

AGENDA

ST. PETERSBURG COLLEGE BOARD OF TRUSTEES October 20, 2020

EPICENTER MEETING ROOM (1-453)
13805 -58th STREET N.
CLEARWATER, FL
REGULAR MEETING: 9:00 A.M.

I. CALL TO ORDER

- A. Invocation
- B. Pledge of Allegiance

II. RECOGNITIONS

- A. SPC Spotlights
 - 1. Florida College System Foundation

III. COMMENTS

- A. Board Chair
- B. Board Members
- C. President
- D. Public Comment pursuant to §286.0105 FS

IV. REVIEW AND APPROVAL OF MINUTES

Board of Trustees' Meeting of September 15, 2020 (*Action*)

V. MONTHLY REPORTS

- A. General Counsel

VI. STRATEGIC FOCUS

A. STUDENT SUCCESS AND ACADEMIC ACHIEVEMENT

- 1. Marketing and Recruitment -Ms. Rita Farlow, Executive Director, Marketing and Strategic Communications and Mr. Reggie Reed, Director, Recruitment Services (*Presentation*)
- 2. Retention Update – Dr. Susan Demers, Dean, Public Policy and Legal Studies and Dr. Rachel, Academic Director, Center of Excellence for Teaching and Learning (*Presentation*)

VII. CONSENT AGENDA

- A. OLD BUSINESS (**items previously considered but not finalized**) - None
- B. NEW BUSINESS
 - 1. ADMINISTRATIVE MATTERS
 - a. Human Resources

- i. Personnel Report (*Action*)
- b. Naming of Facilities
 - i. Mrs. Catherine Crumbs - Nursing Skills Lab at SPC Health Education Center (*Action*)
- 2. Workforce, Community, and Corporate Partnerships Curriculum Changes (*Action*)
- 3. Credit Curriculum Changes (*Action*)
- 4. Extend Network Services Agreement (*Action*)
- C. AUDITS AND OTHER STATUTORY REQUIREMENTS OF DIRECT SUPPORT ORGANIZATIONS, APRIL 2019, THROUGH MARCH 31, 2020 (St. Petersburg College Foundation, Leepa-Rattner Museum of Arts and Institute for Strategic Policy Solutions) (*Action*)

VIