows will strengthen our ability to offer that support. The immediate relief will be saving money on roof repairs, and cooling and heating costs.

The Palm Harbor Adult Day Care Center is too close to water to use as a hurricane shelter, but it also needs a new roof.

The estimated lifespan of the new roofs is 25 years. We expect the same for the new bathrooms and generator and even longer for the windows.

## Number Served\*

How many people will directly benefit from this capital purchase annually?

361

## Unduplicated vs. Duplicated\*

Is the number indicated above duplicated or unduplicated?

**Duplicated:** A client is counted each time they access services

**Unduplicated:** A client is counted once, regardless of the number of times they access services

**Example:** ABC Food Bank operates two mobile food pantries, one in Clearwater and one in St. Petersburg. Taylor, a Pinellas County resident, goes to both food pantries. If ABC Food Bank counts Taylor's visit TWICE, it is **duplicated**. If ABC Food Bank counts Taylor's visit ONCE, it is **unduplicated**.

Unduplicated

## Other (Explanation Required)\*

If you selected "Other" in the previous question, please explain how your organization determined the number of clients that will benefit from the proposed capital project.

N/A

## Organizational Sustainability\*

How does this project contribute to the long-term sustainability of your organization and the work it does? That is, what impact will this project have on your organization and/or its clients over the long-term?

Examples include increased service capacity, reduced cost of delivering services over time, higher-quality or more equitable service delivery, and increased lifespan/quality of property.

Quantifiable numbers will strengthen your answer.

When a visitor arrives at any of our Adult Day Centers, the first thing they see is a bright, clean, fresh, and welcoming environment. It is critical to maintain that standard so clients and their caregivers feel comfortable and safe while they are with us. This atmosphere is also important to staff, the ones who care, entertain, engage, and reassure people who don't have the same physical or cognitive skills they once did.

Safe and well-maintained centers are crucial to Neighborly's care for the elderly. If past performance is the best indicator of future performance, we are confident that we will continue our vital services as we have since 1966.

This grant will also contribute to the sustainability of their neighborhoods. Our properties are well-maintained and blend into the neighborhoods they are in. (If you don't count a fresh coat of awful lime green paint applied to Palm Harbor for in 2019).

Pinellas County's population is aging and they need facilities in place to welcome them.

## Project Specifics

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### Permits\*

Please describe any permits necessary for the successful completion of this proposed project. Be sure to include any permits already obtained or in progress, and/or what the timeline is to acquire permits.

Permits will be required for both roofs to be replaced.

Electrical permits will be required for the installation of the generator.

Permits are required for the window installation.

The bathroom refresh will not require permitting.

### Plan Set\*

Do you have a plan set for this project?

A plan set refers to the "batch" of plans, drawings, prints, files, etc., that you receive from an architect that explains what needs to be built, how, and where. **Not all qualifying projects in this process require a plan set.**

**If you answer Yes, you should upload the Plan Set in the question below.**

Yes

## Plan Set Upload

If you answered "Yes" above, please upload the Plan Set here. If you have trouble with file size limitations, please reach out to Rose Cervantes at rcervantes@pinellascf.org. If you have any narrative to accompany the plan set, you may write it below.

### PDF files are permitted.

36 KW specs for Generator Installation.pdf

We have a plan set for the generator installation. None are required for the bathrooms, roofs, or window replacements.

## Construction Schedule/Timeline\*

Given a spending deadline of December 31, 2026, give a detailed and **realistic construction schedule**/timeline as to how this large capital project will be executed and completed. If there are phases to this project, indicate so in the narrative below. If you specified that permits were needed for this project above, ensure you include the acquisition time in the schedule.

Please include the following:

1. **How the timeline/schedule was developed, and by whom.**
2. **Timeline of planning and execution. Please include start and end dates by month and year. For example, April 2023 - June 2023.**

Example:

Better Tomorrow is proposing the expansion of their counseling center. This requires a 2-month planning phase, one month to obtain all necessary permits, and four months to build. Better Tomorrow would list each phase, a brief description of what takes place in each phase, and an estimated start and completion date for each phase, and an explanation of how the schedule was developed.

This timeline was created by David Lomaka, Executive Director of Neighborly. It is based on the conversations with bidders and construction experts as well as his own experience overseeing construction projects.

Largo Adult Day Care: The roof, windows, and bathrooms work will commence within 30 days of the funding approval and be completed by August 31, 2024. The generator installation will begin in January 2024 and be completed in June 2024,

Palm Harbor Adult Day Care roof replacement will begin in February 2024 and end in April 2024.

These extended completion dates reflect the current waits for building/renovation projects.

## Team Leadership\*

Please describe the following:

1. The team and leaders that will be overseeing this proposed project.
2. Their relationship to your organization
3. Their role in this project
4. Whether or not they have overseen similar projects

David Lomaka, Neighborly's Executive Director, and Efrain Figueroa, Facilities Manager, both of whom have overseen similar projects, will oversee the projects.

Julius Nasso, Neighborly Board Member and Senior Project Manager for Big Apple Construction, is also on the team.

## *Geographic Impact and Priority Populations*

The ARPA Nonprofit Capital Project Fund seeks to offset the negative economic impact Pinellas nonprofits faced due to the COVID-19 pandemic. Organizations who serve disproportionately impacted communities will be considered as serving a priority population. There are several ways to determine if your clients were disproportionately impacted.

Examples of disproportionately impacted communities include those who meet at least one of the following descriptions:

- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities, persons with disabilities, LGBTQ+, religious minorities, and other communities that fit in the Equity definition provided on the ARPA website and application)
- Organization located or serve households within a Qualified Census Tract (QCTs)
  - Defined by U.S. Department of Housing and Urban Development (HUD)
  - To assess if your organization serves or is headquartered in a QCT, use this link. In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to “Color QCT Qualified Tracts.” The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.

## **Benefits and Geography of Project\***

Please describe how the communities/clients that will benefit from this capital purchase, and how they were disproportionately impacted by the pandemic according to the examples above.

Our clients reside in 62 of the 70 zip codes in Pinellas County. 90% live with low to moderate income levels.

According to the Commonwealth Fund, “It became evident early in the coronavirus pandemic that older age is a risk factor for becoming severely ill with COVID-19. But the virus’s impact on older adults goes beyond a higher risk for serious infection: it also includes limited access to care for all health conditions, as well as considerable social and economic hardships.

“Drawing on findings from a survey of more than 18,000 adults age 65 and older in 11 high-income countries, we show how COVID-19 has affected the economic security of older adults as well as their access to health care and supportive services for chronic conditions. Compared to their counterparts in the other survey countries, older adults in the U.S. have suffered the most economically from the COVID-19 pandemic, with more losing a job or using up all or most of their savings. Latino/Hispanic and Black older adults in the U.S. have been far more likely than white older adults to experience significant negative economic consequences.”

These are the people we have been serving for over 50 years.

Per the attached Neighborly Site Map, our locations serve the entire county. Four of our Senior Cafes are in Qualified Census Tracts. Our sites are located between 54th Avenue South in St. Petersburg to our site in Palm Harbor.

Our Largo Adult Day Care serves seniors in Mid-County and Palm Harbor serves North County. Our third Adult Day Care is on rented property in St. Petersburg and serves South County.

### Headquarters Location\*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your registration with Sunbiz, you may search their database.

13956 Evergreen Avenue, Clearwater, FL 33762

### Project Location\*

Please provide the address or intersection where the property being modified is.

11095 131st Street, Largo, 33774 and 1015 Omaha Circle, Palm Harbor 34683

## *Community Connection*

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PCF understands the value of authentic and diverse representation in philanthropy and in Pinellas County. To this end, we ask demographic and representation questions to gauge the human impact your organization has on the communities you serve.

PCF has generalized the demographic data questions more than it has in other processes because of the public nature of this process. PCF understands that identity disclosure can be a sensitive matter and wants to respect your organization's board and staff. If your organization feels comfortable sharing more detailed demographic information, it may do so in the "Community Representation and Connection" section.

### Community Representation and Connection\*

Describe how your organization is representative of, or has authentic connections to, the community your proposal seeks to serve. You can list other community-based organizations that work on programming with you and/or list examples of your work within this community.

If your staff, board, executive leadership, or long-term volunteers have personal identities or experiences that allow for a meaningful connection with your clients, please feel free to describe this connection below. When possible, please use internal data or specific details to describe how your organization is representative and connected to the communities you serve.

Neighborly effectively engages community and neighborhood assets and resources. Seniors enjoy a nutritious meal at our Senior Cafes throughout Pinellas County. 5 of our 8 senior dining sites are co-located within community centers, providing access to members of the community who provide legal assistance, senior advocacy, classes, and social activities. Neighborly delivers services in 62 zip codes in Pinellas County.

Neighborly collaborates with various groups in our service to seniors. Each month we work with St. Pete Free Clinic, Daystar Life Center, Hope Villages (formerly RCS Food Bank), Dunedin Cares, and Feast Pantry to provide supplemental groceries to our senior dining folks.

Four of our Senior Cafes are in Qualified Census Tracts. Our ten Meals on Wheels distribution sites serve the entire county.

We collaborate with Evara (formerly Community Health Centers of Pinellas County) to bring their services directly to our clients while they attend our programs. Pinellas County sponsors our efforts to remove clients from our Meals on Wheels Waiting List. Our Transportation Department partners with the Pinellas Suncoast Transit Authority (PSTA) on the Transportation Disadvantaged (TD) program. We work with the Area Agency on Aging to improve and increase services to seniors all over the county.

898 volunteers served Neighborly clients in 2022. Meals on Wheels drivers not only deliver a meal and encouragement, but they also do a well-check with each delivery. Our paid and unpaid drivers get to know the clients and their neighborhoods. They now have the ability to report a Change of Condition in real-time. THAT is a "Care Network" with roots everywhere in the county. Our goal is to continue to expand our services to eliminate hunger and isolation for seniors in Pinellas County.

The average age of our volunteers is 61, meaning most of them are the same age as our clients. The demographics of our staff reflect the makeup of Pinellas County and 54% of us are over age 60. Clients, volunteers, and staff have many shared life experiences.

## Board Membership\*

Do your board members consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

Decline to state

## Executive Level Leadership Team\*

Does your executive leadership team consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

BIPOC  
LGBTQ+

## CEO/Executive Director\*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations?



- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disable

None of the above

## *Financial Overview*

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### **BIDS MUST BE DATED JULY 5, 2023 OR LATER.**

- The file attached below should contain current, verifiable bids, estimates, or price lists [from your potential vendor(s)]. *Please ensure there is a date noted on the bid or some annotation as to when when you obtained these estimates/bids.*
- If your project costs LESS than \$75,000, you must upload TWO verifiable bids or estimates for the proposed project.
- If your project is EQUAL TO or MORE THAN \$75,000, you must upload THREE verifiable bids or estimates for your proposed project.
- If you have already selected a contractor for this process and do not have multiple bids to upload, please ensure you answer the narrative questions below thoroughly.

### **Bid/Estimate #1\***

PDF files are accepted.

Largo Roof Bids #1 and #2.pdf

### **Bid/Estimate #2**

PDF files are accepted.

Palm Harbor Roof Bids #1 and #2.pdf

### **Bid/Estimate #3**

PDF files are accepted.

Window Repacement Bids #1 and #2.pdf

### **Selected Contractor\***

**If you have not yet selected a contractor and have uploaded multiple bids above, please write N/A below or you will not be able to submit your application.**

If your organization has already selected a contractor for this proposed capital project, please describe the process through which this contractor was chosen, and be sure to answer:

1. Was there a competitive bid process? That is, were multiple bids collected in order to evaluate multiple contractors? Describe this process (names of contractors, number of bids collected, prices, and why the contractor was chosen).
2. What personnel members at your organization selected the contractor?
3. Has a contract been executed with this contractor? **If yes, upload the contract here. If no, please describe the status of contract.**

*If a contractor has already been selected AND a competitive bidding process was not used, the project will lose points.*

N/A

## Minority/Woman-Owned Business

Is your selected contractor, or the bid you are going to choose if funded, one of the following:

- Small-business enterprise (SBE)
- Disadvantaged business enterprise (DBE)
- Minority and/or woman-owned business (MWBE)

Unknown

## Related Parties\*

Are any of the contractors/vendors that have provided bids/estimates a related party to your organization?

### Examples of Related Parties

- A board member that owns the contracting company that provided a bid
- The relative of a director, officer, or executive team member owns a company that provided an estimate
- The CEO of the applying organization has a financial interest in the construction company providing a bid

**If yes**, identify the vendor and describe the relationship.

**If no**, write "No related parties below."

NO

## Budget Detail\*

Please upload a clear, easily readable budget that breaks out costs for this proposed project. Ensure that it is clear what portion would be paid for through this grant funding and what would be paid for from other sources. **Be sure that the budget includes 10-20% for contingencies and any costs related to performance and payment bonds for construction projects.**

If you are going to request the permitted indirect cost of up to 5%, please be sure this is represented in your budget.

An example budget is available here.

If you have additional notes to add to your budget summary, you may do so in the text box below.

**PDF and Excel files are allowed.**

Capital-Budget LARGE Cap Round 2.pdf

## Other Funding Sources\*

Please describe any other funding that your organization has applied for or obtained for this project. This includes but is not limited to Community Development Block Grants (CDBG), local government grants (including Tourist Development Council funding), foundation grants, and donors (you do not need to disclose donor identities, simply amount raised that is allocated to this project). This includes any matching grants or in-kind contributions you may have obtained.

**If none, please explain why no additional funding sources have been pursued.**

**Please be sure all funding sources below are represented in the "Applicant Match" column in the Budget Summary you have uploaded above.**

We have not sought funding from other sources for this project because our primary focus of fundraising right now is to maintain our level of nutrition, adult day care, and transportation services to our present clients, many of whom we took on during the pandemic.

## Changes in Operating Costs\*

Please answer this question based on the descriptions below:

- If this project **increases** ongoing operational costs (programmatic, operating maintenance or other costs), how will you compensate for the difference?
- If this project **decreases** ongoing operating costs, how will it do so?
- If this project **does not affect** operating costs, please note so below.

This project will decrease operating costs because we will not have to continue repairing two old roofs. We expect decreased cooling and heating costs in Largo due to new windows.

## Fund Management Capacity\*

Please describe your organization's capacity to manage these potential ARPA funds in terms of fiscal management and financial infrastructure.

**This includes, but is not limited to, the use of accounting software that can track a general ledger and multiple accounts and the ability to work on a reimbursement-basis.**

The inability to handle a reimbursement-based grant does not disqualify your organization from applying.

We have a \$10,000,000 annual budget, have had clean audits for the last four years, and we managed over \$1million dollars of CARES money.

### Corrective and Investigative Action/Grant Recall\*

In the past three (3) years, has your organization had any of the following occur:

1. Been under legal investigation by a local, state, or federal institution?
2. Been placed on a corrective action plan by a funder?
3. Had grant funding recalled by a funder?

If yes, please describe the investigation, corrective action plan and/or grant recall, and the current status of such incidents. If no, write "N/A"

No

## Organization Documentation

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Please reach out to PCF staff if you have trouble uploading the files below. We are able to assist with file conversion and file compression.

### Organization Budget\*

Please upload your most recent, board-approved organizational budget for this fiscal year. PDF and Excel documents are accepted.

Simple Agency Budget 2023.pdf

### Board of Directors List\*

Please upload a current list of members of your organization's Board of Directors. Excel, Word, and PDF formats are acceptable.

2023 Members Appointed Year and Affiliation- term date 2023 0609.docx

### IRS Form 990\*

Please upload a PDF copy of your most recently submitted IRS Form 990.

**If Form 990 from your most recent fiscal year is delayed or you have received an extension, please explain in the text space below. You may also explain if you don't have a Form 990 due to organization type.** You should still upload the most recent publicly available 990.

If you file a Form 990-EZ and do not have anything to attach, please note so below.

IRS 990 2021 Public Disclosure Copy.pdf

## Most Recent Financial Statements

Upload a PDF version of your most recent financial statements. If you have audited financial statements, please upload the most recently conducted audit. If you do not have a recent audit, please explain why.

2022 Audit Neighborly Care Network.pdf

## Insurance

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### Evidence of Insurance Coverage\*

Grantees of the ARPA Nonprofit Capital Project Fund will be required to maintain appropriate insurance related to your operations and this project. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance.

**If your organization does not have evidence of insurance coverage, please provide an explanation as to why.**

Pinellas Community Foundation COI 2023.pdf

### Insurance Requirement\*

**If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance or other appropriate coverages for the duration of the contract. If you would like to check with your insurance carrier on how to do this, here is the information about PCF you will need:**

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 if you are awarded a contract.**

**PCF will not ask for a certificate naming us as additional insured until the contracting stage.**

Yes, I understand and will comply with this requirement if awarded a contract.

## *Post-Grant Requirements*

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### **Reporting Requirements Acknowledgment\***

Grantees will be required to submit a pre-award agreement within two weeks of receiving an award notice. In addition, grantees will be required to submit monthly expenditure reports until their project is completed and their contract is closed out.

Financial information justifying all expenditures will also need to be provided. This includes but is not limited to:

- Invoices
- Canceled checks
- Credit card statements, along with a record of paying the credit card.

If you have any questions, please contact Rose Cervantes, ARPA Program Officer at [rcervantes@pinellascf.org](mailto:rcervantes@pinellascf.org).  
Yes, I agree to submit this grant agreement and impact report within the specified timeframes.

## *Additional Information*

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### **Additional Upload**

If you have something to share, you can upload it here in PDF format.

Generator & Bathroom bids Site Map and Pandemic Relief Funding.pdf

### **Anything else to share?**

Is there anything else that you would like Pinellas Community Foundation to know or other information your organization would like to share that isn't addressed elsewhere in this application?

Neighborly's clients aren't the only ones who benefit from our adult day care. Family caregivers who must work during the day or need a break from stressful caregiving responsibilities can get a chance to recharge so they can continue to offer compassionate care to their loved one.

## File Attachment Summary

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### *Applicant File Uploads*

- 36 KW specs for Generator Installation.pdf
- Largo Roof Bids #1 and #2.pdf
- Palm Harbor Roof Bids #1 and #2.pdf
- Window Replacement Bids #1 and #2.pdf
- Capital-Budget LARGE Cap Round 2.pdf
- Simple Agency Budget 2023.pdf
- 2023 Members Appointed Year and Affiliation- term date 2023 0609.docx
- IRS 990 2021 Public Disclosure Copy.pdf
- 2022 Audit Neighborly Care Network.pdf
- Pinellas Community Foundation COI 2023.pdf
- Generator & Bathroom bids Site Map and Pandemic Relief Funding.pdf

## Protector® Series

### PROTECTOR® SERIES Standby Generators Liquid-Cooled Gaseous Engine

#### INCLUDES:

- Two-Line LCD Multilingual Digital Evolution™ Controller (English / Spanish / French / Portuguese) with external viewing window for easy indication of generator status and breaker position.
- Capability to be installed within 18 in (457mm) of a building\*
- True Power™ Electrical Technology
- Isochronous Electronic Governor
- Sound Attenuated Enclosure
- Closed Coolant Recovery System
- Smart Battery Charger
- UV / Ozone Resistant Hoses
- ± 1% Voltage Regulation
- Natural Gas or LP Operation
- 5 Year Limited Warranty
- UL 2200 Listed

Note: 25-45 kW units are field convertible between natural gas or liquid propane. 60 kW units are built per fuel requirement and are not convertible.

\*Only if located away from doors, windows, fresh air intakes, and unless otherwise directed by local codes. Applicable for 25 kW and 30 kW units only.

#### Standby Power Rating

Model RG025 (Aluminum - Bisque) - 25 kW 60 Hz  
 Model RG030 (Aluminum - Bisque) - 30 kW 60 Hz  
 Model RG036 (Aluminum - Bisque) - 36 kW 60 Hz  
 Model RG045 (Aluminum - Bisque) - 45 kW 60 Hz  
 Model RG060 (Aluminum - Bisque) - 60 kW 60 Hz



**QUIET-TEST™**

Meets EPA Emission Regulations  
 25, 30, & 45 kW meet CA/MA emissions compliant  
 36 & 60 kW not for sale in CA / MA

## FEATURES

- **INNOVATIVE DESIGN & PROTOTYPE TESTING** are key components of GENERAC'S success in "IMPROVING POWER BY DESIGN." But it doesn't stop there. Total commitment to component testing, reliability testing, environmental testing, destruction and life testing, plus testing to applicable CSA, NEMA, EGSA, and other standards, allows you to choose GENERAC POWER SYSTEMS with the confidence that these systems will provide superior performance.
- **TEST CRITERIA:**
  - ✓ **PROTOTYPE TESTED**                      ✓ **NEMA MG1-22 EVALUATION**
  - ✓ **SYSTEM TORSIONAL TESTED**      ✓ **MOTOR STARTING ABILITY**
- **MOBILE LINK® CONNECTIVITY:** FREE with all RG generators, Mobile Link Wi-Fi allows users to monitor generator status from anywhere in the world using a smartphone, tablet, or PC. Easily access information such as the current operating status and maintenance alerts. Users can connect an account to an authorized service dealer for fast, friendly, and proactive service. With Mobile Link, users are taken care of before the next power outage.
- **SOLID-STATE, FREQUENCY COMPENSATED VOLTAGE REGULATION.** This state-of-the-art power maximizing regulation system is standard on all Generac models. It provides optimized FAST RESPONSE to changing load conditions and MAXIMUM MOTOR STARTING CAPABILITY by electronically torque-matching the surge loads to the engine. Digital voltage regulation at ±1%.
- **SINGLE SOURCE SERVICE RESPONSE** from Generac's extensive dealer network provides parts and service know-how for the entire unit, from the engine to the smallest electronic component.
- **GENERAC TRANSFER SWITCHES.** Long life and reliability are synonymous with GENERAC POWER SYSTEMS. One reason for this confidence is the GENERAC product line is offered with its own transfer systems and controls for total system compatibility.



25 • 30 • 36 • 45 • 60 kW

### GENERATOR SPECIFICATIONS

Type	Synchronous
Rotor Insulation Class	H
Stator Insulation Class	H
Telephone Interference Factor (TIF)	<50
Alternator Output Leads 1-Phase	4 wire
Alternator Output Leads 3-Phase	6 wire
Bearings	Sealed Ball
Coupling	Flexible Disc
Excitation System	Direct

### VOLTAGE REGULATION

Type	Electronic
Sensing	Single Phase
Regulation	± 1%

### GOVERNOR SPECIFICATIONS

Type	Electronic
Frequency Regulation	Isochronous
Steady State Regulation	± 0.25%

### ELECTRICAL SYSTEM

Battery Charge Alternator	12 Volt 15 Amp – 25 & 30 kW 12 Volt 30 Amp – 36, 45, & 60 kW
Static Battery Charger	2 Amp
Recommended Battery (battery not included)	Group 26, 525 CCA
System Voltage	12 Volts

### GENERATOR FEATURES

Revolving field heavy duty generator Directly connected to the engine Operating temperature rise 120 °C above a 40 °C ambient Class H insulation is NEMA rated All models fully prototyped tested
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### ENCLOSURE FEATURES

Aluminum weather protective enclosure	Ensures protection against mother nature. Electrostatically applied textured epoxy paint for added durability.
Enclosed critical grade muffler	Quiet, critical grade muffler is mounted inside the unit to prevent injuries.
Small, compact, attractive	Makes for an easy, eye appealing installation.
SAE	Sound attenuated enclosure ensures quiet operation.

### ENGINE SPECIFICATIONS: 25 & 30 kW

Make	Generac
Model	In-line
Cylinders	4
Displacement (Liters)	1.5
Bore (in / mm)	3.05 / 77.4
Stroke (in / mm)	3.13 / 79.5
Compression Ratio	11:1
Intake Air System	Naturally Aspirated
Lifter Type	Hydraulic

### ENGINE SPECIFICATIONS: 36, 45, & 60 kW

Make	Generac
Model	In-line
Cylinders	4
Displacement (Liters)	2.4
Bore (in / mm)	3.41 / 86.5
Stroke (in / mm)	3.94 / 100
Compression Ratio	9.5:1
Intake Air System	Naturally Aspirated (36 & 45 kW) or Turbocharged / Aftercooled (60 kW)
Lifter Type	Hydraulic

### ENGINE LUBRICATION SYSTEM

Oil Pump Type	Gear
Oil Filter Type	Full flow spin-on cartridge
Crankcase Capacity (qt/l)	4 / 3.8 – 25, 30, 36, & 45 kW 5.25 / 4.96 – 60 kW

### ENGINE COOLING SYSTEM

Type	Closed
Water Pump	Belt driven
Fan Speed (rpm)	2,484 – 25 & 30 kW 1,865 – 36 & 45 kW 2,100 – 60 kW
Fan Diameter (in / mm)	17.7 / 449.6 (25 & 30 kW) 22 / 558.8 (36, 45, & 60 kW)
Fan Mode	Pusher (25 & 30 kW) Puller (36, 45, & 60 kW)

### FUEL SYSTEM

Fuel Type	Natural gas, propane vapor
Carburetor	Down Draft
Secondary Fuel Regulator	Standard
Fuel Shut Off Solenoid	Standard
LP Fuel Pressure	5 – 14 in Water Column / 9 – 26 mm HG
NG Fuel Pressure	5 – 14 in Water Column / 9 – 26 mm HG

### 25 • 30 • 36 • 45 • 60 kW

#### GENERATOR OUTPUT VOLTAGE/kW - 60 Hz

		kW LPG	Amp LPG	kW Nat. Gas	Amp Nat. Gas	CB Size (Both)
RG025	120 / 240 V, 1Ø, 1.0 pf	25	104	25	104	125
	120 / 208 V, 3Ø, 0.8 pf	25	87	25	87	100
	120 / 240 V, 3Ø, 0.8 pf	25	75	25	75	90
RG030	120 / 240 V, 1Ø, 1.0 pf	30	125	30	125	150
	120 / 208 V, 3Ø, 0.8 pf	30	104	30	104	125
	120 / 240 V, 3Ø, 0.8 pf	30	90	30	90	100
RG036	120 / 240 V, 1Ø, 1.0 pf	36	150	36	150	175
	120 / 208 V, 3Ø, 0.8 pf	36	125	36	125	150
	120 / 240 V, 3Ø, 0.8 pf	36	108	36	108	125
	277 / 480 V, 3Ø, 0.8 pf	36	54	36	54	60
RG045	120 / 240 V, 1Ø, 1.0 pf	45	188	45	188	200
	120 / 208 V, 3Ø, 0.8 pf	45	156	45	156	175
	120 / 240 V, 3Ø, 0.8 pf	45	135	45	135	150
	277 / 480 V, 3Ø, 0.8 pf	45	68	45	68	80
RG060	120 / 240 V, 1Ø, 1.0 pf	60	250	60	250	300
	120 / 208 V, 3Ø, 0.8 pf	60	208	60	208	250
	120 / 240 V, 3Ø, 0.8 pf	60	180	60	180	200
	277 / 480 V, 3Ø, 0.8 pf	60	90	60	90	100

#### SURGE CAPACITY IN AMPS

		Voltage Dip @ < .4 pf	
		15%	30%
RG025	120/240 V, 1Ø	65	170
	120/208 V, 3Ø	80	130
	120/240 V, 3Ø	69	112
RG030	120/240 V, 1Ø	75	180
	120/208 V, 3Ø	96	155
	120/240 V, 3Ø	83	134
RG036	120/240 V, 1Ø	105	240
	120/208 V, 3Ø	44	130
	120/240 V, 3Ø	38	115
	277/480 V, 3Ø	20	60
RG045	120/240 V, 1Ø	105	240
	120/208 V, 3Ø	44	130
	120/240 V, 3Ø	38	115
	277/480 V, 3Ø	20	60
RG060	120/240 V, 1Ø	140	320
	120/208 V, 3Ø	70	210
	277/480 V, 3Ø	30	91

#### ENGINE FUEL CONSUMPTION

		Natural Gas		Propane		
		(ft³/hr)	(m³/hr)	(gal/hr)	(l/hr)	(ft³/hr)
RG026	Exercise cycle	60	1.7	0.7	2.5	24
	25% of rated load	220	6.3	2.9	9.1	88
	50% of rated load	297	8.4	3.3	12.3	119
	75% of rated load	362	10.3	4	15	145
	100% of rated load	430	12.2	4.7	17.8	172
RG030	Exercise cycle	60	1.7	0.7	2.5	24
	25% of rated load	240	6.8	2.6	10	96
	50% of rated load	320	9.1	3.5	13.3	128
	75% of rated load	400	11.4	4.4	16.6	160
	100% of rated load	492	14	5.4	20.4	197
RG036	Exercise cycle	65	1.8	0.7	2.6	25
	25% of rated load	210	6	2.3	8.6	83
	50% of rated load	380	10.8	4.2	15.7	151
	75% of rated load	545	15.5	5.9	22.4	216
	100% of rated load	730	20.7	8	30.1	290
RG045	Exercise cycle	65	1.8	0.7	2.6	25
	25% of rated load	210	6	2.3	8.6	83
	50% of rated load	380	10.8	4.2	15.7	151
	75% of rated load	545	15.5	5.9	22.4	216
	100% of rated load	730	20.7	8	30.1	290
RG060	Exercise cycle	123	3.5	1.34	5.1	49.3
	25% of rated load	267	7.6	2.7	10.5	101
	50% of rated load	483	13.7	5	19	183
	75% of rated load	672	19.1	7	26.5	255
	100% of rated load	862	24.5	9	33.9	327

Note: **Fuel pipe must be sized for full load.**

For Btu content, multiply ft³/hr x 2,520 (LP) or ft³/hr x 1,000 (NG)

For megajoule content, multiply m³/hr x 93.15 (LP) or m³/hr x 37.26 (NG)

Refer to "Emissions Data Sheets" for maximum fuel flow for EPA and SCAQMD permitting purposes.

STANDBY RATING: Standby ratings apply to installations served by a reliable utility source. The standby rating is applicable to varying loads for the duration of a power outage. There is no overload capability for this rating. Ratings are in accordance with ISO-3046-1. Design and specifications are subject to change without notice.

## 25 • 30 • 36 • 45 • 60 kW

## operating data

### ENGINE COOLING

	25 kW	30 kW	36 kW	45 kW	60 kW
Air flow (inlet air including alternator and combustion air in cfm/cmm)	2,490 / 70.5	2,490 / 70.5	2,725 / 77.2	2,725 / 77.2	3,280 / 92.9
System coolant capacity (gal / liters)	2 / 7.6	2 / 7.6	2.5 / 9.5	2.5 / 9.5	2.5 / 9.5
Heat rejection to coolant (BTU per hr/MJ per hr)	112,000 / 118.2	135,000 / 142.4	193,000 / 203.6	193,000 / 203.6	270,000 / 284.9
Maximum operation air temperature on radiator (°F / °C)	140 / 60				
Maximum ambient temperature (°F / °C)	122 / 50				

### COMBUSTION REQUIREMENTS

Flow at rated power (cfm / cmm)	62 / 1.8	72 / 2	144 / 4.1	144 / 4.1	180 / 5.1
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### SOUND EMISSIONS

Sound output in dB(A) at 23 ft (7 m) with generator in exercise mode*	59	59	61	61	65
Sound output in dB(A) at 23 ft (7 m) with generator operating at normal load*	72	73	73	73	72

\*Sound levels are taken from the front of the generator. Sound levels taken from other sides of the generator may be higher depending on installation parameters.

### EXHAUST

Exhaust flow at rated output (cfm / cmm)	203 / 5.7	237 / 6.7	300 / 8.5	420 / 11.9	494 / 14
Exhaust temperature at muffler outlet (°F / °C)	1,100 / 593	1,130 / 610	1,075 / 579	1,100 / 593	1,050 / 566

### ENGINE PARAMETERS

Rated Synchronous rpm	3,600
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### POWER ADJUSTMENT FOR AMBIENT CONDITIONS

Temperature Deration .....	3% for every 10 °C above 25 °C or 1.65% for every 10 °F above 77 °F
Altitude Deration (25, 30, 36, & 45 kW) .....	1% for every 100 m above 183 m or 3% for every 1,000 ft above 600 ft
Altitude Deration (60 kW) .....	1% for every 100 m above 915 m or 3% for every 1,000 ft above 3,000 ft

### CONTROLLER FEATURES

Two-Line Plain Text LCD Display .....	Simple user interface for ease of operation.
Mode Switch: AUTO .....	Automatic Start on Utility failure. 7 day exerciser.
OFF .....	Stops unit. Power is removed. Control and charger still operate.
MANUAL .....	Start with starter control, unit stays on. If utility fails, transfer to load takes place.
Programmable start delay between 10 – 30 seconds .....	Standard 10 sec
Engine Start Sequence .....	Cyclic cranking: 16 sec on, 7 rest (90 sec maximum duration)
Engine Warm-up .....	5 sec
Engine Cool-Down .....	1 min
Starter Lock-out .....	Starter cannot re-engage until 5 sec after engine has stopped.
Smart Battery Charger .....	Standard
Automatic Voltage Regulation with Over and Under Voltage Protection .....	Standard
Automatic Low Oil Pressure Shutdown .....	Standard
Overspeed Shutdown .....	Standard, 72 Hz
High Temperature Shutdown .....	Standard
Overcrank Protection .....	Standard
Safety Fused .....	Standard
Failure to Transfer Protection .....	Standard
Low Battery Protection .....	Standard
50 Event Run Log .....	Standard
Future Set Capable Exerciser .....	Standard
Incorrect Wiring Protection .....	Standard
Internal Fault Protection .....	Standard
Common External Fault Capability .....	Standard
Governor Failure Protection .....	Standard

### REMOTE MONITORING

● Ability to view generator status	Monitor generator with a smartphone, tablet, or computer at any time via the Mobile Link application for complete peace of mind.
● Ability to view generator Exercise / Run and Total Hours	Review the generator's complete protection profile for exercise hours and total hours.
● Ability to view generator maintenance information	Provides maintenance information for the specific model generator when scheduled maintenance is due.
● Monthly report with previous month's activity	Detailed monthly reports provide historical generator information.
● Ability to view generator battery information	Built in battery diagnostics displaying current state of the battery.
● Weather information	Provides detailed local ambient weather conditions for generator location.

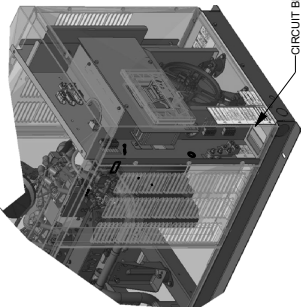
Model #	Product	Description
G0071690	Mobile Link® 4G LTE Cellular Accessory	Generac's Mobile Link allows you to check the status of your generator from anywhere that you have access to an Internet connection from a PC or with any smart device. You will even be notified when a change in the generator's status occurs via e-mail or text message. Note: Harness Adapter Kit required. Available in the U.S. only.
G006175-0 - 25 & 30 kW G005630-1 - 36, 45, & 60 kW	Cold Weather Kit	If the temperature regularly falls below 32 °F (0 °C), install a cold weather kit to maintain optimal battery temperature. Kit consists of battery warmer with thermostat built into the wrap.
G006174-0 - 25 & 30 kW G005616-0 - 36, 45, & 60 kW	Extreme Cold Weather Kit	Recommended where the temperature regularly falls below 32 °F (0 °C) for extended periods of time. For liquid cooled units only.
G005651-0	Base Plug Kit	Add base plugs to the base of the generator to keep out debris.
G005703-0 - Bisque	Paint Kit	If the generator enclosure is scratched or damaged, it is important to touch-up the paint to protect from future corrosion. The paint kit includes the necessary paint to properly maintain or touch-up a generator enclosure.
G006176-0 - 25 & 30 kW G006172-0 - 36 & 45 kW G006171-0 - 60 kW	Scheduled Maintenance Kit	The Liquid-Cooled Scheduled Maintenance Kits offer all the hardware necessary to perform complete maintenance on Generac liquid-cooled generators.
G007000-0 (50 Amps) G007006-0 (100 Amps)	Smart Management Module	Smart Management Modules (SMM) optimize the performance of a standby generator. They manage large electrical loads upon startup and load shed to aid in recovery when overloaded. In many cases, SMMs can reduce the overall size and cost of the system.
G006510-0	E-Stop resettable switch for commercial installs to NEC2020	E-stop allows for immediate fuel shutoff and generator shutdown in the event of an emergency.
G007005-0	Wi-Fi LP Fuel Level Monitor	The Wi-Fi enabled LP fuel level monitor provides constant monitoring of the connected LP fuel tank. Monitoring the LP tank's fuel level is an important step in making sure your generator is ready to run during an unexpected power failure. Status alerts are available through a free application to notify when your LP tank is in need of a refill.
A0000018981	Ultrasonic Cleaner Solution	An ultra-concentrated anti-corrosive cleaning solution engineered to reach the smallest cavities to clean the toughest contaminants. This water based formula is non-toxic, biodegradable, and safe for both metal and plastic surfaces and is superior in rinsability.
A0000019001	All Surface Protectant	All Surface Protectant for vinyl, rubber, and plastics creates a barrier that seals & protects surfaces from water and UV rays while renewing the look of the surface.

# 25 & 30 kW

Drawing #0K8420-B (1 of 2)

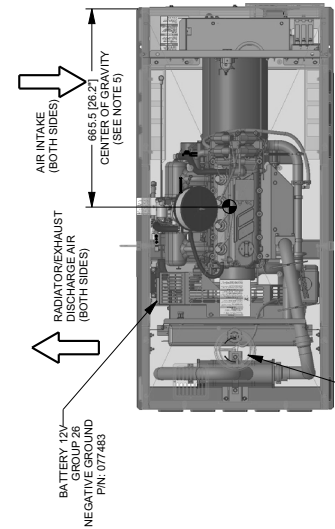
## installation layout

- NOTES:**
- MINIMUM RECOMMENDED CONCRETE PAD SIZE: 1092 (43") WIDE X 1887 (74.3") LONG. REFERENCE INSTALLATION GUIDE SUPPLIED WITH UNIT FOR CONCRETE PAD GUIDELINES.
  - ALLOW SUFFICIENT ROOM ON ALL SIDES OF THE GENERATOR FOR MAINTENANCE AND SERVICING. THIS UNIT MUST BE INSTALLED IN ACCORDANCE WITH CURRENT NATIONAL ELECTRICAL CODE (NEC), NFPA 70 STANDARDS AS WELL AS ANY OTHER FEDERAL, STATE, AND LOCAL CODES.
  - CONTROL PANEL / CIRCUIT BREAKER INFORMATION:
    - SEE SPECIFICATION SHEET OR OWNERS MANUAL.
    - ACCESSIBLE REAR ENCLOSURE COVER PANEL TO ACCESS THE STUB-UP AREAS AS FOLLOWS:
      - HIGH VOLTAGE CONNECTION INCLUDING AC LOAD LEAD CONDUIT CONNECTION
      - NEUTRAL CONNECTION, BATTERY CHARGER 120 VOLT AC (0.5 AMP MAX) CONNECTION
      - BATTERY CHARGER 12V DC CONNECTION
      - BATTERY CHARGER 12V DC CONNECTION
    - CENTER OF GRAVITY AND WEIGHT MAY CHANGE DUE TO UNIT OPTIONS.
    - BOTTOM OF GENERATOR SET MUST BE ENCLOSED TO PREVENT PEST INTRUSION AND RECIRCULATION OF DISCHARGE AIR AND/OR IMPROPER COOLING AIR FLOW.
  - EXHAUST SYSTEM MAXIMUM BACK PRESSURE: 24 INCHES H2O.
  - EXHAUST SYSTEM MAXIMUM BACK PRESSURE: 24 INCHES H2O.
  - MOUNTING BOLTS OR STUDS TO MOUNTING SURFACE SHALL BE 5/8"-11 GRADE 5 (USE STANDARD SAE TORQUE SPECS)
  - MUST ALLOW FREE FLOW OF INTAKE AIR, DISCHARGE AIR AND EXHAUST. SEE SPEC SHEET FOR MINIMUM AIR FLOW AND MAXIMUM RESTRICTION REQUIREMENTS.
  - EXHAUST MUST BE DISCHARGED TO THE OUTSIDE. EXHAUST AIR IS AVAILABLE AND THAT DISCHARGE AIR FROM RADIATOR IS NOT RECIRCULATED.
  - EXHAUST MUFFLER ENCLOSED WITHIN GENERATOR ENCLOSURE. REMOVE ENCLOSURE TO ACCESS EXHAUST MUFFLER.

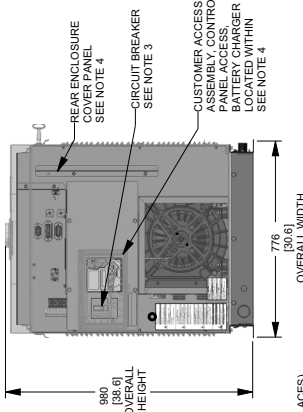
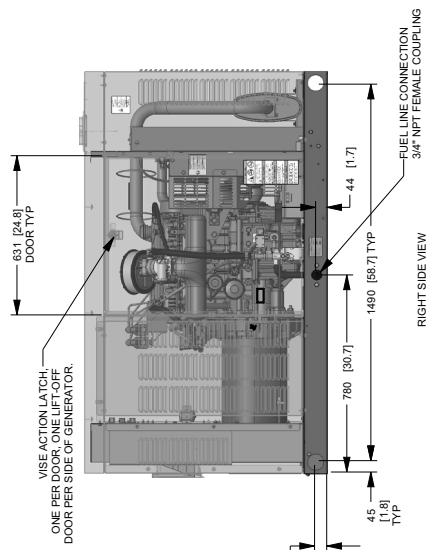


SERVICE ITEM	1.5L
OIL FILL CAP	EITHER DOOR
OIL DIE STICK	RIGHT DOOR
OIL FILTER	RIGHT DOOR
OIL DRAIN HOSE	RIGHT DOOR
RADIATOR DRAIN HOSE	RIGHT DOOR
AIR CLEANER ELEMENT	RIGHT DOOR
MUFFLER	SEE NOTE 12
FAN BELT	EITHER DOOR
BATTERY	RIGHT DOOR

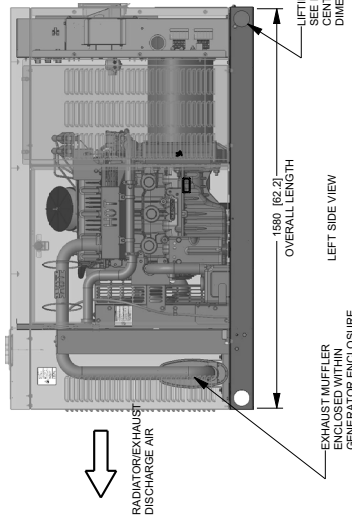
REFERENCE OWNERS MANUAL FOR PERIODIC REPLACEMENT PART LISTINGS.



TOP VIEW



REAR VIEW



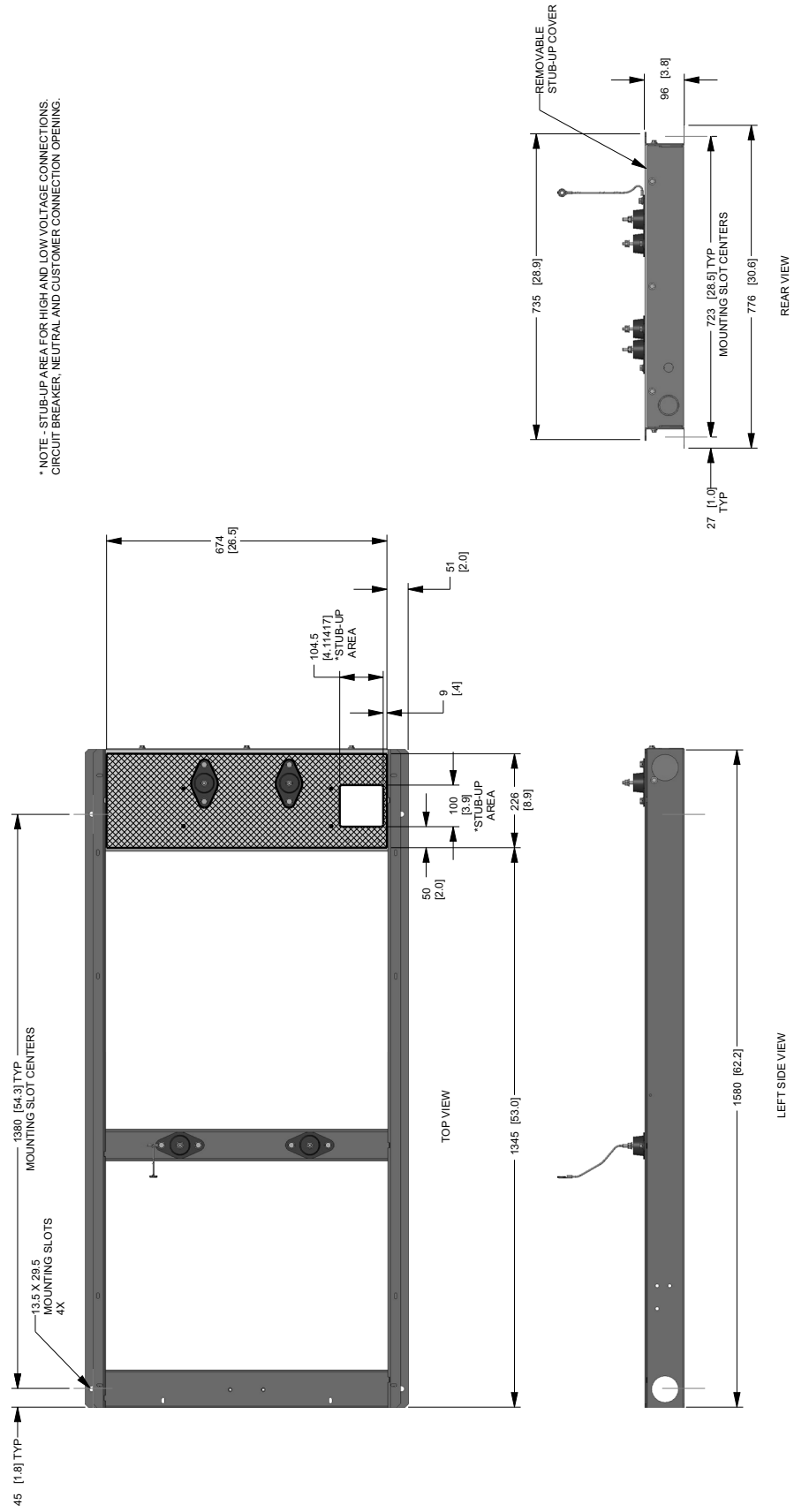
LEFT SIDE VIEW

ENGINE KW	ENCLOSURE MATERIAL	WEIGHT DATA		SHIPPING WEIGHT
		GEN WEIGHT KG (LBS)	SHIPPING WEIGHT KG (LBS)	
1.5L/25KW	ST	392 (865)	30 (66)	422 (931)
1.5L/30KW	ST	406 (895)	30 (66)	436 (961)
1.5L/25KW	AL	352 (777)	30 (66)	382 (843)
1.5L/30KW	AL	366 (807)	30 (66)	396 (873)

# 25 & 30 kW

## installation layout

Drawing #0K8420-B (2 of 2)



# 36 & 45 kW

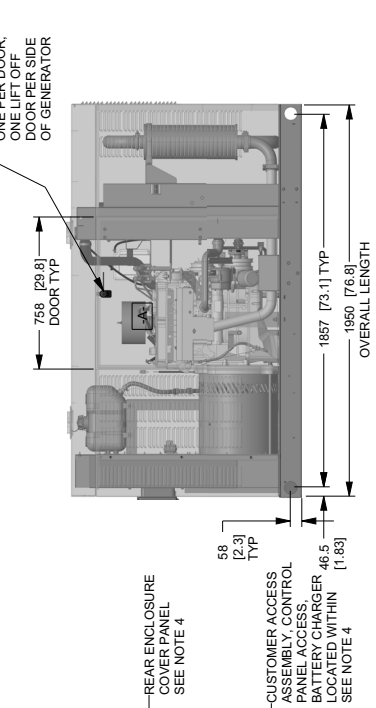
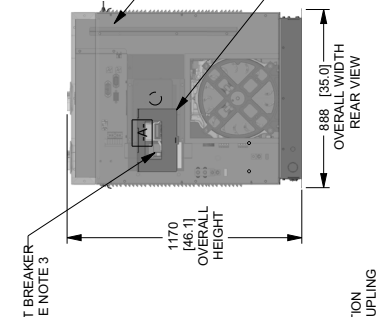
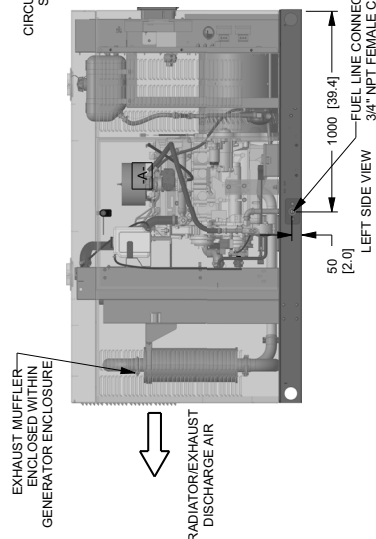
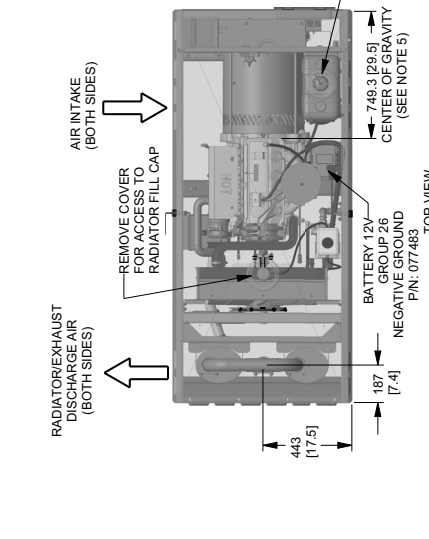
Drawing #0K8636-B (1 of 2)

# installation layout

- NOTES:**
1. MINIMUM RECOMMENDED CONCRETE PAD SIZE: 194MM (47") WIDE X 2256MM (88.8") LONG. REFERENCE INSTALLATION GUIDE SUPPLIED WITH UNIT FOR CONCRETE PAD GUIDELINES.
  2. ALLOW SUFFICIENT ROOM ON ALL SIDES OF THE GENERATOR FOR MAINTENANCE AND SERVICING. THIS UNIT MUST BE INSTALLED IN ACCORDANCE WITH CURRENT APPLICABLE NFPA 37 AND NFPA 70 STANDARDS AS WELL AS ANY OTHER FEDERAL, STATE, AND LOCAL CODES.
  3. CONTROL PANEL / CIRCUIT BREAKER INFORMATION:
    - SEE SPECIFICATION SHEET OR OWNERS MANUAL
    - ACCESSIBLE THROUGH CUSTOMER ACCESS ASSEMBLY DOOR ON REAR OF GENERATOR.
  4. REMOVE THE REAR ENCLOSURE COVER PANEL TO ACCESS THE STUB-UP AREAS AS FOLLOWS:
    - HIGH VOLTAGE CONNECTION INCLUDING AC LOAD LEAD CONDUIT CONNECTION
    - NEUTRAL CONNECTION, BATTERY CHARGER 120 VOLT AC (0.5 AMP MAX) CONNECTION.
    - LOW VOLTAGE CONNECTION INCLUDING TRANSFER SWITCH CONTROL WIRES.
  5. CENTER OF GRAVITY AND WEIGHT MAY CHANGE DUE TO UNIT OPTIONS.
  6. BOTTOM OF GENERATOR SECTION MUST BE ENCLOSED TO PREVENT PEST INTRUSION AND REFRIGERANT LEAKAGE. SEE OWNER'S MANUAL FOR REFRIGERANT COOLING AIR FLOW.
  7. REFERENCE OWNERS MANUAL FOR LIFTING WARNINGS.
  8. MOUNTING BOLTS OR STUDS TO MOUNTING SURFACE SHALL BE 5/8-11 GRADE 5 (USE STANDARD SAE TORQUE SPECS)
  9. MUST ALLOW FREE FLOW OF INTAKE AIR, DISCHARGE AIR AND EXHAUST. SEE SPEC SHEET FOR MINIMUM AIR FLOW AND MAXIMUM RESTRICTION REQUIREMENTS.
  10. GENERATOR MUST BE INSTALLED SUCH THAT FRESH COOLING AIR IS AVAILABLE AND THAT DISCHARGE AIR FROM RADIATOR IS NOT RECIRCULATED.
  11. EXHAUST MUFFLER AND FAN BELT ENCLOSED WITHIN GENERATOR ENCLOSURE. REMOVE FRONT PANEL TO ACCESS.

SERVICE ITEM	2.4L
OIL FILL CAP	EITHER SIDE
OIL DIP STICK	RIGHT SIDE
OIL FILTER	RIGHT SIDE
OIL DRAIN HOSE	RIGHT SIDE
RADIATOR DRAIN HOSE	LEFT SIDE
COOLANT RECOVERY BOTTLE	LEFT SIDE
AIR CLEANER ELEMENT	ROOF TOP
MUFFLER	LEFT SIDE
DRIVE BELT	SEE NOTE 11
BATTERY	EITHER SIDE
LUBE OIL MAINTAINER SUPPLY TANK FILL CAP	LEFT SIDE
	ROOF TOP

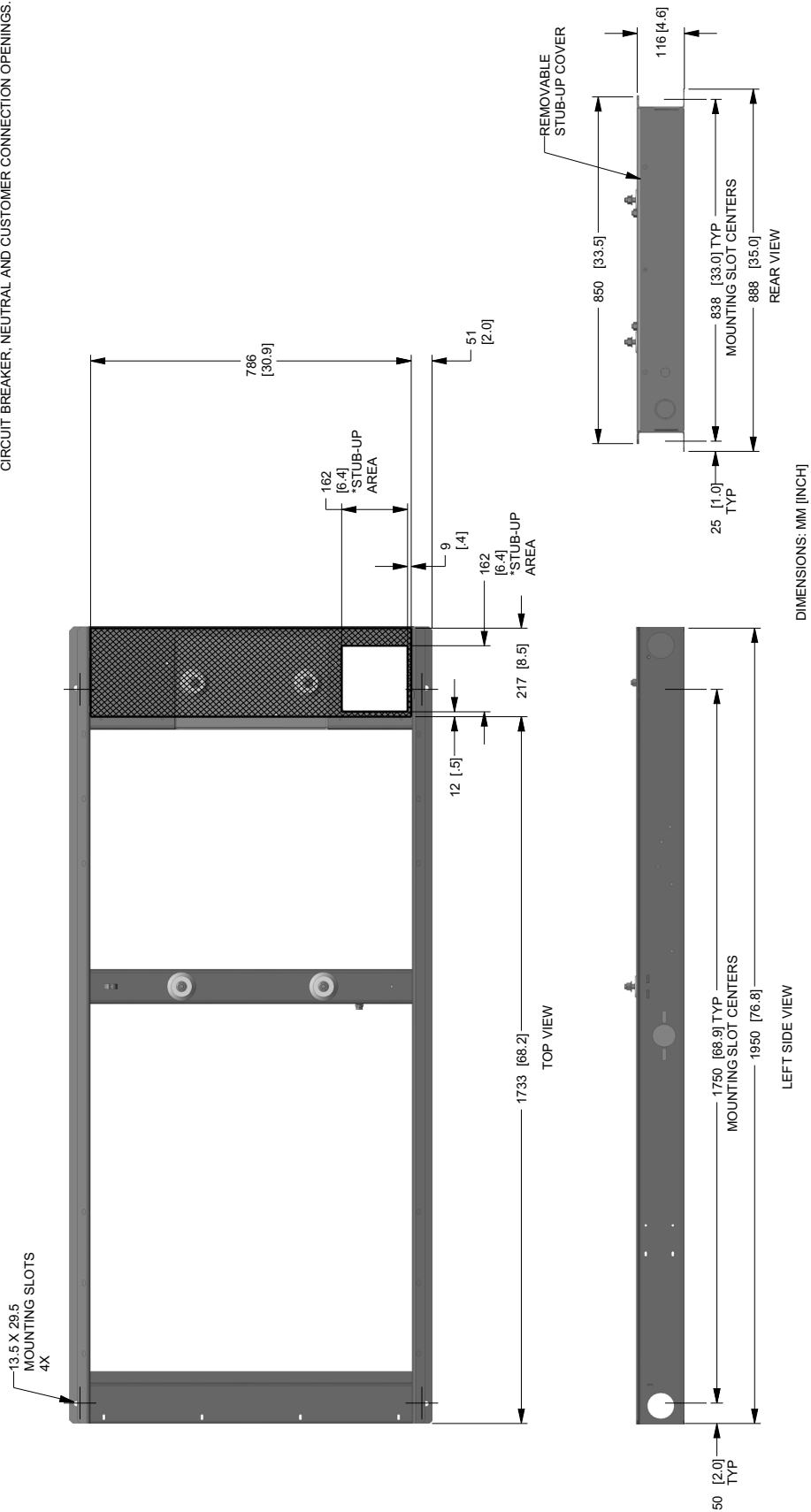
REMOVE COVER FOR ACCESS TO LUBE OIL MAINTAINER SUPPLY TANK REFERENCE OWNERS MANUAL FOR PERIODIC REPLACEMENT PART LISTINGS.



ENGINE/KW	ENCLOSURE MATERIAL	WEIGHT DATA	
		WEIGHT GENSET ONLY (KG)	WEIGHT SHIPPING SKID (KG)
2.4L 36KW	ST	569 [1255]	613 [1353]
2.4L 36KW	AL	545 [1202]	590 [1300]
2.4L 45KW	ST	596 [1313]	640 [1411]
2.4L 45KW	AL	572 [1260]	616 [1358]

DIMENSIONS: MM [INCH]

\*NOTE - STUB-UP AREA FOR HIGH AND LOW VOLTAGE CONNECTIONS. CIRCUIT BREAKER, NEUTRAL AND CUSTOMER CONNECTION OPENINGS.

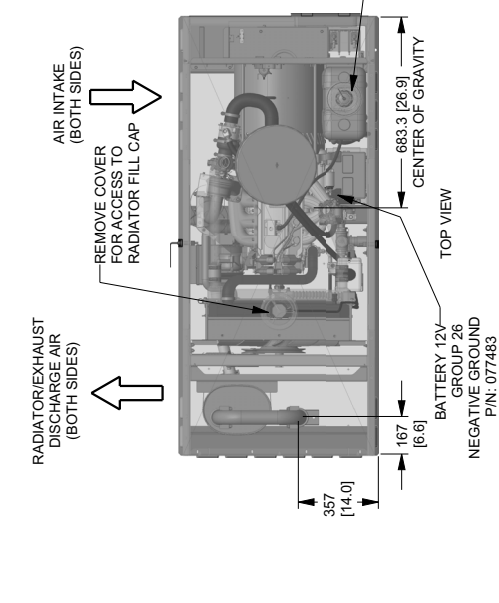




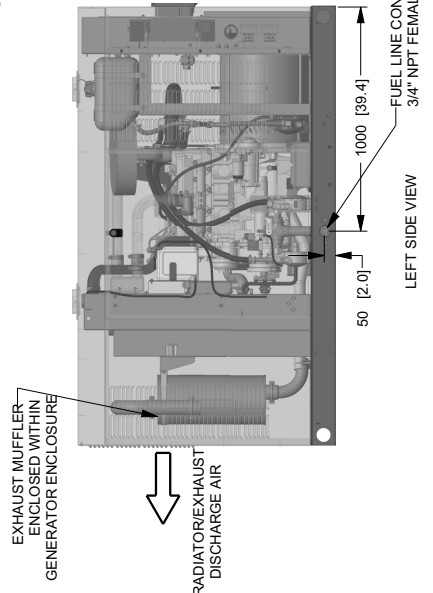
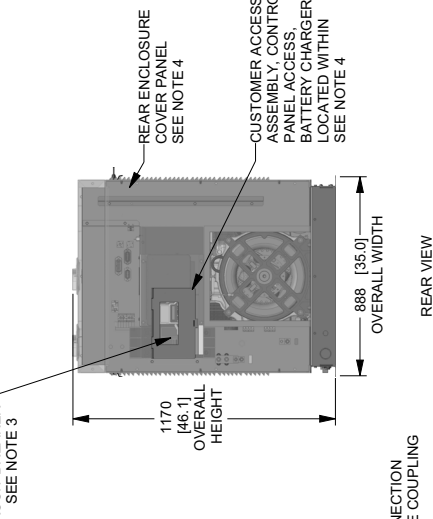
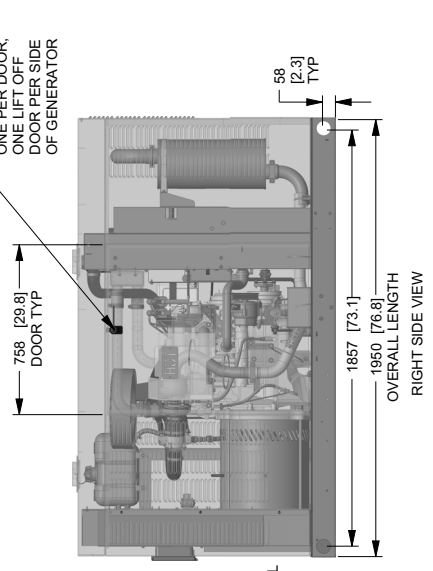
# 60 kW

Drawing #00L2090-B (1 of 2)

SERVICE ITEM	24L
OIL FILL CAP	EITHER SIDE
OIL DIP STICK	RIGHT SIDE
OIL FILTER	LEFT SIDE
OIL DRAIN HOSE	RIGHT SIDE
RADIATOR DRAIN HOSE	LEFT SIDE
CODULANT RECOVERY BOTTLE	LEFT SIDE
RADIATOR FILL CAP	ROOF TOP
AIR CLEANER ELEMENT	LEFT SIDE
SPARK PLUGS	LEFT SIDE
MUFFLER	SEE NOTE 11
DRIVE BELT	EITHER SIDE
FAN BELT	SEE NOTE 11
BATTERY	LEFT SIDE
LUBE OIL MAINTAINER SUPPLY TANK FILL CAP	ROOF TOP



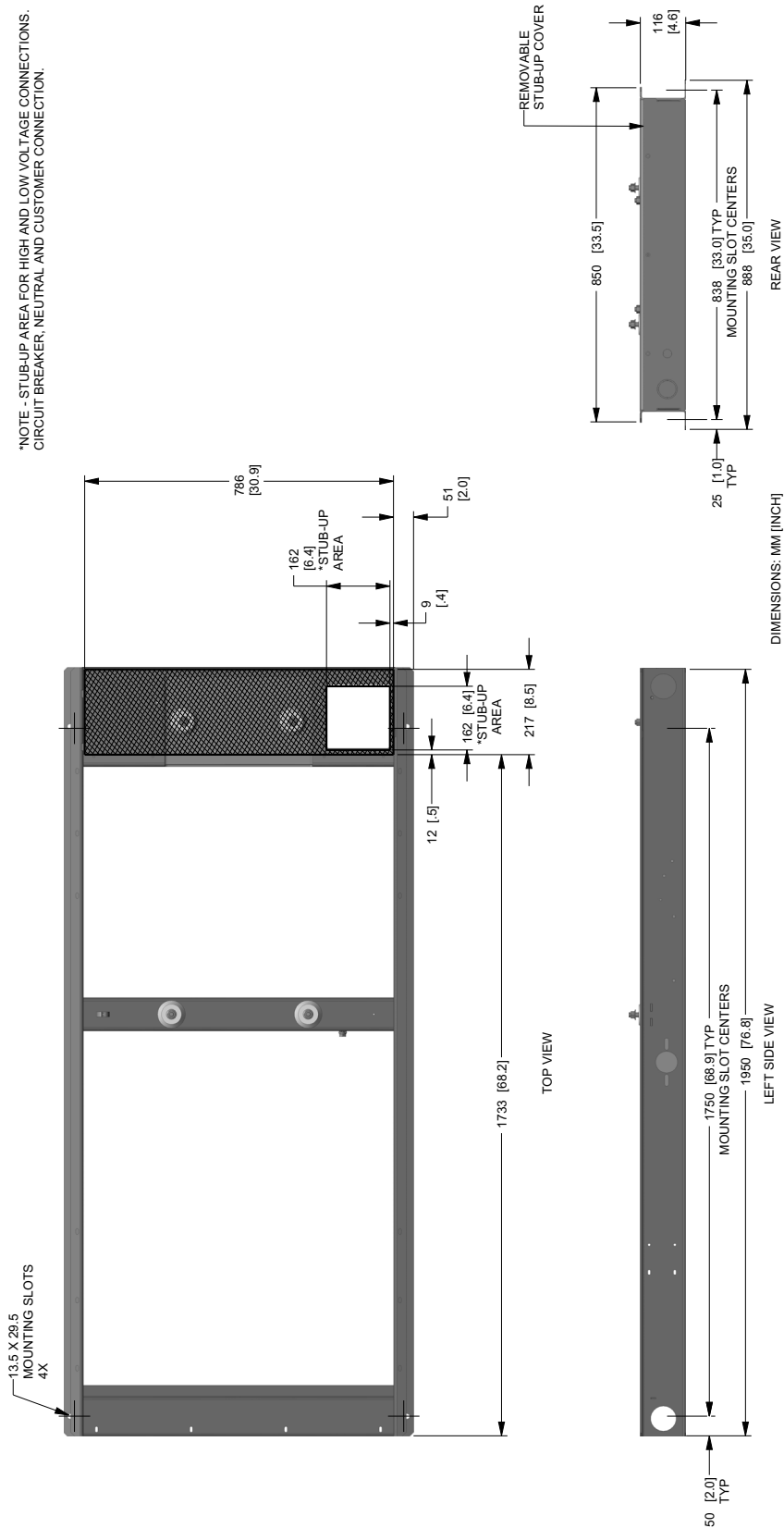
- NOTES:**
- MINIMUM RECOMMENDED CONCRETE PAD SIZE: 1194MM (47") WIDE X 2256MM (88.8") LONG. REFERENCE INSTALLATION GUIDE SUPPLIED WITH UNIT FOR CONCRETE PAD GUIDELINES.
  - ALLOW SUFFICIENT ROOM ON ALL SIDES OF THE GENERATOR FOR MAINTENANCE AND SERVICING. THIS UNIT MUST BE INSTALLED IN ACCORDANCE WITH CURRENT APPLICABLE NFPA 37 AND NFPA 70 STANDARDS AS WELL AS ANY OTHER FEDERAL, STATE, AND LOCAL CODES.
  - CONTROL PANEL / CIRCUIT BREAKER INFORMATION:
    - SEE SPECIFICATION SHEET OR OWNERS MANUAL
    - ACCESSIBLE THROUGH CUSTOMER ACCESS ASSEMBLY DOOR ON REAR OF GENERATOR.
  - REMOVE THE REAR ENCLOSURE COVER PANEL TO ACCESS THE STUB UP AREAS AS FOLLOWS:
    - HIGH VOLTAGE CONNECTION INCLUDING AC LOAD LEAD CONDUIT CONNECTION
    - NEUTRAL CONNECTION, BATTERY CHARGER 120 VOLT AC (0.5 AMP MAX) CONNECTION.
    - LOW VOLTAGE CONNECTION INCLUDING TRANSFER SWITCH CONTROL WIRES.
  - CENTER OF GRAVITY AND WEIGHT MAY CHANGE DUE TO UNIT OPTIONS.
  - BOTTOM OF GENERATOR SET MUST BE ENCLOSED TO PREVENT PEST INTRUSION AND RECIRCULATION OF DISCHARGE AIR AND/OR IMPROPER COOLING AIR FLOW.
  - REFERENCE OWNERS MANUAL FOR LIFTING WARNINGS.
  - MOUNTING BOLTS OR STUDS TO MOUNTING SURFACE SHALL BE 5/8-11 GRADE 5 (USE STANDARD SAE TORQUE SPECS)
  - MUST ALLOW FREE FLOW OF INTAKE AIR, DISCHARGE AIR AND EXHAUST. SEE SPEC SHEET FOR MINIMUM AIR FLOW AND MAXIMUM RESTRICTION REQUIREMENTS.
  - GENERATOR MUST BE INSTALLED SUCH THAT FRESH COOLING AIR IS AVAILABLE AND THAT DISCHARGE AIR FROM RADIATOR IS NOT RECIRCULATED.
  - EXHAUST MUFFLER AND FAN BELT ENCLOSED WITHIN GENERATOR ENCLOSURE. REMOVE FRONT PANEL TO ACCESS.



WEIGHT DATA				
ENGINE/KW	ENCLOSURE MATERIAL	WEIGHT GENSET ONLY KG [LBS]	WEIGHT SHIPPING SKID KG [LBS]	SHIPPING WEIGHT KG [LBS]
24L 60KW	ST	592 [1283]	44 [96]	636 [1381]
24L 60KW	AL	558 [1230]	44 [96]	602 [1328]

DIMENSIONS: MM [INCH]

\*NOTE - STUB-UP AREA FOR HIGH AND LOW VOLTAGE CONNECTIONS. CIRCUIT BREAKER, NEUTRAL AND CUSTOMER CONNECTION.



# Magyar Roofing Inc

Licensed and Insured  
8226 129th St  
magyarroofing@gmail.com  
Seminole, FL. 33776

CCC1328213  
BBB Accredited

(727) 687-1279 - Peter Magyar

## ROOF PROPOSAL

Name Neighborly Care Network (Myra)  
Address 11095 131st St  
City, State, Zip Largo Fl 33774  
Phone 813-407-2995  
Email mshazell@neighborly.org

Tear off roof material to wood  
Inspect and Repair all wood for \$10 per foot/ \$100 per sheet of plywood  
Renail decking with 8 penny ring shank nails

## PITCHED AREA

Dry in / Secondary water barrier Owens Corning Rhino G Peel and Stick  
Type of Material Owens Corning Duration shingle 50 year, 130 MPH wind rating  
Drip Edge 6 inch, 2 1/2 inch face  
Ventilation 40 feet, Owens Corning Vent Sure (Shingle over)

## LOW SLOPE AREA

Dry in / Secondary Water Barrier Certainteed SA Plybase (Self Adhered)  
Type of Material Certainteed SA Modified Bitumen (Self Adhered)  
Taper system N/A

First \$400 on wood work will be no charge  
Clean and remove all debris from job site  
Magyar Roofing will be responsible for all permits and inspections  
All work will be done in accordance with Pinellas County  
Emails will be sent for invoices, warranties, pics and wind mitigation info

**Total Cost \$30,960.00 (Plus the cost of wood)**

Owner Signature \_\_\_\_\_ Print \_\_\_\_\_ Date 9-17-2023

# Magyar Roofing, Inc.

CCC 1328213

Licensed and insured • 8226 129<sup>th</sup> Street N, Seminole, FL 33776

(727) 687-1279

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## Re-Roofing Process

A licensed Roofing Contractor (Pete Magyar) will be available on the property the majority of the time ensuring you get the best job possible.

**Step 1:** No one needs to be home during the roof replacement process. All gates need to be unlocked during the installation process to ensure access to the entire property. If you have a dog, please keep him restrained and away from the house or indoors. Dogs tend to be frightened by strangers. Please remove delicate items from walls and china cabinets due to slight vibrations that may occur. Removing your old roof can be very dirty. You may want to cover any items stored in your attic and/or garage (open ceilings). A trailer will need to be placed in your driveway for disposal of all debris. It may arrive as early as 7:00 a.m. Please have driveways clear of vehicles ahead of time and make sure electricity is available (Some of the trucks that show up are very heavy and could crack the driveway).

**Step 2:** Tearing off old roofing materials from the top down prevents excessive debris from falling in attic. On lower pitched roofs, most debris will be dumped directly into the trailer. Tarps will be laid out to catch any falling debris around the house.

**Step 3:** All roofs will be torn off down to the wood (within reason). The wood will be inspected and repaired or replaced as necessary. Wood will then be re-nailed (4" on the edges, 6" in the center) with 8 penny ring shank nails (decking). A secondary leak barrier (Or a 30# felt option) will then be installed to keep house water-tight. For flat roofs, a 43 lb. felt or a peel and stick plybase will be installed.

**Step 4:** Pre-painted drip edges are used on all installations. Drip edge is used to prevent decking from being exposed to the weather. Drip edge properly installed (nailed to code every four inches) can prevent water from dripping behind gutters and deteriorating the fascia board.

**Step 5:** All roofing materials will be installed as per manufacturer recommended specifications. Shingles will be nailed with a minimum of 1 ¼ " in length.

**Step 6:** All valleys will be installed with 26- gauge galvanized metal and sealed with roof cement on both sides before shingling begins. The first shingled side will cover the

valley metal. A line is snapped just off center to the high side to prevent water from sitting in the valley. A six- inch line of roof cement is applied just under the second side to divert water out.

**Step 7:** We install lead boots and 26- gauge galvalume roof vents. They are designed to protect against squirrels and birds entering your attic. All vents and boots are sealed at all layers to ensure a leak proof penetration. Some dust (granules) can get into your vents so please turn them on after we are done tearing off (over stove/bathroom). A shingle over ridge vent (with baffle) will be cut out and installed to ensure stability and proper ventilation (soffit vents are very important and must work properly because of the air-tight Peel and stick).

**Step 8:** Lines will be snapped to keep your roofing straight in the field and at hips and valleys. We will use the hip and ridge mode for the shingle selected to ensure the right match and longevity. A tapered system will be used on flat areas of your roof to prevent any ponding water.

**Final:** Upon completion, all gutters and downspouts are cleaned of debris. We clean your driveway, sidewalk, and decks. Your yards and flowerbeds are cleaned, and magnet swept for your family's safety. (Please check for nails around property during and after completion). We do a complete visual inspection of all work performed. During this inspection, we re-check the perimeter of the house for any debris and clean as needed. Once this is complete, we walk around with you to ensure you are satisfied with all aspects of our work.

Within 48 hours of job completion, e-mails will be sent to you which will include approximately 30-slideshow style pictures and information regarding your Wind Mitigation inspection. Once the final inspection has been approved, you will receive an Invoice and all applicable warranties.

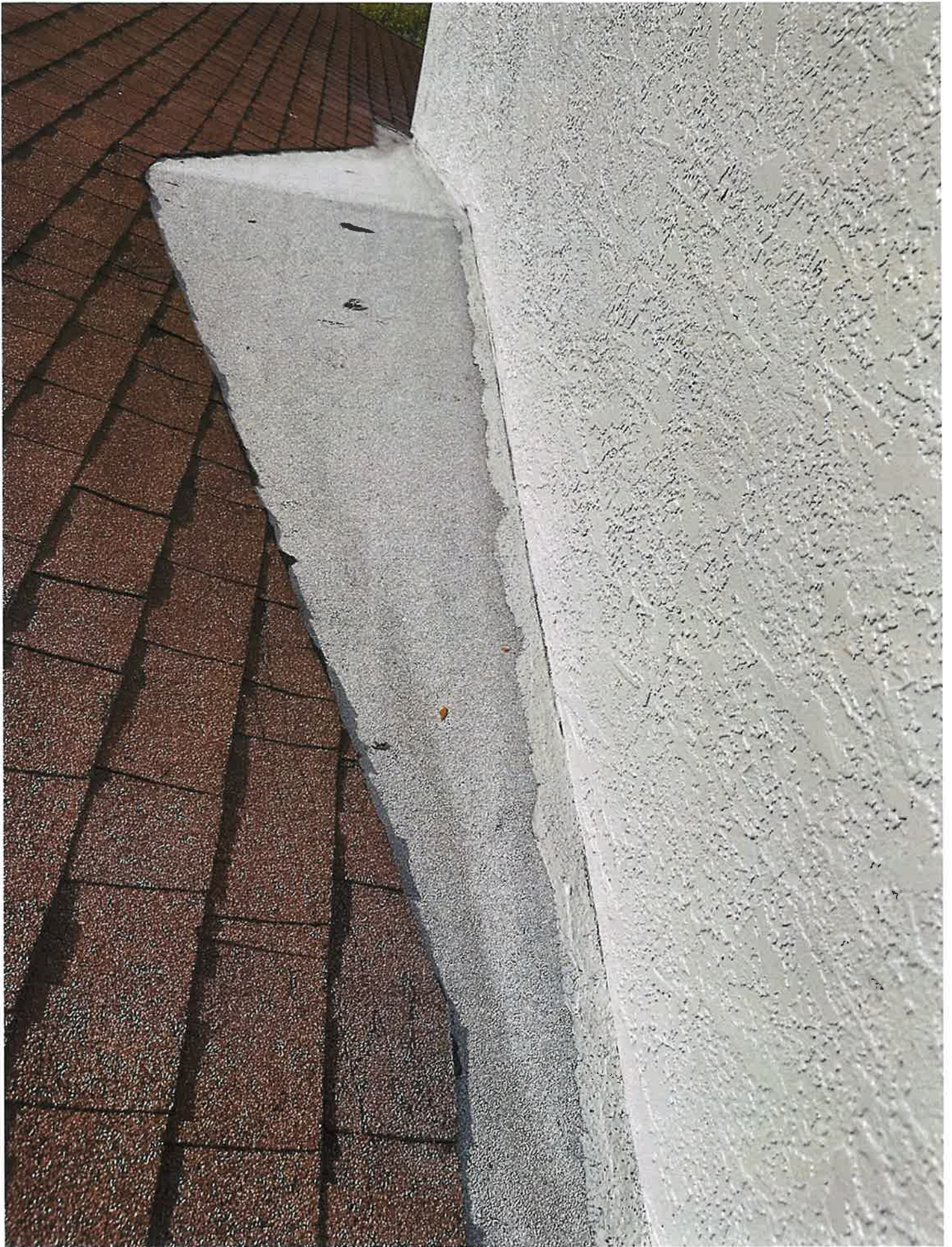
Please do not hesitate to call if you have questions at any time (ask how peel and stick can lower your home-owner's insurance costs every year). Most importantly, **Thank you for your business!**

Pete Magyar (Roofing Contractor) 727-687-1279

















LARGO ROOF BLD #2

# G.W. ROOFING & REPAIR INC.

4770 94<sup>th</sup> St. N.  
St. Petersburg, Fl. 33708  
LIC. # RC 29027586  
727 498 8437

September 20, 2023

RE: Myra - NEIGHBORLY  
11095 131<sup>st</sup> St. N.  
Largo, Fl.  
Email: MSHAZELL@NEIGHBORLY.ORG  
Ph: 7275931253

RE: Installation of New Asphalt Shingle Roof System

**WARRANTY:**

Workmanship only will be warranted by GW ROOFING & REPAIR, LLC for a period of FIVE (5) years and reserves the right to inspect the roof or perform any maintenance needed during the warranty period. This work is to be performed at GW ROOFING'S expense. Any damage caused by outside influences, such as listed below, will be repaired at the Owner's expense:

- a) Unnatural weather, including wind damage, and other acts of God.
- b) Servicemen, other than those authorized by GW ROOFING & REPAIR L.L.C. working on the roof and causing damage to the surface.
- c) Any substance or material being deposited on the roof surface causing damage to the membrane.

**MATERIAL WARRANTY:** ASPHALT SHINGLE WARRANTY *LIFETIME*

**PRICE SCHEDULE SHINGLE SYSTEM: \$31,850.00** (THIRTY ONE THOUSAND EIGHT HUNDRED FIFTY AND 00/100)

**PAYMENT SCHEDULE: 1/2 upon acceptance of proposal 1/2 upon completion of project.**

**ACCEPTANCE:**

UPON ACCEPTANCE OF THIS PROPOSAL, PLEASE SIGN THE ORIGINAL OF THIS PAGE WHERE DESIGNATED BELOW AND RETURN SAME TO THE UNDERSIGNED. A COPY IS PROVIDED FOR YOUR RECORDS.

Payments referred to herein shall not be refundable under any circumstance, including but not limited to the termination of this Agreement for whatever reason. Any alteration or deviation from the above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control (Force Majeure) this is to include shortage of staffing due to Covid 19. GW Roofing is not responsible for any material delays, an alternative material will be offered if we find a specified material is out of stock for an extended period-of-time. We work closely with our supplier, however some of the shortages are unforeseen. Estimates assume that there are no hidden conditions and soil, or other existing items are suitable for intended use. The Owner is to carry Tornado and other necessary insurance on the work described above. Workman's Compensation, Exemptions and Public Liability insurance will be carried by the contractor. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned. If the undersigned owner fails to pay for services rendered and collection efforts become necessary, the undersigned agrees to be responsible for attorney's fees and all collection costs incurred.

**GW ROOFING**

\_\_\_\_\_  
GW ROOFING

\_\_\_\_\_  
Date

\_\_\_\_\_  
OWNER/AGENT

\_\_\_\_\_  
Date

# G.W. ROOFING & REPAIR L.L.C.

## SCOPE OF WORK ASPHALT SHINGLE ROOF SYSTEM

1. INSTALL TARPS AND DROP CLOTHS AROUND PROPERTY DURING DEMOLITION
2. REMOVE EXISTING ASPHALT SHINGLE ROOF SYSTEM AND LOW SLOPE DEAD VALLEY AT ENTRANCE
3. REPLACE ALL DAMAGED WOOD AS NEEDED (**40' OF 1 BY OR 4 SHEETS OF PLYWOOD INCLUDED. ADDITIONAL WOOD TO BE CHARGED AT A PER LINEAR FOOT PRICE OF \$10.00 OR PER SHEET PRICE OF \$95.00**)
4. RE NAIL DECK TO CODE USING 8D RING SHANK NAILS AS NECESSARY FOR WIND UPLIFT PREVENTION
5. FURNISH AND INSTALL SELF ADHEREING UNDERLAYMENT OVER ALL SHEATHING
6. FURNISH AND INSTALL FHA EAVE DRIP TO PERIMETER OF ROOFS
7. INSTALL NEW LEAD BOOTS OVER PLUMBING PIPES
8. FURNISH AND INSTALL NEW GRV'S OVER FAN EXHAUST PIPES
9. FURNISH AND INSTALL NEW MODIFIED BITUMEN AT LOW SLOPE DEAD VALLEY
10. FURNISH AND INSTALL NEW GAF DIMENSIONAL SHINGLES TO DECK WITH SIX NAILS TO COMPLY WITH WIND UPLIFT CODES (**COLOR PER CUSTOMER**)
11. FURNISH AND INSTALL NEW CONTINUOUS RIDGE VENTILATION AT PEEKS
12. FURNISH AND INSTALL NEW CAP OVER ALL RIDGES AND PEEKS
13. CLEAN UP ALL JOB DEBRIS INCLUDING MAGNETIC SWEEP OF PROPERTY FOR NAILS AND METAL

## GENERAL WORK PROCEDURES

A. Equipment and materials will be situated in such a manner as to preclude any danger, disturbance, or interference to the public safety and traffic, or to constitute a fire hazard.

B. Approved UL fire extinguishers will be readily available at areas of roofing work and at ground level. All State, Local, and Federal fire and safety regulations will be complied with at all times.

C. Safety barriers will be provided around all equipment and material storage areas.

D. To minimize inconvenience to owners, location of all equipment and materials will be coordinated with and approved by the owners' representative.

E. All work performed under this project will be in compliance with applicable building code requirements.

F. Buildings and contents will be protected during the progress of this work. All roof areas will be kept watertight by replacing materials or providing temporary protection daily.

G. All adjacent roofing and building areas will be protected from damage during demolition. Other roofing areas which are used as a working platform, or over which materials will be transported will be completely protected from damage. If any other roofing is damaged, it will be replaced or repaired in the manner designated by the owners' representative as a part of this work.

H. All areas around and on the building will be kept well policed daily as the work progresses. All trash and debris will be deposited into trucks or containers daily. All materials removed will be disposed of away from the site.

I. All areas will be thoroughly dry where re-roofing is performed.

### **Permits**

GW ROOFING & REPAIR L.L.C. will obtain all necessary permits and licenses, including all city permits, and give all notices necessary and incidental for the completion of work as specified herein. Work on any phase of the project requiring permits will not commence until the permits have been obtained.

### **Working Conditions**

During the project, inconvenience may occur with noise, vibration, movement of equipment and personnel, working hours of 7:00 am to 7:00 pm, and so on. Delicately hung items on walls and ceilings such as pictures, paintings, fixtures, lamps, ceiling fans, poles, mirrors, et cetera should be secured or removed if possibility of damage exists. Exterior decorations, hanging lights, potted plants, cooking grills, air conditions units, pool equipment, sprinkler heads and pumps should be removed by the owner if possibility of damage exists. GW Roofing & Repair and its employees will not be responsible for any of the afore mentioned items being damaged along with A/C condenser or Freon lines on the bottom side of the roof sheathing. A/C duct work and Freon lines should be well below the bottom side of the roof sheathing. If anything in the attic is damaged due to new roof nails or saw blades replacing damaged wood, it will be the owner's responsibility to have them repaired at their expense.

### **Clean-Up**

Clean up of the job site will be performed on a daily basis. All construction debris will be hauled away from the property utilizing portable trailers. No heavy equipment or dumpsters will be utilized during the demolition process. A magnetic sweep of the property will also be conducted on a daily basis to collect any loose nails or screws that fall from the roof during demolition and installation.

The driveway, entrance, plants, mechanical equipment and other areas of concern will be properly covered with tarps and drop cloths for debris collection. All efforts will be made to ensure that clean up meets with owner's satisfaction.

During the installation process, it will be necessary for equipment to be brought onto the property so that the job will be completed efficiently and properly. Tarps and drop cloths will be utilized during this process to ensure that the existing driveways and landscape is disturbed as little as possible.

### **Final Inspection**

The final inspection will be conducted by an officer of the company to ensure that the system is complete to local County and Florida Roofing Standards. At that time, the owner will receive all appropriate lien waivers and warranties.

### **Warranties**

GW ROOFING & REPAIR INC. will repair defects of materials and workmanship for a period of **FIVE** (5) years from the date of the contract. This warranty covers only the work performed by "GW" and does not cover any other parts of the structure or work performed by other contractors.

ASPHALT SHINGLE MANUFACTURER (GAF) will repair defects of materials and workmanship for a period of **LIFETIME** from the date of the contract. This warranty covers only the work performed by GW ROOFING and does not cover any other parts of the structure or work performed by other contractors.

\_\_\_\_\_ GW ROOFING

\_\_\_\_\_ OWNER/AGENT

PALM HARBOR ROOF BID #1

# Trust Roofing

"Our Name is Our Promise"



## ROOF REPLACEMENT PROPOSAL

AUG 01, 2023

**We can help you with  
Roofing, Gutters and Repairs  
Residential and Commercial**

**Office: (813) 560-2998**

*More comprehensive bid*

**KAT COHAN**

1015 Omaha Circle

Palm Harbor, FL

34683

kcohan@neighborly.org

7277541100

# SCOPE OF WORK

Description	Qty	Unit price	Line total
<b>Main Building Flat Roofing Sections</b>			
1. Pull permits for roofing with city and meet with city for all necessary inspections.			
2. Take actions to cover any shrubs, windows, grass etc. with tarps to protect from roofing debris debris. Place plywood over any A/C's and other equipment as needed.			
3. Sweep excess granules off existing roofing material and dispose of using roll off dumpsters in front parking lot (wood blocks placed to prevent pavement scratching)			
4. Remove old lead pipe flashings and remove roofing around drains.			
5. Install 1" polyiso insulation to entire roof surface.			
6. Install new 3" by 3" drip edge flashing (color: white) on entire roof perimeter.			
7. Install 60 Mil energy saving TPO roofing system over entire flat roof area. TPO will be adhered using olybond adhesive, seams will be hot air welded with robotic heat welder.			
8. 2 A/C's must be lifted onto proper four prong stands per florida building code by licensed A/C contractor	2	\$800.00	\$1,600.00
9. 2 A/C dog house covers must be removed inorder to install TPO under, then put back in place by licensed A/C contractor	2	\$1,000.00	\$2,000.00
10. Install new TPO flashings around all pipes and vents.			
11. Wrap around all AC's with TPO material.			
12. Quality control check entire project, probe all TPO welds and ensure water proof bond is achieved.			
Total Price:	1	\$45,342.00	\$45,342.00
		<b>Quote subtotal</b>	\$48,942.00
		<b>Total</b>	\$48,942.00

**10 Year Trust Roofing Labor Warrantee  
20 Year TPO material Warrantee**

**Payments will be paid as followed: 1/2 upon material delivery, 1/2 upon completion of job.**

**Timeline: Work will take approximately 3-5 working days**



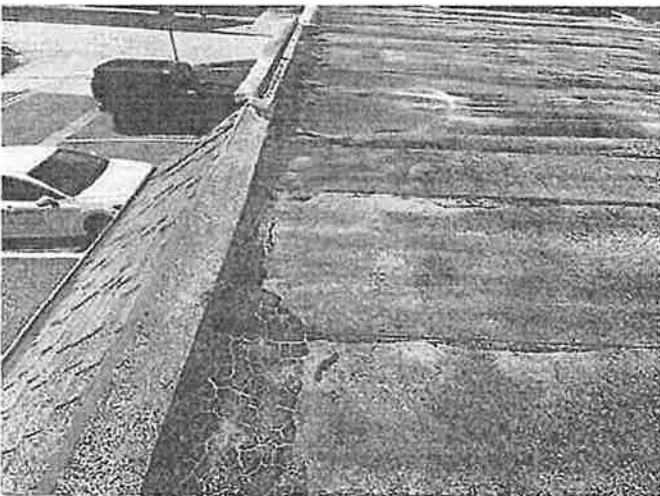
# INSPECTION



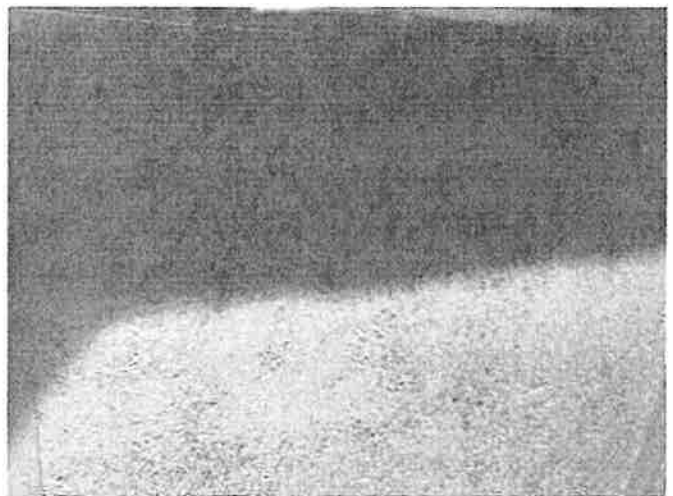
2 Doghouse coverings must be removed by A/C contractor in order to install roofing underneath, doghouses will be re-installed after (Pricing included in quote price)



2 A/C's on roof must be lifted onto 4 prong A/C stands by A/C contractor per Florida building code. (Pricing included in quote price)



Upon inspection existing roofing material is aged, a lot of granule loss and cracking was seen, material is beginning to lift at edges. Some minor pooling water was seen causing damage to the material.



Upon inspection I lifted a ceiling tile in a few areas to confirm the roof deck is gypsum, the deck looks to be in pretty good condition, only some minor water stains were noticed.



# TRUST ROOFING

Get your dream project done by turning a large purchase into affordable monthly payments

## HOW TO APPLY?



1. Open the QR-Code or follow the link [Enhancify.com/trust-roofing-financing-offers](https://Enhancify.com/trust-roofing-financing-offers) to submit a 60-second application
2. **Review offers, and select** the one that's right for you
3. **Finalize your** application with a lender and **Get funding** in 1-5 business days.

## WHY CHOOSE FINANCE?

- Turn a large purchase into an affordable monthly payment
- Predictable monthly payments with a set end-date
- No collateral
- Get your project done without weeks of meetings with banks, home appraisals, or paperwork
- Get funding in 1-5 business days

0%-APR  
PROMOTIONAL  
FINANCING AVAILABLE



REQUEST  
\$1,000 - \$250,000  
IN FUNDING



FUNDS AVAILABLE AS  
QUICKLY AS IN  
1 BUSINESS DAY



APR  
STARTING AT  
4.99%



SIMPLE 60-SECOND  
APPLICATION



INSTANT  
PRE-APPROVAL



SOFT PULL  
AVAILABLE



1 - 20  
YEAR TERMS



# AUTHORIZATION PAGE

Scope of Work

\$48,942.00

Name: Kat Cohan

Address: 1015 Omaha Circle, Palm Harbor, FL

Estimates valid for 30 days from date of estimate

## Optional Upgrades

Description	Qty	Unit price	Line total
<input type="checkbox"/> Remove existing shingles on mansard and Install new shingle roofing along the mansard	1	\$3,892.00	\$3,892.00
<input type="checkbox"/> Remove existing gutters and install new 7" seamless gutters and new downspouts along the flat roof	1	\$2,892.00	\$2,892.00

## Customer Comments / Notes

6,784<sup>00</sup>

Kat Cohan:

Date:

By signing this I agree to and confirm the following: I certify that I am the registered owner of the above project property, or have the legal permission to authorize the work as stated. We have read the contract and agree with the scope of work and conditions as set out, I agree to pay the total project price. If you choose to pay with a credit card there is a 3% processing fee.

Trust Roofing is not responsible for plumbing or A/C lines punctured that are installed close to the the roof deck. Florida code required these lines to be away from the deck to allow for roofing installations.





## Roofing Proposal prepared for Kat N



### Your Roofer

Veteran Owned Roofing  
Email: floridaroofofsales@gmail.com  
Phone: 727-460-5021  
License number: CCC1331484

### Your Roofing Pro:

M Mike  
Vannes

Stage: Quote Viewed - Last update: August 4, 2023 9:25 AM

## Client Info

**Name**  
Kat N

**Language**  
English

**Contact Info**  
Kcohan@Neighborly.org  
727-754-1100

**Project address**  
1015 Omaha Cir, Palm Harbor, FL, US

## Your Roof

Predominant Pitch

0/12

Facets

3



## Statement of work



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Accept



Analytics

Essential

Details

- Replace all 3 inch lead boots
- Replace all 2 inch lead boots
- Replace all Plumbing and Air Venting
- All Labor Included to Complete Job
- Install A Torch Down Modified Bitumen
- Re nail All Decking to Code
- Includes two 4X8 Sheets of Plywood For Decking . any additional will be another \$80 Per Board Installed

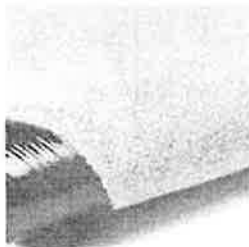
---

## Pricing

Subtotal:	\$25,912.84
<b>Total:</b>	<b>\$25,912.84</b>

---

## Select Shingle Color



Color White

---

## Customer Signature

By signing, I agree to the [terms & conditions](#)

Client Signature

Please select your preferred shingle color from the selection above before accepting this offer.

RESET SIGNATURE

ACCEPT THIS OFFER

## Extra Files



COI - PCLLB.pdf



floridalicense20212022.pc



VOR What to Expect.pdf

Powered by

ROOFGRAF

# INVOICE

**EF Pavers & Bricks**  
**Efrain Figueroa**  
**4367 Moon Shadow Loop**  
**Mulberry, FL 33860**  
**Coyef0714@gmail.com**  
**813-407-2995**

Neighborly Senior Care Network  
Attn: David Lomaka  
13945 Evergreen Ave  
Clearwater, FL 33762

Invoice Date: September 27, 2023  
Estimate only

Installation of Impact Resistant Windows  
U.S. Energy Star Certified  
Florida Product Approval FL# 6067  
PG55 / DP55/60  
High Velocity Hurricane Zone  
Single-Hung White on White

Qty 12 @ 822.20	9,866.40
Qty 6 @ 118.00	708.00
Installation	10,574.40
<b>Total</b>	<b>\$11,282.40</b>





# The Home Depot Special Order Quote

Customer Agreement #: H6321-362248

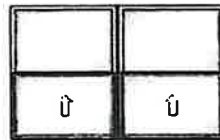
Printed Date: 9/26/2023

<p><b>Customer:</b> EFRAIN FIGUEROA MEDINA</p> <p><b>Address:</b> 4367 MOON SHADOW LOOP MULBERRY, FL 33860</p> <p><b>Phone 1:</b> 813-407-2995</p> <p><b>Phone 2:</b></p> <p><b>Phone 3:</b></p> <p><b>Email:</b> COYEF0714@GMAIL.COM</p>	<p><b>Store:</b> 6321</p> <p><b>Associate:</b> DEAN</p> <p><b>Address:</b> 10689 Ulmerton Road Largo, FL 33771</p> <p><b>Phone:</b> (727)581-2093</p>	<p><b>Pre-Savings Total:</b> \$14,213.23</p> <p><b>Total Savings:</b> <del>(\$0.00)</del></p> <p><b>Pre-Tax Price:</b> \$14,213.23</p>
---	---	--

All prices are subject to change. Customer is responsible for verifying product selections. The Home Depot will not accept returns for the below products.



Catalog Version 124



Frame Width = 47 1/4  
Frame Height = 59 3/8

Line Number	Part Summary	Was Price	Now Price	Quantity	Total Savings	Total Price
100-1	70 Series Block Impact Single-Hung-2127IMPACT Equal Sash , Active (All) Fixed/Active , 47.25 x 59.375 , White / White , FL# 14911	\$822.36	\$822.36	2	\$0.00	\$1,644.72
100-2	70 Series Block Impact Single-Hung-2127IMPACT Equal Sash , Active (All) Fixed/Active , 47.25 x 59.375 , White / White , FL# 14911	\$822.36	\$822.36	2	\$0.00	\$1,644.72
100-3	70 Series Block Impact 3x5, Vertical, Field, Job Site Muller, 2728FL Mull Kit Field, 1" thick, 59.375" length, White, White Version:08/22/2023	\$118.00	\$118.00	2	\$0.00	\$236.00
<b>Unit 100 Total:</b>		<b>\$1,762.72</b>	<b>\$1,762.72</b>		<b>\$0.00</b>	<b>\$3,525.44</b>

Begin Line 100 Descriptions

--- Line 100-1 ---

70 Series Block Impact Single-Hung-2127IMPACT  
Overall Joined Rough Opening = 96 1/2" x 60 3/8"  
Overall Joined Unit = 95 1/2" x 59 3/8"  
Installation Zip Code = 33771  
U.S. ENERGY STAR® Climate Zone = Southern  
ENERGY STAR Required = No  
Frame Width = 47 1/4  
Frame Height = 59 3/8  
Tip To Tip Flange Width = 48.25  
Tip To Tip Flange Height = 60.375  
Combination Operation / Venting = Active (All)  
Venting / Handling = Fixed/Active  
Exterior Color = White  
Interior Finish Color = White  
Performance Rating = PG55 / DP 55/60

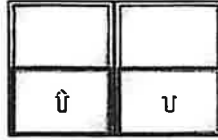
Glass Option = Low-E SC Argon  
High Altitude Breather Tubes = No  
Glass Strength = Impact Resistant  
Glass Tint = No Tint  
Specialty Glass = None  
Gas Fill = Argon  
None  
Hardware Color/Finish = White  
Number of Sash Locks = Double  
Lock Type = Standard  
Insect Screen Type = Half Screen  
Insect Screen Material = Fiberglass  
Mull Priority = Vertical  
Room Location =  
Unit U-Factor = 0.34

U.S. ENERGY STAR Certified = Yes  
Florida Product Approval Number (FL#) = 14911  
Mullion Florida Product Approval Number (FL#) = 6067  
Design Pressure (DP) Rating - Mullion = DP62  
Overall Design Pressure (DP) Rating = DP55  
High Velocity Hurricane Zone (HVHZ) = Yes  
Vertical  
Field  
1" thick, 59.375" length  
SKU = 1000026796  
SKU Description = S/O AC 70 FLORIDA SH IMPACT  
Vendor Name = S/O SILVER LINE BLDG PRD  
Vendor Number = 60660514  
Customer Service = (866) 486-1222

End Line 100 Descriptions



Catalog Version 124



Frame Width = 47 1/8  
 Frame Height = 59 3/8

Line Number	Item Summary	Was Price	Now Price	Quantity	Total Savings	Total Price
200-1	70 Series Block Impact Single-Hung-2127IMPACT Equal Sash , Active (All) Fixed/Active , 47.125 x 59.375 , White / White , FL# 14911	\$822.20	\$822.20	6	\$0.00	\$4,933.20
200-2	70 Series Block Impact Single-Hung-2127IMPACT Equal Sash , Active (All) Fixed/Active , 47.125 x 59.375 , White / White , FL# 14911	\$822.20	\$822.20	6	\$0.00	\$4,933.20
200-3	70 Series Block Impact 3x5, Vertical, Field, Job Site Mull, 2728FL Mull Kit Field, 1" thick, 59.375" length, White, White Version:08/22/2023	\$118.00	\$118.00	6	\$0.00	\$708.00
<b>Unit 200 total:</b>		<b>\$1,762.40</b>	<b>\$1,762.40</b>		<b>\$0.00</b>	<b>\$10,574.40</b>

Begin Line 200 Descriptions

--- Line 200-1 ---

70 Series Block Impact Single-Hung-2127IMPACT  
 Overall Joined Rough Opening = 96 1/4" x 60 3/8"  
 Overall Joined Unit = 95 1/4" x 59 3/8"  
 Installation Zip Code = 33771  
 U.S. ENERGY STAR® Climate Zone = Southern  
 ENERGY STAR Required = No  
 Frame Width = 47 1/8  
 Frame Height = 59 3/8  
 Tip To Tip Flange Width = 48.125  
 Tip To Tip Flange Height = 60.375  
 Combination Operation / Venting = Active (All)  
 Venting / Handing = Fixed/Active  
 Exterior Color = White  
 Interior Finish Color = White  
 Performance Rating = PG55 / DP 55/60  
 Glass Construction Type = Dual Pane

Glass Option = Low-E SC Argon  
 High Altitude Breather Tubes = No  
 Glass Strength = Impact Resistant  
 Glass Tint = No Tint  
 Specialty Glass = None  
 Gas Fill = Argon  
 None  
 Hardware Color/Finish = White  
 Number of Sash Locks = Double  
 Lock Type = Standard  
 Insect Screen Type = Half Screen  
 Insect Screen Material = Fiberglass  
 Mull Priority = Vertical  
 Room Location =  
 Unit U-Factor = 0.34  
 Unit Solar Heat Gain Coefficient (SHGC) = 0.23

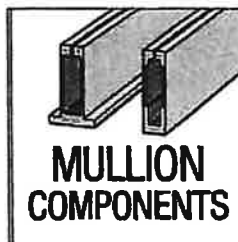
U.S. ENERGY STAR Certified = Yes  
 Florida Product Approval Number (FL#) = 14911  
 Mullion Florida Product Approval Number (FL#) = 6067  
 Design Pressure (DP) Rating - Mullion = DP62  
 Overall Design Pressure (DP) Rating = DP55  
 High Velocity Hurricane Zone (HVHZ) = Yes  
 Vertical  
 Field  
 1" thick, 59.375" length  
 SKU = 1000026796  
 SKU Description = S/O AC 70 FLORIDA SH IMPACT  
 Vendor Name = S/O SILVER LINE BLDG PRD  
 Vendor Number = 60660514  
 Customer Service = (866) 486-1222  
 Catalog Version Date = 08/22/2023

--- Lines 200-2 to 200-3 have the same description as line 200-1 ---

End Line 200 Descriptions



Catalog Version 124



1" X 1"

Line Number	Item Summary	Was Price	Now Price	Quantity	Total Savings	Total Price
300-1	Installation Component 1: Mullion Components 61.5IN. White 2724MULL Horizontal Mull Priority	\$113.39	\$113.39	1	\$0.00	\$113.39

Unit 300 Total:

\$113.39

\$113.39

\$0.00

\$113.39

---

**Begin Line 300 Description**

--- Line 300-1 ---

Mullion Component Type = 2724MULL  
Installation Materials Group = American  
Craftsman Installation Materials  
Installation Materials Component Type = Mullion  
Components  
Custom Length = 61.5  
Exterior Color = White

Interior Finish Color = White  
Mull Priority = Horizontal  
Room Location =  
SKU = 242677  
SKU Description = S/O AC 70 FLORIDA SH

Vendor Name = S/O SILVER LINE BLDG PRD  
Vendor Number = 60660514  
Customer Service = (866) 486-1222  
Catalog Version Date = 08/22/2023

---

**End Line 300 Description**



WINDOWS BID #2



September 27, 2023

Attn: David Lomaka  
Neighborly Care

Address: 11095 131<sup>st</sup> St N  
Largo, FL 33774


Re: Neighborly Care Impact Windows Installation

Neighborly Care	
Current Estimate	
09/27/2023	
<b>Construction Costs</b>	
Division 8 – Impact Windows 4’x5’ (MTL) (QTY 16)	\$47,036.00
Division 8 – Impact Windows 4’x5’ (Labor) (QTY 16)	\$8,500.00
<b>Total</b>	<b>\$55,536.00</b>

This proposal is to furnish and install (16) impact-rated windows that comply with the Florida building code for hurricane-force wind-borne debris impact ratings.

Thank you for this opportunity to provide this pricing. Should you have any questions, comments, or concerns, please contact the undersigned.

With Warmest Regards,




---

Michael Grubb  
LEMA Construction

**ATTACHMENT B-3 – CAPITAL BASED BUDGET  
SUMMARY**

PROJECT NAME: \_\_\_\_\_

CONTRACTOR SFS PAYEE NAME: \_\_\_\_\_

CONTRACT PERIOD: From: \_\_\_\_\_

To: \_\_\_\_\_

CATEGORY OF EXPENSE	GRANT FUNDS	MATCH FUNDS	MATCH %	OTHER FUNDS	TOTAL
1. Scoping and Pre-Development					
2. Design					
3. Acquisition					
4. Construction					
5. Administration					
6. Working Capital/Reserves					
7. Other					
<b>TOTAL</b>					

Contract Number: # \_\_\_\_\_

**ATTACHMENT B-3 – CAPITAL BASED BUDGET  
DETAIL**

SCOPING AND PRE DEVELOPMENT - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

DESIGN - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_

ACQUISITION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

CONSTRUCTION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_



ADMINISTRATION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

WORKING CAPITAL/RESERVES - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_

OTHER - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_

NCN AGENCY BUDGET 2023

Annual  
Budget  
2023

**Revenue**

Grants Earned	\$7,640,701
Interagency Revenue	300,088
Medicaid / Medicare	0
Program Income	25,441
Fee for Service & Other	1,354,657
Promise to Give/Grants Other	114,250
In Kind Match	929,786
Contributions	442,100

-----

**Total Revenue** **10,807,023**

-----

**Expenses**

Personnel	4,968,708
Travel	20,625
Building Space	264,897
Communications & Utilities	134,323
Raw Food/Meals	2,557,187
Printing & Supplies	138,460
Equipment	231,318
Sub Contractors	493,088
Other Costs	1,068,631
Central Administration Reallocated Expenses	0
Space Reallocated Expenses	0
In-Kind Costs	929,786

-----

**Total Expenses** **10,807,023**

-----

**Excess Revenue (Expenses)** **0**



# Neighborly

SENIOR CARE NETWORK

## Board of Directors

NAME	Year Appointed	Projected Board Term Ending	PHONE #	EMAIL	AFFILIATION
Neil Brickfield- <b>SECRETARY</b>	2013	2024	727-692-0785	<a href="mailto:nbrickfield@pinellashousing.com">nbrickfield@pinellashousing.com</a>	Exec. Director Pinellas County Housing Authority
Eric Beck	2019	2023	727-742-3089	<a href="mailto:Eric.Beck@MarshMMA.com">Eric.Beck@MarshMMA.com</a>	Risk Management/Insurance
Jeremy Bailie <b>VICE CHAIR</b>	2019	2023	727-828-9919	<a href="mailto:Jeremy.bailie@webercrabb.com">Jeremy.bailie@webercrabb.com</a>	Attorney
Michael Audino	2019	2023	727-415-9668	<a href="mailto:audino@cutr.usf.edu">audino@cutr.usf.edu</a>	Urban Transportation Research
Chuck Catanese <b>TREASURER</b>	2019	2023	727-643-3555	<a href="mailto:Chuck.catanese@pnc.com">Chuck.catanese@pnc.com</a>	Banker
Brooke Mirenda <b>CHAIR</b>	2020	2024	941-720-3779	<a href="mailto:bmirenda@sedco504.com">bmirenda@sedco504.com</a>	CEO/Sunshine State Economic Development Corporation
Dr. Farhan Malik	2022	2026	201-344-0629	<a href="mailto:Dr.farhanmalik.do@gmail.com">Dr.farhanmalik.do@gmail.com</a>	Physician
Jim Barge	2023	2027	727-692-5341	<a href="mailto:jbarge@sp6.io">jbarge@sp6.io</a>	Cyber compliance
John Wiethorn	2023	2027	813-508-4979	<a href="mailto:johnw@gmail.com">johnw@gmail.com</a>	Financial/accounting
Julius Nasso	2023	2027	727-509-0881	<a href="mailto:jnasso@tutanota.com">jnasso@tutanota.com</a>	Construction/building

PUBLIC DISCLOSURE COPY

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2021**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A For the 2021 calendar year, or tax year beginning and ending**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NEIGHBORLY CARE NETWORK INC</b>		<b>D</b> Employer identification number <b>59-1218100</b>
	Doing business as		<b>E</b> Telephone number <b>(727) 573-9444</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>9,215,264.</b>
	<b>13945 EVERGREEN AVENUE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>CLEARWATER, FL 33762</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>DAVID LOMAKA</b> <b>SAME AS C ABOVE</b>		If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>WWW.NEIGHBORLY.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1966</b>	<b>M</b> State of legal domicile: <b>FL</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>HEALTH AND WELLNESS PROGRAMS THAT IMPROVE INDEPENDENT LIVING FOR SENIORS AND THEIR FAMILIES</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>9</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>9</b>
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>150</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>700</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 7,978,136.	<b>Current Year</b> 7,038,603.
	<b>9</b> Program service revenue (Part VIII, line 2g)	714,484.	1,012,673.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<2,372,112.>	71,417.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	60,819.	98,955.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,381,327.	8,221,648.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		3,988,627.	4,148,052.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>247,384.</b>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		5,255,647.	4,707,724.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,244,274.	8,855,776.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<2,862,947.>	<634,128.>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 6,019,546.	<b>End of Year</b> 5,766,018.
	<b>21</b> Total liabilities (Part X, line 26)	1,018,182.	1,313,676.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	5,001,364.	4,452,342.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer		Date	
	▶ <b>DAVID LOMAKA, EXECUTIVE DIRECTOR</b> Type or print name and title			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAUL DUNHAM</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN <b>P00100222</b>
	Firm's name ▶ <b>CBIZ MHM, LLC</b>	Firm's EIN ▶ <b>27-3605969</b>	Phone no. <b>727-572-1400</b>	
	Firm's address ▶ <b>140 FOUNTAIN PKWY N, STE 410</b> <b>ST. PETERSBURG, FL 33716</b>			

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



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: IMPROVED HEALTH, WELLNESS, AND INDEPENDENT LIVING FOR INDIVIDUALS AND FAMILIES.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 4,748,845. including grants of \$ ) (Revenue \$ 584,902.)

NUTRITION SERVICES: NEIGHORLY NUTRITION SERVICES CONTINUES TO PROVIDE MEALS ON WHEELS, CONGREGATE DINING, NUTRITION EDUCATION, NUTRITION COUNSELING AND COMMUNITY OUTREACH TO SENIORS THROUGHOUT PINELLAS COUNTY. WE CURRENTLY PROVIDE MEALS AND SOCIALIZATION FROM ELEVEN (11) NUTRITION SITES AND THREE (3) ADULT DAY CARE CENTERS. WE ALSO SERVE OVER 100 MEALS ON WHEELS ROUTES THROUGHOUT THE COUNTY THAT PROVIDE HOT AND FROZEN MEALS. WE STRIVE TO ASSIST SENIORS AT RISK FOR INSTITUTIONAL PLACEMENT, THOSE WHO SPEAK LIMITED ENGLISH, ARE DISABLED OR HAVE LOW INCOME. NEIGHORLY NUTRITION SERVICES PROVIDED OVER 700,000 MEALS IN 2021.

4b (Code: ) (Expenses \$ 1,641,631. including grants of \$ ) (Revenue \$ 62,492.)

TRANSPORTATION: NEIGHORLY CARE NETWORK TRANSPORTATION HAS BEEN A COLLABORATION, WORKING WITH SEVERAL COMMUNITY PARTNERS TO SERVE OUR CLIENTS. OUR TRANSPORTATION PROGRAM PROVIDES DAILY TRIPS FOR CLIENTS TO OUR ADULT DAY CARE CENTERS AND SENIOR CAFES THROUGHOUT PINELLAS COUNTY. IN ADDITION, WE PROVIDE MEDICAL, FOOD AND GROUP SHOPPING TRIPS, AS WELL AS ANY OTHER LIFE-SUSTAINING TRIPS. WE ACCOMMODATE AND PROVIDE BOTH AMBULATORY AND NON-AMBULATORY TRIPS.

4c (Code: ) (Expenses \$ 987,590. including grants of \$ ) (Revenue \$ 420,768.)

ADULT DAY CARE SERVICES: NEIGHORLY CARE NETWORK ADULT DAY CARE CURRENTLY HAS THREE LOCATIONS SERVING PINELLAS COUNTY. WE SERVE SENIORS OVER THE AGE OF 60 WITH DIFFERENT LEVELS OF COGNITIVE IMPAIRMENTS. THESE CLIENTS LIVE AT HOME WITH CAREGIVERS AND COME TO THE CENTERS FOR SOCIALIZATION, NUTRITION AND MEDICAL MONITORING. 60% OF THEIR DAYS ARE SPENT DOING VARIOUS ACTIVITIES. THERE ARE THREE (3) LEVELS OF ACTIVITIES PROVIDED FOR DIFFERENT ABILITIES AND INTERESTS. EACH DAY, CLIENTS RECEIVE A NUTRITIOUS BREAKFAST, LUNCH AND AFTERNOON SNACK. THERE ARE NURSES ON DUTY AT EACH CENTER PROVIDING MEDICAL MONITORING.

(CONTINUED ON SCHEDULE O)

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

4e Total program service expenses 7,378,066.

**Part IV Checklist of Required Schedules**

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

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

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

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **JENNI WHITE - (727) 573-9444**  
**13945 EVERGREEN AVE, 4TH FL, CLEARWATER, FL 33762**

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID LOMAKA EXECUTIVE DIRECTOR	40.00			X			136,630.	0.	26,212.	
(2) SATHAPASA MONA ALLEN DIRECTOR OF HR/OPERATIONS	40.00			X			96,320.	0.	43,645.	
(3) BROOKE MIRENDA CHAIR	1.00	X		X			0.	0.	0.	
(4) JEREMY BAILIE VICE CHAIR	1.00	X		X			0.	0.	0.	
(5) CHARLES CATANESE TREASURER	1.00	X		X			0.	0.	0.	
(6) SUNNY DINGMAN SECRETARY	1.00	X		X			0.	0.	0.	
(7) NEIL BRICKFIELD PAST CHAIR/DIRECTOR	1.00	X					0.	0.	0.	
(8) MICHEAL AUDINO DIRECTOR	1.00	X					0.	0.	0.	
(9) ERIC BECK DIRECTOR	1.00	X					0.	0.	0.	
(10) CHAU NGUYEN DIRECTOR	1.00	X					0.	0.	0.	
(11) GERSHOM FAULKNER DIRECTOR	1.00	X					0.	0.	0.	



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b>							232,950.	0.	69,857.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							232,950.	0.	69,857.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
GA FOOD SERVICE 12200 32ND CT N, ST PETERSBURG, FL 33716	MEALS FOR CLIENTS	1,944,570.
BRANDED FROGS PO BOX 8429, SEMINOLE, FL 33775	RESTAURANT MEALS FOR CLIENTS	365,211.
CORPORATE CATERING OF PALM HARBOR, 414 STILL MEADOWS CIR E, PALM HARBOR, FL 34683	RESTAURANT MEALS FOR CLIENTS	187,556.
BAY TO BAY PROPERTIES, 201 MAIN ST, STE 300, SAFETY HARBOR, FL 34695	CONSTRUCTION SERVICES	152,142.
PENSKE PO BOX 532658, ATLANTA, GA 30353-2658	VEHICLE MAINTENANCE SERVICES	133,368.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,212,404.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	5,826,199.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 122,668.				
	<b>h Total.</b> Add lines 1a-1f			7,038,603.			
Program Service Revenue	<b>2 a</b> NUTRITION	<b>Business Code</b>	624210	534,413.	534,413.		
	<b>b</b> ADULT DAY CARE		624210	420,768.	420,768.		
	<b>c</b> TRANSPORTATION		624210	57,492.	57,492.		
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			1,012,673.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			39,900.		39,900.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	1,019,543.	5,590.		
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	993,616.	0.			
<b>c</b> Gain or (loss)	<b>7c</b>	25,927.	5,590.				
<b>d</b> Net gain or (loss)			31,517.		31,517.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
Miscellaneous Revenue	<b>11 a</b> SHELF STABLE MEALS	<b>Business Code</b>	624210	50,489.	50,489.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue		900099	48,466.	5,000.	43,466.	
	<b>e Total.</b> Add lines 11a-11d			98,955.			
<b>12 Total revenue.</b> See instructions			8,221,648.	1,068,162.	0.	114,883.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	302,807.		262,097.	40,710.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	3,015,171.	2,527,368.	391,632.	96,171.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	117,654.	105,811.	9,751.	2,092.
<b>9</b> Other employee benefits .....	454,871.	363,362.	74,872.	16,637.
<b>10</b> Payroll taxes .....	257,549.	199,673.	47,497.	10,379.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....				
<b>c</b> Accounting .....	39,600.		39,600.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	7,690.		7,690.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	105,236.	61,134.	18,471.	25,631.
<b>12</b> Advertising and promotion .....	15,401.	7,694.	7,437.	270.
<b>13</b> Office expenses .....	358,436.	275,776.	52,586.	30,074.
<b>14</b> Information technology .....	126,731.	76,918.	39,150.	10,663.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	266,719.	266,540.	179.	
<b>17</b> Travel .....	389,232.	387,042.	486.	1,704.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	9,936.	6,921.	2,830.	185.
<b>20</b> Interest .....	8,284.	6.	8,278.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	291,658.	257,338.	34,320.	
<b>23</b> Insurance .....	299,158.	296,223.	2,348.	587.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>FOOD COSTS</b>	2,782,640.	2,782,640.		
<b>b</b> <b>EXPENSE ALLOCATIONS</b>	0.	<240,811.>	229,819.	10,992.
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> All other expenses _____	7,003.	4,431.	1,283.	1,289.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	8,855,776.	7,378,066.	1,230,326.	247,384.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	132,739.	<b>1</b>	518,402.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	1,411,079.	<b>3</b>	1,109,700.
	<b>4</b> Accounts receivable, net .....	309,022.	<b>4</b>	125,668.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	575,058.	<b>7</b>	562,114.
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	103,614.	<b>9</b>	107,123.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 6,939,249.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 4,874,230.	<b>10c</b>	2,065,019.
	<b>11</b> Investments - publicly traded securities .....	965,383.	<b>11</b>	602,202.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	628,063.	<b>15</b>	675,790.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	6,019,546.	<b>16</b>	5,766,018.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	818,182.	<b>17</b>	851,822.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	50,000.	<b>19</b>	35,063.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	150,000.	<b>23</b>	426,791.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	1,018,182.	<b>26</b>	1,313,676.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	3,441,381.	<b>27</b>	3,210,548.
	<b>28</b> Net assets with donor restrictions .....	1,559,983.	<b>28</b>	1,241,794.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	5,001,364.	<b>32</b>	4,452,342.
	<b>33</b> Total liabilities and net assets/fund balances .....	6,019,546.	<b>33</b>	5,766,018.

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,221,648.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,855,776.
3	Revenue less expenses. Subtract line 2 from line 1	3	<634,128.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,001,364.
5	Net unrealized gains (losses) on investments	5	32,050.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	53,056.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,452,342.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form 990 (2021)





**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	5459502.	5932985.	5855101.	7978136.	7038603.	32264327.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....		120,214.	120,215.	120,215.	120,214.	480,858.
<b>4 Total.</b> Add lines 1 through 3 .....	5459502.	6053199.	5975316.	8098351.	7158817.	32745185.
<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.						32745185.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	5459502.	6053199.	5975316.	8098351.	7158817.	32745185.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	102,673.	51,485.	40,513.	50,718.	39,900.	285,289.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....		5,168.				5,168.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						33035642.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	4,665,887.
<b>13 First 5 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 2021 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.12	%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	98.92	%
<b>16a 33 1/3% support test - 2021.</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 checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2020.</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 - 2021.</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 - 2020.</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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2021. 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 - 2020. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2021</b>	<b>(iii) Distributable Amount for 2021</b>
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016			
<b>b</b> From 2017			
<b>c</b> From 2018			
<b>d</b> From 2019			
<b>e</b> From 2020			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017			
<b>b</b> Excess from 2018			
<b>c</b> Excess from 2019			
<b>d</b> Excess from 2020			
<b>e</b> Excess from 2021			





**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2021**

Name of the organization

NEIGHORLY CARE NETWORK INC

Employer identification number

59-1218100

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), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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).

Name of organization  <b>NEIGHORLY CARE NETWORK INC</b>	Employer identification number  <b>59-1218100</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>5,264,004.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>570,875.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>180,159.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>169,916.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>NEIGHBORLY CARE NETWORK INC</b>	Employer identification number  <b>59-1218100</b>
--	---

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

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

Name of organization  <b>NEIGHBORLY CARE NETWORK INC</b>	Employer identification number  <b>59-1218100</b>
--	---

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

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

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

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

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

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

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

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

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

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the organization **NEIGHORLY CARE NETWORK INC** Employer identification number **59-1218100**

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X .....

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

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

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	965,383.	1,198,353.	1,431,715.	1,563,548.	1,563,548.
b Contributions					
c Net investment earnings, gains, and losses	66,819.	57,030.	167,633.	<50,157.>	102,047.
d Grants or scholarships					
e Other expenditures for facilities and programs	430,000.	290,000.	400,995.	81,676.	102,047.
f Administrative expenses					
g End of year balance	602,202.	965,383.	1,198,353.	1,431,715.	1,563,548.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  .0000 %
  - b Permanent endowment  100 %
  - c Term endowment  .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) Unrelated organizations   |     | X  |
| (ii) Related organizations  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b  |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		686,553.		686,553.
b Buildings		1,251,691.	748,140.	503,551.
c Leasehold improvements				
d Equipment		1,286,866.	1,213,897.	72,969.
e Other		3,714,139.	2,912,193.	801,946.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,065,019.



**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) RECEIVABLES UNDER CHARITABLE REMAINDER TRUSTS	639,592.
(2) DEPOSITS	36,198.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	675,790.

**Part X Other Liabilities.**

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

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

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	8,572,624.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>	239,900.	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	430,000.	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>		669,900.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	7,902,724.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	318,924.	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>		318,924.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	8,221,648.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	9,087,986.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>	239,900.	
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>		239,900.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	8,848,086.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	7,690.	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>		7,690.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	8,855,776.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

THE ORGANIZATION'S DONOR-RESTRICTED ENDOWMENT FUNDS CONSIST PRIMARILY OF DONATIONS FOR THE MEALS ON WHEELS PROGRAM, AS WELL AS OTHER ACTIVITIES. THESE FUNDS ARE INVESTED TO PRODUCE LONG-TERM RETURNS WHILE ALSO PROVIDING CURRENT INCOME TO FUND THE RELATED PROGRAMS. THIS IS CURRENTLY ACHIEVED BY INVESTING PRIMARILY IN EQUITIES AND FIXED INCOME SECURITIES.

**PART X, LINE 2:**

THE ORGANIZATION HAS ADOPTED ASC TOPIC 740, INCOME TAXES. ASC TOPIC 740 PRESCRIBES A RECOGNITION AND MEASUREMENT STANDARD FOR UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE ORGANIZATION DOES NOT BELIEVE IT HAS ANY MATERIAL INCOME TAX EXPOSURE RELATING TO

**Part XIII** Supplemental Information (continued)

UNCERTAIN TAX POSITIONS. THE ORGANIZATION'S INCOME TAX FILINGS REMAIN  
SUBJECT TO EXAMINATION FOR A PERIOD OF THREE YEARS AFTER FILING.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ENDOWMENT RETURN UTILIZED IN OPERATIONS 430,000.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

CAPITAL PURCHASES GRANT 270,875.

INVESTMENT INCOME 16,532.

REALIZED GAIN ON INVESTMENTS 25,927.

GAIN ON SALE OF PROPERTY AND EQUIPMENT 5,590.

TOTAL TO SCHEDULE D, PART XI, LINE 4B 318,924.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2021**

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

▶ Attach to Form 990.

Open to Public Inspection

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**NEIGHORLY CARE NETWORK INC**

Employer identification number

**59-1218100**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>		<input checked="" type="checkbox"/>
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		

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

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID LOMAKA EXECUTIVE DIRECTOR	(i)	136,630.	0.	0.	13,699.	12,513.	162,842.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization: **NEIGHBORLY CARE NETWORK INC** Employer identification number: **59-1218100**

Part I	Types of Property			
	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art			
2	Art - Historical treasures			
3	Art - Fractional interests			
4	Books and publications			
5	Clothing and household goods			
6	Cars and other vehicles			
7	Boats and planes			
8	Intellectual property			
9	Securities - Publicly traded			
10	Securities - Closely held stock			
11	Securities - Partnership, LLC, or trust interests			
12	Securities - Miscellaneous			
13	Qualified conservation contribution - Historic structures			
14	Qualified conservation contribution - Other			
15	Real estate - Residential			
16	Real estate - Commercial			
17	Real estate - Other			
18	Collectibles			
19	Food inventory			
20	Drugs and medical supplies			
21	Taxidermy			
22	Historical artifacts			
23	Scientific specimens			
24	Archeological artifacts			
25	Other ▶ ( <b>SUPPLIES</b> )	<b>X</b>	<b>95</b>	<b>122,668 . FAIR MARKET VALUE</b>
26	Other ▶ ( _____ )			
27	Other ▶ ( _____ )			
28	Other ▶ ( _____ )			

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement ..... **29** **0**

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



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

Multiple horizontal lines for supplemental information.

**SCHEDULE O  
(Form 990)**

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

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

NEIGHBORLY CARE NETWORK INC

Employer identification number

59-1218100

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

MONTHLY VITAL SIGNS AND WEIGHTS ARE TAKEN AND DOCUMENTED IN THEIR  
CHARTS, ALONG WITH QUARTERLY CARE PLANS. NEIGHBORLY CARE NETWORK DAY  
CARE HAS REMAINED DEFICIENCY FREE AND CAREGIVERS HAVE GIVEN US A 97% ON  
OUR QUALITY ASSURANCE SURVEYS, STATING THAT AN ADC SERVICE HAS ENHANCED  
THE LIVES OF THEIR LOVED ONES. NEIGHBORLY CARE NETWORK ADULT DAY CARE  
PROVIDED 42,882 HOURS OF CARE TO 201 CLIENTS IN 2021.

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

FORM 990 IS FIRST REVIEWED BY THE FINANCE COMMITTEE THEN SUBMITTED  
ELECTRONICALLY TO THE FULL BOARD OF DIRECTORS FOR REVIEW PRIOR TO FILING.

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

EXECUTIVES AND EMPLOYEES ARE REQUIRED TO DISCLOSE ANY CONFLICTS OF INTEREST  
IMMEDIATELY TO THEIR SUPERVISOR, DIRECTOR OR HR DIRECTOR. FAILURE TO REPORT  
SUCH INSTANCES WILL BE DEALT WITH IN ACCORDANCE WITH THE DISCIPLINARY  
POLICY. THE ORGANIZATION HAS ESTABLISHED A BEST PRACTICE DISCLOSURE  
COMMITTEE TO MAKE SURE THE ETHICAL CODE IS DELIVERED TO ALL EMPLOYEES AND  
THAT CONCERNS REGARDING THE CODE CAN BE ADDRESSED. IN THE EVENT OF A  
POTENTIAL CONFLICT OF INTEREST, ALL OF THE FACTS WILL BE REVIEWED. ANY  
BOARD MEMBER WITH A CONFLICT OF INTEREST WILL BE REQUIRED TO RECUSE HIM OR  
HERSELF FROM ALL DISCUSSION AND VOTING ON THE MATTER.

FORM 990, PART VI, SECTION B, LINE 15:

EACH YEAR THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS EVALUATES THE  
EXECUTIVE DIRECTOR. THE EXECUTIVE COMMITTEE SETS THE EXECUTIVE DIRECTOR'S

Name of the organization NEIGHBORLY CARE NETWORK INC	Employer identification number 59-1218100
---	--

COMPENSATION, TAKING INTO CONSIDERATION THE EXECUTIVE DIRECTOR'S ACCOMPLISHMENTS AGAINST GOALS AND APPROPRIATE COMPARABILITY DATA, WHICH CAN BE OBTAINED FROM A SURVEY BY AN INDEPENDENT CONSULTANT OR FROM A NATIONAL SURVEY. THE EXECUTIVE COMMITTEE DOCUMENTS THE BASIS FOR ITS DECISION. THIS DOCUMENTATION MUST SHOW THE TERMS AND DATE OF THE EVALUATION, WHO AUTHORIZED THE TERMS AND WHAT DATA WAS RELIED ON AND WHEN PAYMENT IS TO BE MADE.

FOR ALL OTHER EMPLOYEES, THE HUMAN RESOURCES DEPARTMENT MAINTAINS A JOB CLASSIFICATION AND SALARY SCHEDULE TO BE USED IN ESTABLISHING AND MAINTAINING SALARY GRADES AND SALARY RANGES FOR ALL JOB CLASSIFICATIONS. THE DIRECTOR OF HUMAN RESOURCES PERIODICALLY REVIEWS SALARY SURVEYS FOR BOTH FOR-PROFIT AND NOT-FOR-PROFIT ENTITIES TO ENSURE THE ORGANIZATION'S SALARIES REMAIN COMPETITIVE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS	53,056.
--	---------

FORM 990, PART XII, LINE 2C:

THE FINANCE COMMITTEE, WORKING CLOSELY WITH THE EXECUTIVE DIRECTOR, CHIEF FINANCIAL OFFICER, AND THE TREASURER, REVIEWS THE ANNUAL AUDIT REPORT OF THE ORGANIZATION. THE COMMITTEE OVERSEES IMPLEMENTATION OF THE ORGANIZATION'S INDEPENDENT ANNUAL AUDIT POLICY AND ANNUALLY RECOMMENDS TO THE BOARD AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM



**NEIGHBORLY CARE NETWORK, INC.**

**Financial Statements, Supplementary Financial Information  
and Reports as Required by the Comptroller General  
of the United States and the Uniform Guidance**

**December 31, 2022 and 2021  
(With Independent Auditors' Report Thereon)**

**NEIGHBORLY CARE NETWORK, INC.**

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**AUDITED FINANCIAL STATEMENTS**





**Independent Auditors' Report on Financial Statements  
and Supplementary Financial Information**

The Members of the Board of Directors  
Neighborly Care Network, Inc.:

**Opinion**

We have audited the accompanying financial statements of Neighborly Care Network, Inc. (the "Organization"), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, the related statement of functional expenses for the year ended December 31, 2022, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Neighborly Care Network, Inc. as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended, and its functional expenses for the year ended December 31, 2022 in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Change in Accounting Principle**

As discussed in Note 1 to the financial statements, the Organization changed its method of accounting for leases as a result of the adoption of the Accounting Standards Codification Topic 842, *Leases*, effective January 1, 2022, under the modified retrospective transition method. Our opinion is not modified with respect to this matter.

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **Report on Summarized Comparative Information**

We have previously audited Neighborly Care Network, Inc.'s 2021 financial statements, and our report dated July 14, 2022 expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein for the year ended December 31, 2021, is consistent, in all material aspects, with the audited financial statements from which it has been derived.

## **Supplemental Information**

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*Mayer Hoffman McCann P.C.*

July 27, 2023  
St. Petersburg, Florida

**NEIGHBORLY CARE NETWORK, INC.**

**Statements of Financial Position**

**December 31, 2022 and 2021**

<b>Assets</b>	<u><b>2022</b></u>	<u><b>2021</b></u>
Current assets:		
Cash	\$ 763,239	518,402
Accounts receivable:		
Grants and contracts	2,349,873	1,109,700
Client fees and 3rd party insurance	181,833	125,668
Current portion of note receivable	14,025	13,474
Prepaid expenses	<u>70,890</u>	<u>107,123</u>
Total current assets	3,379,860	1,874,367
Investments	532,710	602,202
Receivable under charitable remainder trust	525,510	639,592
Note receivable, less current portion	534,616	548,640
Property and equipment, net	1,960,540	2,065,019
Right-of-use assets - operating leases	509,426	-
Other assets	<u>26,069</u>	<u>36,198</u>
Total assets	<u>\$ 7,468,731</u>	<u>5,766,018</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Line of credit	\$ 458,126	274,632
Current portion of operating lease liabilities	171,681	-
Current portion of finance lease liabilities	29,766	-
Current portion of long-term debt	3,425	3,328
Accounts payable	424,841	508,541
Accrued expenses	358,846	343,281
Refundable advance	<u>7,495</u>	<u>35,063</u>
Total current liabilities	1,454,180	1,164,845
Operating lease liabilities, less current portion	337,745	-
Finance lease liabilities, less current portion	89,165	-
Long-term debt, less current portion	<u>145,407</u>	<u>148,831</u>
Total liabilities	2,026,497	1,313,676
Net assets:		
Without donor restrictions	4,384,014	3,210,548
With donor restrictions	<u>1,058,220</u>	<u>1,241,794</u>
Total net assets	<u>5,442,234</u>	<u>4,452,342</u>
Total liabilities and net assets	<u>\$ 7,468,731</u>	<u>5,766,018</u>

See accompanying independent auditors' report and notes to financial statements.

**NEIGHBORLY CARE NETWORK, INC.**

**Statement of Activities**

**Year Ended December 31, 2022  
(With Comparative Totals for 2021)**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>	
			<b>2022</b>	<b>2021</b>
Operating support and revenue:				
Public support:				
Grants and contracts	\$ 8,849,869	-	8,849,869	6,375,449
Contributions	400,850	-	400,850	269,611
In-kind support	369,659	-	369,659	362,568
Client fees:				
Adult day care	463,236	-	463,236	420,768
Nutrition	533,005	-	533,005	534,413
Other	128,135	-	128,135	57,492
Other revenue	84,781	-	84,781	122,323
Endowment return utilized in operations	-	-	-	430,000
Net assets released from restrictions:				
Satisfaction of use restrictions	8,104	(8,104)	-	-
Total operating support and revenue	10,837,639	(8,104)	10,829,535	8,572,624
Operating expenses:				
Program services	8,072,109	-	8,072,109	7,561,870
Supporting services	1,732,793	-	1,732,793	1,526,116
Total operating expenses	9,804,902	-	9,804,902	9,087,986
Change in net assets from operations	1,032,737	(8,104)	1,024,633	(515,362)
Other changes:				
Capital grants	20,000	-	20,000	270,875
Investment return	108,509	(69,492)	39,017	66,819
Endowment return utilized in operations	-	-	-	(430,000)
Change in value of split-interest agreements	-	(105,978)	(105,978)	53,056
Gain on sale of equipment	12,220	-	12,220	5,590
Total other changes	140,729	(175,470)	(34,741)	(33,660)
Change in net assets	1,173,466	(183,574)	989,892	(549,022)
Net assets, beginning of year	3,210,548	1,241,794	4,452,342	5,001,364
Net assets, end of year	\$ 4,384,014	1,058,220	5,442,234	4,452,342

**NEIGHBORLY CARE NETWORK, INC.**

**Statement of Activities**

**Year Ended December 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating support and revenue:			
Public support:			
Grants and contracts	\$ 6,375,449	-	6,375,449
Contributions	269,611	-	269,611
In-kind support	362,568	-	362,568
Client fees:			
Adult day care	420,768	-	420,768
Nutrition	534,413	-	534,413
Other	57,492	-	57,492
Other revenue	122,323	-	122,323
Endowment return utilized in operations	430,000	-	430,000
Net assets released from restrictions:			
Satisfaction of use restrictions	8,064	(8,064)	-
Total operating support and revenue	<u>8,580,688</u>	<u>(8,064)</u>	<u>8,572,624</u>
Operating expenses:			
Program services	7,561,870	-	7,561,870
Supporting services	1,526,116	-	1,526,116
Total operating expenses	<u>9,087,986</u>	<u>-</u>	<u>9,087,986</u>
Change in net assets from operations	(507,298)	(8,064)	(515,362)
Other changes:			
Capital grants	270,875	-	270,875
Investment return	-	66,819	66,819
Endowment return utilized in operations	-	(430,000)	(430,000)
Change in value of split-interest agreements	-	53,056	53,056
Gain on sale of equipment	5,590	-	5,590
Total other changes	<u>276,465</u>	<u>(310,125)</u>	<u>(33,660)</u>
Change in net assets	(230,833)	(318,189)	(549,022)
Net assets, beginning of year	<u>3,441,381</u>	<u>1,559,983</u>	<u>5,001,364</u>
Net assets, end of year	\$ <u><u>3,210,548</u></u>	<u><u>1,241,794</u></u>	<u><u>4,452,342</u></u>

See accompanying independent auditors' report and notes to financial statements.

**NEIGHBORLY CARE NETWORK, INC.**

**Statement of Functional Expenses**

**Year Ended December 31, 2022  
(With Comparative Totals for 2021)**

	Program Services						Supporting Services			Total Expenses	
	Adult Day Care	Transportation	Nutrition	Other Programs	Program Maintenance	Total	General and Administrative	Fundraising	Total	2022	2021
Salaries and wages	\$ 678,633	801,153	1,179,733	-	45,444	2,704,963	630,708	111,773	742,481	3,447,444	3,249,779
Payroll taxes	54,038	63,426	92,604	-	3,591	213,659	50,964	9,067	60,031	273,690	257,549
Employee benefits	119,798	132,414	219,698	-	12,262	484,172	177,683	29,913	207,596	691,768	640,724
Total personnel related expenses	852,469	996,993	1,492,035	-	61,297	3,402,794	859,355	150,753	1,010,108	4,412,902	4,148,052
Contract and professional fees	10,807	81,387	3,960	-	-	96,154	116,680	89,447	206,127	302,281	144,836
Communications and utilities	28,962	6,867	77,241	-	5,969	119,039	4,074	431	4,505	123,544	120,109
Occupancy allocation	-	23,258	48,427	-	(315,633)	(243,948)	233,476	10,472	243,948	-	-
Repairs and maintenance	40,025	249,522	79,886	-	5,042	374,475	34,645	10,806	45,451	419,926	357,088
Insurance	28,353	153,637	76,794	-	61,239	320,023	2,776	694	3,470	323,493	299,158
Postage, printing and supplies	18,426	9,170	28,176	-	3,170	58,942	4,524	20,490	25,014	83,956	114,587
Food costs	29,602	-	2,817,633	-	-	2,847,235	-	-	-	2,847,235	2,782,640
Equipment	1,922	970	206	-	3,179	6,277	11,684	2,439	14,123	20,400	37,148
Vehicle expenses	-	198,932	41,428	-	2,012	242,372	-	-	-	242,372	163,218
Travel	2,491	33	19,431	-	-	21,955	634	1,968	2,602	24,557	23,577
Operating expenses	30,389	4,365	20,278	-	162,577	217,609	30,520	3,923	34,443	252,052	217,840
Financing charges and bank fees	-	-	7	-	3,768	3,775	250	1,252	1,502	5,277	9,156
Interest	-	-	-	-	-	-	28,023	-	28,023	28,023	8,284
In-kind	16,789	50,015	234,462	-	-	301,266	35,868	32,525	68,393	369,659	362,568
Other	1,665	892	963	-	15	3,535	3,781	265	4,046	7,581	8,067
Total expenses before depreciation and amortization	1,061,900	1,776,041	4,940,927	-	(7,365)	7,771,503	1,366,290	325,465	1,691,755	9,463,258	8,796,328
Depreciation and amortization	49,409	197,915	44,507	-	8,775	300,606	41,038	-	41,038	341,644	291,658
Total expenses - 2022	\$ 1,111,309	1,973,956	4,985,434	-	1,410	8,072,109	1,407,328	325,465	1,732,793	9,804,902	
Total expenses - 2021	\$ 995,112	1,661,764	4,903,323	1,671	-	7,561,870	1,278,732	247,384	1,526,116		9,087,986

See accompanying independent auditors' report and notes to financial statements.



# NEIGHBORLY CARE NETWORK, INC.

## Statements of Cash Flows

**Years Ended December 31, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
Cash flows from operating activities:		
Change in net assets	\$ 989,892	(549,022)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	341,644	291,658
Noncash lease expense	179,921	-
Net realized and unrealized losses (gains) on investments	75,866	(57,977)
Change in value of split-interest agreements	105,978	(53,056)
Gain on sale of equipment	(12,220)	(5,590)
Government grants to acquire and improve capital assets	(20,000)	(270,875)
Noncash interest expense	-	3,788
Changes in assets and liabilities:		
Receivables	(1,288,234)	490,062
Prepaid expenses and other assets	46,362	(3,509)
Accounts payable	(83,700)	14,176
Accrued expenses	15,565	19,464
Refundable advance	(27,568)	(14,937)
Operating lease liabilities	(179,921)	-
Net cash provided by (used in) operating activities	143,585	(135,818)
Cash flows from investing activities:		
Proceeds from sale and maturity of investments	553,170	1,019,543
Purchases of investments	(559,544)	(598,385)
Principal payments received under note receivable	13,473	12,944
Proceeds from sale of equipment	12,220	5,590
Purchases of property and equipment	(88,698)	(462,089)
Net cash used in investing activities	(69,379)	(22,397)
Cash flows from financing activities:		
Government grants to acquire and improve capital assets	20,000	270,875
Net borrowings under line of credit	183,494	274,632
Principal paid on finance lease liabilities	(29,536)	-
Principal paid on long-term debt	(3,327)	(1,629)
Net cash provided by financing activities	170,631	543,878
Net increase in cash	244,837	385,663
Cash at beginning of year	518,402	132,739
Cash at end of year	\$ 763,239	518,402
Supplemental cash flow information:		
Cash paid for interest	\$ 28,023	4,496
Addition to operating and finance ROU assets and lease liabilities from:		
Adoption of ASC 842	\$ 400,733	-
New lease agreements and modifications	\$ 437,081	-

See accompanying independent auditors' report and notes to financial statements.

# NEIGHBORLY CARE NETWORK, INC.

## Notes to the Financial Statements

December 31, 2022 and 2021

### (1) Summary of Significant Accounting Policies

#### (a) Nature of Operations

Neighborly Care Network, Inc. (the "Organization"), is a nonprofit organization which exists to provide programs and services for mature adults, primarily in Pinellas County, Florida. The Organization provides a variety of senior care services through programs including: care management, nutrition services programs primarily known as "meals on wheels," Medicaid transportation services, adult day care, and pharmacy services.

Significant portions of the Organization's funds for operations are received from federal, state, county and municipal governmental units. Federal and state funds are received primarily through the Area Agency on Aging of Pasco - Pinellas, Inc., which acts as an intermediary between the Organization and the funding sources. Acceptance of funding provided by these grants requires compliance with prescribed conditions and other special requirements, including the furnishing of certain program support from non-governmental sources.

#### (b) Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Operating revenues consist of amounts received through the Organization's general program operations. Other receipts not associated with the Organization's general operations are classified as other revenues. Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Net assets of the Organization and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* include net assets that are not subject to donor-imposed stipulations and are fully available to utilize for any program or supporting services.

*Net Assets With Donor Restrictions* consist of net assets whose use is limited by donor-imposed time and/or purpose restrictions. The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and presented as net assets released from restrictions.

Some net assets with donor restrictions include a stipulation that the assets be maintained in perpetuity while permitting the Organization to spend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy.

# NEIGHBORLY CARE NETWORK, INC.

## Notes to the Financial Statements - Continued

### (1) Summary of Significant Accounting Policies - Continued

#### (c) Cash

Cash consists of bank deposits and petty cash. The Federal Deposit Insurance Corporation (“FDIC”) covers \$250,000 for substantially all depository accounts. The Organization from time to time may have amounts on deposit in excess of the insured limits. As of December 31, 2022 and 2021, the Organization had \$515,903 and \$310,753, respectively, which exceeded these insured amounts.

#### (d) Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on historical experience, third party contracts, and other circumstances, which may affect the ability of payors to meet their obligations. Receivables are considered fully impaired if full principal payments are not received in accordance with contractual terms. It is the Organization’s policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. As of December 31, 2022 and 2021, all accounts were considered to be collectible, therefore, the Organization did not record an allowance for doubtful accounts.

#### (e) Investments

Investments include marketable debt and equity securities with readily determinable fair values. Unrealized gains and losses are reported in the accompanying statements of activities as a component of investment return. Restrictions on investment earnings are reported as increases in net assets without donor restrictions if the restrictions expire or are otherwise satisfied in the fiscal year in which the earnings are recognized.

#### (f) Property and Equipment

Property and equipment are carried at cost, if purchased, or at estimated fair value at date of receipt if obtained by gift. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from 3 to 40 years. Expenditures for assets in excess of \$1,000 with an estimated useful life greater than one year are capitalized.

#### (g) Fair Value Measurements

In accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820, *Fair Value Measurement*, the Organization uses a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value into three levels: quoted market prices that are observable for the asset or liability (Level 1); inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly (Level 2); and unobservable inputs for the asset or liability (Level 3).

## NEIGHBORLY CARE NETWORK, INC.

### Notes to the Financial Statements - Continued

#### (1) Summary of Significant Accounting Policies - Continued

##### (h) Contributions

Contributions, including unconditional promises to give, are recorded when made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

##### (i) In-Kind Contributions

Contributions of non-cash assets, including contributed building space usage, and contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. Contributions of donated services not meeting these specified criteria are not recorded in the financial statements.

##### (j) Grants Revenue

A significant portion of the Organization's revenue is derived from cost-reimbursable or unit based federal, state and local grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenditures. Amounts received are recognized as revenue when the Organization has provided program services and incurred expenditures in compliance with specific grant provisions. Grants awarded for the acquisition of long-lived assets are reported as nonoperating revenue without donor restrictions, in the absence of donor stipulations to the contrary, during the fiscal year in which the assets are placed in service.

##### (k) Revenue Recognition

Client service fees consist of care management, nutrition and certain other services paid by clients or by insurance companies under the terms of negotiated contracts. Client service fees are recognized over time when the services are provided based on standard charges, net of any contractual adjustments under insurance contracts. Care management services are billed monthly and amounts collected in advance are recorded as deferred revenue. Revenue for other fee-based services are recognized as services are provided.

## NEIGHBORLY CARE NETWORK, INC.

### Notes to the Financial Statements - Continued

#### (1) Summary of Significant Accounting Policies - Continued

##### (l) Statement of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Expenses directly attributable to a specified functional area of the Organization are reported as direct expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the functional areas based on time spent by employees or based on the square footage analysis of occupancy-related costs for each functional area. Interagency expenses represent transportation, meals and pharmacy expenses that were provided to the adult day care program and allocated based on the relative value units benefitted.

##### (m) Income Taxes

Neighborly Care Network, Inc. is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and has been determined not to be a private foundation. Under Internal Revenue Service regulations, Neighborly Pharmacy, LLC is treated as a disregarded entity single member LLC and was, therefore, treated as a division of the Organization, rendering it exempt from federal income taxes.

The Organization has adopted ASC Topic 740, *Income Taxes*. ASC Topic 740 prescribes a recognition and measurement standard for uncertain tax positions taken or expected to be taken in a tax return. The Organization does not believe it has any material income tax exposure relating to uncertain tax positions. The Organization's income tax filings remain subject to examination for a period of three years after filing.

##### (n) Going Concern Evaluation

On an annual basis, as required by ASC Topic 205, *Presentation of Financial Statements - Going Concern*, the Organization performs an evaluation to determine whether there are conditions or events (known and reasonably knowable), considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

##### (o) Reclassifications

Certain amounts in the 2021 financial statements have been reclassified to conform to the 2022 presentation.

##### (p) Advertising

The Organization expenses advertising costs as incurred. Advertising expense for the years ended December 31, 2022 and 2021 was \$20,400 and \$15,401, respectively.

## NEIGHBORLY CARE NETWORK, INC.

### Notes to the Financial Statements - Continued

#### (1) Summary of Significant Accounting Policies - Continued

##### (q) Leases

The Organization leases certain office space and equipment under operating lease agreements. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (“ROU”) assets, net and current and non-current operating lease liabilities on the accompanying statements of financial position. Finance leases are included in property and equipment and finance lease liabilities on the accompanying statements of financial position.

ROU assets represent the Organization’s right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating ROU assets and operating lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As an accounting policy election, the Organization uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments if the rate implicit in a lease is not-readily determinable. The Organization does not assume renewals in its determination of the lease term unless it is reasonably certain that it will exercise that option.

The Organization’s lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Organization has lease agreements comprised of lease and non-lease components. The non-lease components are primarily comprised of equipment maintenance and real estate taxes that are passed on from the lessor. The Organization made an accounting policy election by class of underlying asset not to separate lease and nonlease components in a contract. The Organization’s lease agreements may also include rental payments based on equipment usage and other variable factors. Lease liabilities are not remeasured as a result of changes in equipment usage. These variable payments are recognized in the period in which the related obligation is incurred and are excluded from the measurement of the ROU asset and lease liability. Additionally, the Organization has elected not to recognize a lease liability or ROU asset for short-term leases (leases with a term of twelve months or less).

##### (r) Comparative Financial Information

The statement of functional expenses includes certain prior year summarized comparative information in total but not by functional category. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended December 31, 2021, from which the summarized information was derived.

## NEIGHBORLY CARE NETWORK, INC.

### Notes to the Financial Statements - Continued

#### (1) Summary of Significant Accounting Policies - Continued

##### (s) Recent Accounting Pronouncements

In February 2016, the FASB issued Accounting Standards Update (“ASU”) No. 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. In June 2020, the FASB issued ASU No. 2020-05, which deferred the effective date for all entities that have not yet adopted Topic 842 to annual reporting periods beginning after December 15, 2021. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Organization adopted Topic 842 effective January 1, 2022 and applied it to all existing, long-term leases using the modified retrospective method.

The new standard provides a number of optional practical expedients in transition. The Organization elected the “package of practical expedients” which permitted the Organization not to reassess under the new standard its prior conclusions about lease identification, lease classification, and initial direct costs. The new standard also provided practical expedients for ongoing accounting. The Organization also elected the short-term lease recognition exemption for all leases that qualified. For those leases that qualified, existing short-term leases at the transition date and those entered into subsequent to the transition date, the Organization did not recognize ROU assets or lease liabilities. As a result of the adoption of this standard, the Organization recognized operating lease ROU assets of \$400,733 and corresponding operating lease liabilities of \$400,733 as of January 1, 2022, which was based on the present value of the remaining minimum rental payments under current leasing standards for existing operating leases. See Note 8 for further information on the Organization’s leases.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit entities. The ASU will require a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statements of activities, apart from contributions of cash or other financial assets. The ASU will also require enhanced disclosure, including disaggregation of nonfinancial assets recognized by category and qualitative information about each category. The amendments in this ASU will be applied on a retrospective basis and are effective for annual reporting periods beginning after June 15, 2021. The adoption of this standard had no impact on the Organization’s financial statements.

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(2) Investments**

At December 31, 2022 and 2021, the cost and market values of investments are as follows:

	2022		2021	
	Cost	Market	Cost	Market
Investments:				
Money market funds	\$ 5,777	5,777	33,550	33,550
Fixed income securities	90	87	693	685
Common stock	68,885	82,926	92,158	125,691
Equity mutual funds	309,209	299,381	185,621	188,628
Exchange traded funds	140,670	144,539	200,821	253,648
	\$ 524,631	532,710	512,843	602,202

The Organization's investments in fixed income and equity securities are not concentrated in a single entity or in a few entities, nor are there any specific industry concentrations.

The following schedule summarizes investment return for the years ended December 31, 2022 and 2021:

	2022	2021
Dividend and interest income	\$ 120,406	16,532
Realized and unrealized gains (losses)	(75,866)	57,977
Investment management fees	(5,523)	(7,690)
	\$ 39,017	66,819

**(3) Receivable under Charitable Remainder Trust**

The Organization has been named a remainder beneficiary under a charitable remainder trust. The remainder trust provides for the payment of periodic distributions to income beneficiaries over the twenty-five year term of the trust. One-third of the remainder is distributed after fifteen years, one-third is distributed after twenty years, and the final one-third is distributed after twenty-five years. The receivable under charitable remainder trust is reported at the estimated fair market value of the Organization's remainder interest. The value of these assets is determined based on Level 3 criteria defined in Note 17, which includes the fair value of assets contributed by the donor less the fair value of payments to be made to other beneficiaries.

**(4) Note Receivable**

In October 2016, the Organization sold its Tarpon Springs location. As a result of the sale, the Organization received a \$625,000 promissory note from the buyer. Principal and interest payments are due monthly beginning November 1, 2016 through November 1, 2046 in the amount of \$2,984. The note bears interest at 4%. The balance of the note receivable as of December 31, 2022 and 2021 was \$548,641 and \$562,114, respectively.



# NEIGHBORLY CARE NETWORK, INC.

## Notes to the Financial Statements - Continued

### (5) Property and Equipment

Property and equipment consist of the following at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Land	\$ 686,553	686,553
Building and improvements	1,253,133	1,251,691
Computer hardware and software	1,874,489	1,726,022
Furniture and transportation equipment	<u>3,217,115</u>	<u>3,274,983</u>
	7,031,290	6,939,249
Less accumulated depreciation	<u>(5,070,750)</u>	<u>(4,874,230)</u>
	<u>\$ 1,960,540</u>	<u>2,065,019</u>

Depreciation and amortization expense for the years ended December 31, 2022 and 2021 was \$311,447 and \$291,658, respectively.

### (6) Line of Credit

On March 5, 2021, the Organization entered into a line of credit agreement with Valley National Bank which allows the Organization to borrow up to \$500,000. Draws under the line of credit are due on demand and bear interest at the Wall Street Journal prime rate plus 50 basis points (8% at December 31, 2022). The line of credit agreement includes certain affirmative and negative covenants. At December 31, 2022, the Organization was in compliance with these covenants. The balance of the line of credit as of December 31, 2022 was \$458,126.

### (7) Long-Term Debt

On May 31, 2020, the Organization received \$150,000 of proceeds under a U.S. Small Business Administration (“SBA”) Economic Injury Disaster Loan (“EIDL”) which bears interest at 2.75% and is payable in monthly installments of \$641, including principal and interest, over 30 years beginning June 2, 2021. The loan is secured by an interest in all tangible and intangible property.

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(7) Long-Term Debt – Continued**

The aggregate maturities of long-term debt, including initial accrued interest, for each of the five years subsequent to December 31, 2022 and thereafter are as follows:

<u>Year Ending December 31,</u>		
2023	\$	3,425
2024		3,526
2025		3,629
2026		3,736
2027		3,846
Thereafter		130,670
Total maturities		148,832
Less current installments of long-term debt		3,425
Long-term debt, less current installments	\$	145,407

**(8) Leases**

The Organization has operating and finance leases of office space and certain equipment. The leases have remaining lease terms ranging from one to five years. Leases with initial terms of 12 months or less are not recorded on the statement of financial position. Expense under these short-term leases is recognized on a straight-line basis over the lease term. The following summarizes the line items in the accompany combined balance sheet as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Operating leases:		
Operating lease right-of-use assets	\$ <u>509,426</u>	n/a
Current portion of operating lease liabilities	\$ 171,681	n/a
Operating lease liabilities, excluding current portion	337,745	n/a
	\$ 509,426	n/a
Finance leases:		
Property and equipment	\$ 148,467	n/a
Accumulated amortization	(30,197)	n/a
Property and equipment, net	\$ 118,270	n/a
Current portion of financing lease liabilities	\$ 29,766	n/a
Financing lease liabilities, excluding current portion	89,165	n/a
	\$ 118,931	n/a

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(8) Leases - Continued**

The following summarizes the weighted average remaining lease term and discount rate as of December 31, 2022:

<b>Weighted Average Remaining Lease Term</b>	
Operating leases	4.22 years
Finance leases	3.92 years

<b>Weighted Average Discount Rate</b>	
Operating leases	3.17%
Finance leases	1.37%

The components of lease expense for the year ended December 31, 2022 consisted of the following:

Operating lease expense	\$ 183,496
Short-term leases	10,900
Variable lease costs	<u>712</u>
Total lease costs	<u>\$ 195,108</u>

Finance lease costs:	
Amortization of lease assets included in depreciation and amortization expense	\$ 30,197
Interest on lease liabilities included in interest expense	<u>1,664</u>
	<u>\$ 31,861</u>

The following summarizes cash flow information related to leases for the year ended December 31, 2022:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 183,496
Operating cash flows from finance leases	1,664
Financing cash flows from finance leases	29,536

Lease assets obtained in exchange for lease obligations:	
Operating leases	689,347
Finance leases	148,467

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(8) Leases - Continued**

The maturities of lease liabilities as of December 31, 2022 were as follows:

<u>Year Ending December 31,</u>	<u>Operating</u>	<u>Financing</u>
2023	\$ 183,497	31,200
2024	183,496	31,200
2025	33,132	31,200
2026	33,132	28,600
2027	30,996	-
Thereafter	69,741	-
Total payments	533,994	122,200
Less interest	(24,568)	(3,269)
Present value of lease liabilities	\$ 509,426	118,931

Rent expense under operating leases in 2021 was approximately \$183,000. Future minimum lease payments under noncancellable operating leases as of December 31, 2021 (as classified under prior authoritative lease accounting guidance) is as follows:

<u>Year Ending December 31,</u>	
2022	\$ 181,361
2023	43,526
2024	30,996
2025	30,996
2026	30,996
Thereafter	100,737
	\$ 418,612

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(9) Net Assets With Donor Restrictions**

Net assets with donor restrictions as of December 31, 2022 and 2021 relate to assets contributed by donors and other funding sources for specific purposes and time periods as follows:

	<b>2022</b>	<b>2021</b>
Subject to use restrictions:		
Receivable under charitable remainder trust	\$ 525,510	639,592
Endowments restricted in perpetuity:		
Meals on Wheels endowment	529,281	598,325
Lealman Adult Day Care Center endowment	1,143	1,293
General endowment	2,286	2,584
	532,710	602,202
Total net assets with donor restrictions	\$ 1,058,220	1,241,794

**(10) Endowments**

The Organization’s endowments include both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by U.S. generally accepted accounting principles, net assets associated with endowment funds are classified based on the existence or absence of donor-imposed restrictions.

The Board has interpreted the *Florida Uniform Prudent Management of Institutional Funds Act* (“UPMIFA”), effective July 1, 2012, as requiring the preservation of the historic dollar value of the original gift as of the gift date of the donor restricted endowment funds, absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization retains in perpetuity: the original value of gifts donated to the endowments; the original value of subsequent gifts to the endowments; and any accumulations to the endowments made in accordance with the direction of the applicable donor gift instrument. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(10) Endowments - Continued**

***Endowment Funds with Deficits***

From time to time certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). These deficits resulted from unfavorable market fluctuations that generally occurred shortly after authorized distributions that were deemed prudent. The Organization has interpreted UPMIFA to permit the spending from underwater endowments in accordance with prudent measures required under law.

At December 31, 2022, the Organization's endowment funds with deficiencies were reported in net assets with donor restrictions as follows:

Fair value of endowments	\$	532,710
Original endowment gifts		<u>1,563,548</u>
Deficiencies of underwater endowment funds	\$	<u><u>(1,030,838)</u></u>

***Return Objectives and Spending Policy***

The investment policy for donor-restricted endowment funds is to produce long-term returns while also providing current income to fund related programs. This is currently achieved by investing primarily in equities and fixed income securities. The Board of Directors approves annual spending plans based on the needs of the endowed programs, the expected long term rate of return on investments and the possible effect of inflation and deflation.

Endowment net asset composition as of December 31, 2022 and 2021 is as follows:

	<u>Net Assets Without Donor Restrictions</u>	<u>Net Assets With Donor Restrictions</u>	<u>Total</u>
2022:			
Donor-restricted endowment funds	\$ -	532,710	532,710
	<u>\$ -</u>	<u>532,710</u>	<u>532,710</u>
2021:			
Donor-restricted endowment funds	\$ -	602,202	602,202
	<u>\$ -</u>	<u>602,202</u>	<u>602,202</u>

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(10) Endowments - Continued**

***Return Objectives and Spending Policy - Continued***

Changes in endowment net assets for the years ended December 31, 2022 and 2021 are as follows:

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Endowment net assets at December 31, 2020	\$ -	965,383	965,383
Investment return	-	66,819	66,819
Appropriation of endowment assets pursuant to spending policy	-	(430,000)	(430,000)
Endowment net assets at December 31, 2021	-	602,202	602,202
Investment return	-	(69,492)	(69,492)
Appropriation of endowment assets pursuant to spending policy	-	-	-
Endowment net assets at December 31, 2022	\$ -	532,710	532,710

**(11) Contributions of Nonfinancial Assets**

The Organization is required to furnish program funds from non-governmental sources in order to meet certain federal and state matching requirements. Program funds may be obtained by cash and contributed nonfinancial assets or gifts-in-kind contributions. Gifts-in-kind contributions consist of donated supplies, equipment and the use of group dining and day care facilities. Donated services include paraprofessionals, volunteers, bus and van drivers and aides at the day care centers. Only donated services that meet the requirements as discussed in Note 1 are recorded in the financial statements.

Donated services that did not meet the criteria for recognition in the financial statements and are not reported in the financial statements were \$1,235,109 and \$1,267,872 for the years ended December 31, 2022 and 2021, respectively.

For the years ended December 31, 2022 and 2021, gifts-in-kind contributions consisted of the following:

	2022	2021
Group dining and day care facilities	\$ 223,050	239,900
Supplies	146,609	122,668
	\$ 369,659	362,568

## NEIGHBORLY CARE NETWORK, INC.

### Notes to the Financial Statements - Continued

#### (11) Contributions of Nonfinancial Assets - Continued

The Organization recognizes donated group dining and day care facilities based on comparable lease rates for commercial real estate in nearby locations. The Organization estimates the fair value of donated supplies based on wholesale values that would be received for selling similar items in the United States. Donated group dining and day care facilities are used in the Organization's adult day care and nutrition programs while donated supplies are used in the Organization's adult day care, transportation, nutrition programs and its fundraising events.

#### (12) Liquidity and Availability of Resources

The Organization is supported by both unrestricted and restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditure, liabilities and other obligations come due. As of December 31, 2022 and 2021, the Organization's financial assets available to meet cash needs for general expenditures within one year are as follows:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash	\$ 763,239	518,402
Accounts receivable	2,531,706	1,235,368
Note receivable	548,641	562,114
Investments	532,710	602,202
Receivables under charitable remainder trusts	<u>525,510</u>	<u>639,592</u>
Total financial assets	4,901,806	3,557,678
Less amounts unavailable for general expenditure within one year due to:		
Contractual or donor restrictions:		
Donor imposed restrictions	(525,510)	(639,592)
Endowments	(532,710)	(602,202)
Noncurrent portion of note receivable	<u>(534,616)</u>	<u>(548,640)</u>
	<u>\$ 3,308,970</u>	<u>1,767,244</u>

#### (13) Concentration of Revenue and Other Support

One funding source provided approximately 57% and 62% of the Organization's operating revenue and support (excluding endowment distributions) in 2022 and 2021, respectively.



## NEIGHBORLY CARE NETWORK, INC.

### Notes to the Financial Statements - Continued

#### (14) Retirement Plan

A 403(b) Retirement Savings Plan (the “Plan”) was established by the Organization on July 1, 2001, and was amended and restated effective January 1, 2009. Employees are eligible to participate in the Plan immediately, and participate in receiving matching contributions from the Organization on the first day of the calendar month that coincides with, or immediately follows, the later of (a) the date the employee completes one full year of employment or (b) the date the employee attains 18 years of age. A participant may elect to make contributions, subject to certain limitations, and the Organization, at its discretion, may contribute annually to the Plan. Contributions vest to employees immediately. Effective January 1, 2019, the Organization amended the employer match to 5% of eligible compensation. The Organization’s contributions to the Plan for the years ended December 31, 2022 and 2021 were \$122,000 and \$136,200, respectively, representing 5% of eligible compensation in 2022 and 2021, respectively.

#### (15) Contingencies

The Organization routinely enters into grant agreements and contracts with governmental agencies that provide for reimbursement of the eligible direct and indirect costs of providing certain of the Organization’s program services. The grants and contracts are subject to audit or review and retroactive adjustment based on a final determination by the grantor of eligible reimbursable expenditures. The effect of such adjustments, if any, on the Organization’s financial statements cannot be determined at this time and no provision has been made for any such adjustment in the accompanying financial statements.

From time to time, the Organization is involved in legal claims arising in the ordinary course of its operations. Management believes any liability incurred in connection with these claims would be nominal in amount and covered under the Organization’s insurance policies. In the opinion of management, no material liability exists with respect to these claims.

#### (16) Fair Value Measurements

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value, provides three levels of inputs used to measure fair value:

Level 1: Quoted prices in active markets for identical assets or liabilities;

Level 2: Quoted prices for similar assets and liabilities in active markets or inputs that are observable;

Level 3: Inputs that are unobservable (for example, cash flow modeling based on assumptions).

The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Organization did not change its valuation techniques during the year.

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(16) Fair Value Measurements - Continued**

Fair value of assets and liabilities measured on a recurring basis as of December 31, 2022 and 2021 are as follows:

	<b>Fair Value at December 31, 2022</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Assets:				
Investments:				
Money market funds	\$ 5,777	5,777	-	-
Equity securities:				
Common stock	82,926	82,926	-	-
Mutual funds	299,381	299,381	-	-
Exchange traded funds	144,539	144,539	-	-
Fixed income mutual funds	87	87	-	-
	<u>532,710</u>	<u>532,710</u>	<u>-</u>	<u>-</u>
Receivable under charitable remainder trust	<u>525,510</u>	<u>-</u>	<u>-</u>	<u>525,510</u>
	<u>\$ 1,058,220</u>	<u>532,710</u>	<u>-</u>	<u>525,510</u>
	<b>Fair Value at December 31, 2021</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Assets:				
Investments:				
Money market funds	\$ 33,550	33,550	-	-
Equity securities:				
Common stock	125,691	125,691	-	-
Mutual funds	188,628	188,628	-	-
Exchange traded funds	253,648	253,648	-	-
Fixed income mutual funds	685	685	-	-
	<u>602,202</u>	<u>602,202</u>	<u>-</u>	<u>-</u>
Receivable under charitable remainder trust	<u>639,592</u>	<u>-</u>	<u>-</u>	<u>639,592</u>
	<u>\$ 1,241,794</u>	<u>602,202</u>	<u>-</u>	<u>639,592</u>

## NEIGHBORLY CARE NETWORK, INC.

### Notes to the Financial Statements - Continued

#### (16) Fair Value Measurements - Continued

The following table sets forth a summary of the changes in fair value of assets using significant unobservable inputs (Level 3) for the years ended December 31, 2022 and 2021:

	<u>Receivable Under Charitable Remainder Trust</u>
Balances at December 31, 2020	\$ 591,865
Total gains included in changes in net assets	53,056
Purchases, issues, sales and settlements:	
Purchases	-
Issues	-
Sales	-
Settlements	<u>(5,329)</u>
Balances at December 31, 2021	639,592
Total losses included in changes in net assets	(105,978)
Purchases, issues, sales and settlements:	
Purchases	-
Issues	-
Sales	-
Settlements	<u>(8,104)</u>
Balances at December 31, 2022	<u>\$ 525,510</u>

#### (17) Employee Retention Credit

The CARES Act provides an employee retention credit (“ERC”), which is a refundable tax credit against certain employment taxes of up to \$5,000 per employee for eligible employers. The tax credit is equal to 50% of qualified wages paid to employees during a quarter, capped at \$10,000 of qualified wages per employee through December 31, 2020. Additional relief provisions were passed by the United States government, which extended and slightly expanded the qualified wage caps on these credits through September 30, 2021. Based on these additional provisions, the tax credit was equal to 70% of qualified wages paid to employees during a quarter, and the limit on qualified wages per employee was increased to \$10,000 of qualified wages per quarter and available to entities who received Paycheck Protection Program loans. Based on the 2021 relief provisions, the Organization qualified and applied for the tax credit in 2022 retrospectively for calendar year 2020 and the first two calendar quarters through June 30, 2021.

**NEIGHBORLY CARE NETWORK, INC.**

**Notes to the Financial Statements - Continued**

**(17) Employee Retention Credit - Continued**

The Organization has elected to apply the provisions of *ASU 2018-08, Clarifying Guidance for Contributions Received and Contributions Made* (Topic 958-605) as the relevant guidance for a not-for-profit entity for this type of conditional federal award. During the year ended December 31, 2022, the Organization accrued approximately \$1.24 million in ERC which is included with grants and contract revenue in the accompanying statement of activities. The Organization collected approximately \$1.24 million of the ERC in 2023.

**(18) Subsequent Events**

Management has evaluated subsequent events through July 27, 2023, the date the financial statements were available for issuance.

**SUPPLEMENTARY FINANCIAL INFORMATION**

**NEIGHBORLY CARE NETWORK, INC.**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended December 31, 2022**

Federal/State Agency Pass-through Entity/ Federal Program/State Project	Assistance Listing Number	Contract/ Grant Number	Expenditures	Transfers to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
Passed through from the Florida Department of Elder Affairs and the Area Agency on Aging of Pasco-Pinellas, Inc.:				
<i>Aging Cluster:</i>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (Transportation)	93.044	EA022-NCN	\$ 671,081	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (Adult Day Care)	93.044	EA022-NCN	533,617	-
Special Programs for the Aging, Title III, Part B American Rescue Plan (Transportation Services)	93.044	ERP21-NCN	156,896	-
Special Programs for the Aging, Title III, Part B American Rescue Plan (Adult Day Care)	93.044	ERP21-NCN	94,648	-
COVID-19 Special Programs for the Aging, Title III, Part B Coronavirus Consolidated Appropriations Act (Adult Day Care)	93.044	ECA20-NCN	55,092	-
			<u>1,511,334</u>	-
Special Programs for the Aging, Title III, Part C, Nutrition Services (Congregate Meals)	93.045	EA022-NCN	415,434	-
Special Programs for the Aging, Title III, Part C, Nutrition Services (Home Delivered Meals)	93.045	EA022-NCN	1,992,772	-
Special Programs for the Aging, Title III, Part C1, Nutrition Services (Congregate Meals) American Rescue Plan	93.045	ERP21-NCN	100,170	-
Special Programs for the Aging, Title III, Part C2, Nutrition Services (Home Delivered Meals) American Rescue Plan	93.045	ERP21-NCN	829,707	-
COVID-19 Special Programs for the Aging, Title III, Part C2 Nutrition Services (Home Delivered Meals)	93.045	ECA20-NCN	71,418	-
			<u>3,409,501</u>	-
Nutrition Services Incentive Program	93.053	EA022-NCN	246,488	-
Total Aging Cluster			<u>5,167,323</u>	-
Total U.S. Department of Health and Human Services			<u>5,167,323</u>	-
<b>U.S. Department of Transportation</b>				
Passed through from the Florida Department of Transportation:				
<i>Transit Services Cluster:</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities (Operating)	20.513	G2515	295,500	-
Total U.S. Department of Transportation			<u>295,500</u>	-
<b>U.S. Department of Agriculture</b>				
Passed through from the Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y6069 21/22	13,237	-
Child and Adult Care Food Program	10.558	Y6069 22/23	6,779	-
Total U.S. Department of Agriculture			<u>20,016</u>	-

(Continued)

**NEIGHBORLY CARE NETWORK, INC.**

**Schedule of Expenditures of Federal Awards and State Financial Assistance - Continued**

**Year Ended December 31, 2022**

Federal/State Agency Pass-through Entity/ Federal Program/State Project	Listing / CSFA Number	Contract/ Grant Number	Expenditures	Transfers to Subrecipients
<i><b>U.S. Small Business Administration</b></i>				
Disaster Assistance Loans (Economic Injury Disaster Loan)	59.008	n/a	\$ 150,000	-
Total U.S. Small Business Administration			<u>150,000</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ <u>5,632,839</u>	<u>-</u>
<i><b>State of Florida Department of Elder Affairs</b></i>				
Passed through from the Area Agency on Aging of Pasco-Pinellas, Inc.:				
Local Services Programs - Home Delivered Meals	65.009	EL021-NCN	\$ 301,818	-
Local Services Programs - Transportation	65.009	EL021-NCN	168,105	-
Local Services Programs - Adult Day Care	65.009	EL021-NCN	54,561	-
Local Services Programs - Adult Day Care Expanded	65.009	EL021-NCN	72,135	-
Local Services Programs - Adult Day Care Expanded	65.009	EL022-NCN	<u>72,135</u>	<u>-</u>
Total State of Florida Department of Elder Affairs			<u>668,754</u>	<u>-</u>
<i><b>State of Florida Department of Transportation</b></i>				
Passed through from the Pinellas Suncoast Transit Authority (PSTA) acting as the Community Transportation Coordinator (CTC):				
Florida Commission for the Transportation Disadvantaged (CTD)				
Trip and Equipment Grant Program	55.001	CTC CONTRACTS	<u>321,227</u>	<u>-</u>
Total State of Florida Department of Transportation			<u>321,227</u>	<u>-</u>
Total Expenditures of State Financial Assistance			\$ <u>989,981</u>	<u>-</u>

## NEIGHBORLY CARE NETWORK, INC.

### Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended December 31, 2022

**(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) includes the federal and state grant activity of Neighborly Care Network, Inc. under programs of the federal government and state grant activity of the State of Florida for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and Chapter 10.650, *Rules of the State of Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of Neighborly Care Network, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Neighborly Care Network, Inc. All federal awards and state projects passed through other government agencies are included in the accompanying schedule.

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

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**(3) Outstanding Loan**

The Economic Injury Disaster Loan (“EIDL”) obtained in 2020 requires repayment of principal and interest starting in June 2021. The balance of the EIDL at December 31, 2022 was \$148,832.

**(4) Other**

Neighborly Care Network, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**NEIGHORLY CARE NETWORK, INC.**

**Schedule of Functional Expenses as Required by Area Agency on Aging of Pasco-Pinellas, Inc.**

**Year Ended December 31, 2022**

	Program Services						Supporting Services			Total Expenses		
	Adult Day Care	Transportation	Nutrition - Meals	Nutrition - Outreach	Nutrition - Education	Nutrition - Counseling	Non-DOEA Program Services	Total	General and Administrative		Fundraising	Total
Salaries and wages	\$ 678,633	801,153	1,112,257	12,090	6,734	25,789	68,307	2,704,963	630,708	111,773	742,481	3,447,444
Payroll taxes	54,038	63,426	87,258	971	531	2,043	5,392	213,659	50,964	9,067	60,031	273,690
Employee benefits	119,798	132,414	205,362	1,453	1,406	5,212	18,527	484,172	177,683	29,913	207,596	691,768
Total personnel related expenses	852,469	996,993	1,404,877	14,514	8,671	33,044	92,226	3,402,794	859,355	150,753	1,010,108	4,412,902
Contract and professional fees	10,807	81,387	3,960	-	-	-	-	96,154	116,680	89,447	206,127	302,281
Communications and utilities	28,962	6,867	77,241	-	-	-	5,969	119,039	4,074	431	4,505	123,544
Occupancy allocation	-	23,258	48,427	-	-	-	(315,633)	(243,948)	233,476	10,472	243,948	-
Repairs and maintenance	40,025	249,522	79,886	-	-	-	5,042	374,475	34,645	10,806	45,451	419,926
Insurance	28,353	153,637	76,794	-	-	-	61,239	320,023	2,776	694	3,470	323,493
Postage, printing and supplies	18,426	9,170	26,928	82	971	195	3,170	58,942	4,524	20,490	25,014	83,956
Food costs	29,602	-	2,591,047	-	-	-	226,586	2,847,235	-	-	-	2,847,235
Equipment	1,922	970	206	-	-	-	3,179	6,277	11,684	2,439	14,123	20,400
Vehicle expenses	-	198,932	41,428	-	-	-	2,012	242,372	-	-	-	242,372
Travel	2,491	33	17,041	1,197	-	1,193	-	21,955	634	1,968	2,602	24,557
Operating expenses	30,389	4,365	20,258	10	-	10	162,577	217,609	30,520	3,923	34,443	252,052
Financing charges and bank fees	-	-	-	-	-	7	3,768	3,775	250	1,252	1,502	5,277
Interest	-	-	-	-	-	-	-	-	28,023	-	28,023	28,023
In-kind	16,789	50,015	230,462	-	-	-	4,000	301,266	35,868	32,525	68,393	369,659
Other	1,665	892	963	-	-	-	15	3,535	3,781	265	4,046	7,581
Depreciation and amortization	49,409	197,915	44,507	-	-	-	8,775	300,606	41,038	-	41,038	341,644
	1,111,309	1,973,956	4,664,025	15,803	9,642	34,449	262,925	8,072,109	1,407,328	325,465	1,732,793	9,804,902
Allocation of:												
Interagency expenses	365,317	(341,770)	(23,547)	-	-	-	-	-	-	-	-	-
General and administrative expenses	257,665	339,578	349,830	2,774	1,692	6,043	5,439	963,021	(1,014,488)	51,467	(963,021)	-
	\$ 1,734,291	1,971,764	4,990,308	18,577	11,334	40,492	268,364	9,035,130	392,840	376,932	769,772	9,804,902
Total units	6,611	76,559	578,503	780	1,763	230						
Total reimbursed units	6,611	76,559	578,503	780	1,763	230						
Cost per unit	\$262.33	\$25.75	\$8.63	\$23.82	\$6.43	\$176.05						
Cost per reimbursed unit	\$262.33	\$25.75	\$8.63	\$23.82	\$6.43	\$176.05						

**INTERNAL CONTROL AND COMPLIANCE**



**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

The Board of Directors  
Neighborly Care Network, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Neighborly Care Network, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 27, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Neighborly Care Network, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Neighborly Care Network, Inc.'s internal control.

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Mayer Hoffman McCann P.C.*

July 27, 2023  
St. Petersburg, Florida



**Independent Auditors’ Report on Compliance for Each Major Federal Program and State Financial Assistance Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the State of Florida Auditor General**

The Board of Directors  
Neighborly Care Network, Inc.:

**Report on Compliance for Each Major Federal Program and State Project**

***Opinion on Each Major Federal Program and State Project***

We have audited Neighborly Care Network, Inc.’s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the requirements described in the *Department of Financial Services’ State Projects Compliance Supplement* that could have a direct and material effect on Neighborly Care Network, Inc.’s major federal programs and state project for the year ended December 31, 2022. Neighborly Care Network, Inc.’s major federal programs and state project are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state project.

**Basis for Opinion on Each Major Federal Program and State Project**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”); and Chapter 10.650, *Rules of the State of Florida Auditor General* (“Chapter 10.650”). Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650 are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization’s compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization’s federal programs and state projects.

## **Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether to do with fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*Mayer Hoffman McCann P.C.*

July 27, 2023  
St. Petersburg, Florida

**NEIGHBORLY CARE NETWORK, INC.**

**Schedule of Findings and Questioned Costs**

**Year Ended December 31, 2022**

**(A) Summary of Auditors' Results**

1. The auditors' report expresses an unmodified opinion on the financial statements of Neighborly Care Network, Inc.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Neighborly Care Network, Inc. were disclosed during the audit.
4. No material weaknesses or significant deficiencies in internal control over compliance relating to the audit of the major federal programs and state project are reported in the Independent Auditors' Report on Compliance for Each Major Federal Program and State Financial Assistance Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*.
5. The auditors' report on compliance for the major federal award programs and state project for Neighborly Care Network, Inc. expresses an unmodified opinion.
6. Audit findings, if any, relative to the major federal award programs and state project for Neighborly Care Network, Inc. are reported in Part C and Part D of this schedule.

The programs tested as major federal programs and state project were:

***Federal Programs***

***Aging Cluster:***

Special Programs for the Aging, Title III, Part B, Grants for Supportive Services  
and Senior Centers (AL No. 93.044)

Special Programs for the Aging, Title III, Part C, Nutrition Services (AL No. 93.045)

Nutrition Services Incentive Program (AL No. 93.053)

***State Project***

Local Services Programs (CSFA No. 65.009)

7. The threshold for distinguishing Types A and B programs was \$750,000 for major federal programs and \$300,000 for major state projects.
8. Neighborly Care Network, Inc. was determined to be a low-risk auditee.



**NEIGHBORLY CARE NETWORK, INC.**

**Schedule of Findings and Questioned Costs - Continued**

**(B) Findings - Audit of the Financial Statements**

None.

**(C) Findings and Questioned Costs - Major Federal Award Programs**

None.

**(D) Findings and Questioned Costs - Major State Financial Assistance Project**

None.



The Board of Directors  
Neighborly Care Network, Inc.:

### **Report on Financial Statements**

We have audited the financial statements of Neighborly Care Network, Inc. as of and for the years ended December 31, 2022 and 2021 and have issued our report thereon dated July 27, 2023.

### **Auditors' Responsibility**

We conducted our audits in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and Chapter 10.650, *Rules of the State of Florida Auditor General*.

### **Other Reports and Schedule**

We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, our Independent Auditors' Report on Compliance for Each Major Federal Program and State Financial Assistance Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*, and the Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated July 27, 2023, should be considered in conjunction with this management letter.

### **Other Matter**

Section 10.654(1)(e), *Rules of the State of Florida Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or state project amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not identify any such findings.

### **Purpose of This Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Mayer Hoffman McCann P.C.*

July 27, 2023  
St. Petersburg, Florida



## NUTRITION SITES

### Pleasant Valley Baptist Church (PHD)

**1** 1700 Klosterman Rd., Palm Harbor, 34683  
727-336-3027

### Palm Lake Village (PLV)

**2** 1515 County Rd. 1, Dunedin, 34698  
727-336-3360

### North Greenwood Recreation and Aquatic Complex (NGR)

**3** 900 N. MLK, Jr. Ave., Clearwater, 33755  
727-442-9162

### Lake Seminole Presbyterian Church (LSP)

**4** 8505 113th St., Seminole, FL 33772  
727-336-3263

### Crystal Lakes Manor (CLM)

**5** 4100 62nd Ave. N., Pinellas Park, 33781  
727-408-0184

### Gulfport Senior Center (GFP)

**6** 5501 27th Ave. S., Gulfport, 33707  
727-336-3623

### Sunshine Center (SUN)

**7** 330 5th St. N., St. Petersburg, 33701  
727-336-3304

### Enoch Davis Center (DAD)

**8** 1111 18th Ave. S., St. Petersburg, 33705  
727-336-3297

## MEALS ON WHEELS

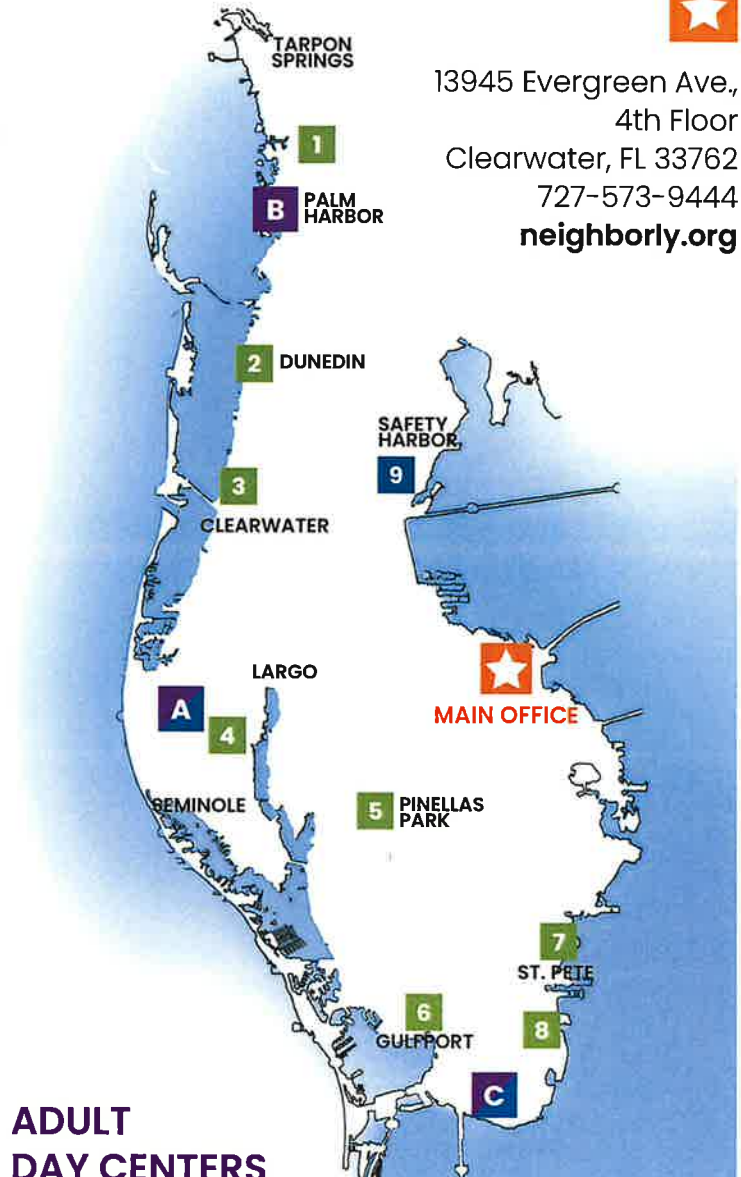
### Safety Harbor (SFH)

**9** 225 5th Ave. S.  
Safety Harbor, 34695  
727-313-2230

 = Adult Day Center and Meals on Wheels Site



13945 Evergreen Ave.,  
4th Floor  
Clearwater, FL 33762  
727-573-9444  
[neighborly.org](http://neighborly.org)



## ADULT DAY CENTERS

### Largo Adult Day Center (LAD)

✓ **A** 11095 131st St., Largo, 33774  
727-593-1253

### Sunny Harbor Day Center (SHDC)

✓ **B** 1015 Omaha Cir., Palm Harbor, 34683  
727-754-1100

### Evergreen Adult Day Center (EDC)

**C** 2601 54th Ave. S., St. Petersburg, 33712  
727-954-6484

	<b>Pandemic Related Funding</b>		
2020	COVID-19 Special Programs for the Aging Title III funding (ADC, MEALS, NTP)		\$2,251,100
	Pinellas County Coronavirus Relief Fund Passed through PCF		\$1,608,700
	Paycheck Protection Program Loan (Forgiven)		\$707,430
2021	Coronavirus Consolidated Appropriation Act (MEALS)		\$721,956
	Pinellas County Coronavirus Relief Fund Passed through PCF		\$170,522
2022	ARPA (American Rescue Plan Act) Special Programs for the Aging Title III funding (ADC, MEALS, NTP)		\$1,181,421
	Coronavirus Consolidated Appropriation Act (ADC, MEALS)		\$126,510
	CARES Act Employee Retention Credit (ERC)		\$1,240,000
	City of Dunedin ARPA for Nutrition		\$25,000
2023	<u>2023 through August (unaudited)</u>		
	ARPA - Special Programs for the Aging Title III funding (ADC, MEALS, NTP)		\$663,186
	City of Largo ARPA for Adult Day Care		\$25,000
	City of Clearwater ARPA for Meals and a vehicle		\$220,837
	Pinellas County ARPA Small Cap for vehicles		\$150,000

E & E Services LLC.  
 1293 four seasons Blvd  
 Tampa, FL 33613

# INVOICE

Neighborly Care Network  
 11095 131 st. n  
 Largo, FL 33774

**Invoice #** 0000001

**Invoice Date** 09/04/2023

**Due Date** 09/04/2023

Item	Description	Unit Price	Quantity	Amount
Service	Remove and install new shower			
Service	Remove and install flooring			
Service	Remove and install toilets			
Service	Remove old sink and install double sink			
Service	Paint bathroom			
Service	Remove and paint stalls			
Product	Labor	19200.00	1.00	19,200.00
<b>NOTES:</b> invoice INCLUDES pricing WITH new shower				
<b>Subtotal</b>				19,200.00
<b>Total</b>				19,200.00
<b>Amount Paid</b>				0.00
<b>Balance Due</b>				\$19,200.00

# SD Services solutions

LARGO BATHROOMS Bid 2 ESTIMATE  
EST0054



Hector Mact  
Business Number #L2300261873  
4741 luminous loops level 2 Apt 203  
Kissimmee Florida 34746  
☎ 813.841.3033  
☎ 787.904.4407  
📠 7276482221  
hm.servicegroup@gmail.com

DATE  
09/28/2023  
TOTAL  
USD \$21,875.83

TO

## Neighborly Care Network

Efrain Figueroa  
11095 131st N Largo, Florida 33774  
☎ 813.407.2995  
Coyef0714@gmail.com

DESCRIPTION	RATE	QTY	AMOUNT
-------------	------	-----	--------

Remove and Install (2) New Shower with material \$ 5,180.34 this price is not included on the Balance total.. if you want the shower remove the total price for the project \$27,055.34.	\$21,875.83	1	\$21,875.83
--	-------------	---	-------------

But you could use a epoxy paint and paint the existing shower price on two showers \$2,670.84... with material...

Remove and install new toilet only labor.

Remove and install new flooring only labor.

Remove sink and install new sink double only labor.

Paint Bathroom, paint stalls only labor.

TOTAL	USD \$21,875.83
-------	-----------------

DATE SIGNED  
09/28/2023





**Pinellas Generator & Electric LLC. Largo Adult Day Care Generator & Installation**

----- Estimate -----

6272 147th Ave N Ste B  
 Clearwater, FL 33760 US  
 7273353988  
[www.pinellaselectric.com](http://www.pinellaselectric.com)

Estimate #: 2780  
 Date: 09/18/2023  
 Exp. Date:  
 \$29,768.00

-----  
 Address:

Maribeth Braden  
 Neighborly Adult Services  
 13945 Evergreen Ave  
 Clearwater, FL 33762 USA

Date	Description	Qty	Rate
09/18/2023	36 kw GenSingle phase 120/240 volt system with 175-amp circuit breaker	1	0.00
09/18/2023	Genrac Pad27K-48K GENERATOR PAD	1	0.00
09/18/2023	General:Tr200A SERVICE RATED 120/240 N3R SMART SW	1	0.00
09/18/2023	175 amp fe	25	0.00
09/18/2023	Shielded cshielded 4 conductor	1	0.00
09/18/2023	Generator This is from the transfer switch to the generator for start command, stop command and battery charger	1	0.00
09/18/2023	Generator This is the labor to deliver, set, wire in, program, start up, warranty	1	0.00
09/18/2023	26R Wet ce	1	0.00
09/18/2023	Start up aWe will install the new 26R wet cell battery, program the Evolution controller and run the generator	1	0.00
09/18/2023	warranty All work has a warranty for a period of 2 years on labor and misc. materials	1	0.00
09/18/2023	5 Year war	1	0.00
09/18/2023	Standard EPrice includes labor and all work installed to code. All work is quoted from drawings and /or site visit. Any unforeseen issues will be reviewed with the client and there may have to be repricing. All change orders are to be signed by client before commencing. Quote is	1	0.00

	good for 30 days from the quote date.		
09/18/2023	Sprinkler Client is responsible for making sure that water from any source does not spray up into unit. This will void warranty.	1	0.00
09/18/2023	Exclusions Generator will be submitted for permitting at the location discussed with the client. If i the event we have to relocate due to codes, ordinances ect. We will resubmit and will be installed in an area allowed by the local municipality. The generator may take up to 4-6 weeks for delivery. Permitting may take 3-8 weeks for approval.	1	0.00
09/18/2023	Generator 60% Deposit 30% Due morning of generator delivery 10% Due after final inspection	1	0.00
09/18/2023	Insurance We will email you insurance documents to provide you general liability insurance as well as workman's compensation coverage for your project if requested	1	0.00
09/18/2023	General:En This is for aluminum stands, drawings, ect.. Needed for permitting. This fee will be added to the final invoice	1	0.00
09/18/2023	misc:Permi \$400.00 allowance this will be adjusted to properly reflect the correct fee	1	400.00
09/18/2023	TOTAL FOR	1	29,368.00
09/18/2023	Gas work b If you need a price for the propane tanks and gas lines please let us know. We would be happy to reccomend	1	0.00

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Total: \$29,768.00

Lic #13010021

Respectfully,  
David Iverson, President  
Pinellas Generator & Electric LLC.  
[www.pinellaselectric.com](http://www.pinellaselectric.com)  
Office 727-335-3988  
Cell 727-331-0386  
EC-13010021

Guidance from Local Generator Business (They did not submit a bid)

**From:** Rob Schwiebert | GenerX Generators <rob@fixmygen.com>

**Sent:** Friday, September 29, 2023 10:02 AM

**To:** Susan McIntyre <smcintyre@neighborly.org>

**Subject:** Re: Generator Project

Good morning, Susan,

I appreciate your kind words. I'll be transitioning to a new role very soon, but before that, a suggestion: when the funding for this project arrives, consider reaching out to the original contractors for a confirmation of the updated price.

Additionally, don't hesitate to contact our commercial department for an accurate proposal at [oldsmarProposals@fixmygen.com](mailto:oldsmarProposals@fixmygen.com) when you're ready to move forward. Our proposals are only good for 15 days, so getting one now for a future project is moot.

As you review other contractors proposals, pay close attention to the fine print; details matter for the ACTUAL final price.

Our proposal is concise, just one page, "what you see is what you pay" and we require only a 20% down payment for commercial projects, unlike many competitors who demand 50% or more.

Best of luck with your grant application.

Sincerely,

Rob Schwiebert

Field engineer

GenerX Generators, LLC.

111B Dunbar Avenue

Oldsmar, FL 34677

Cell (727) 809-4723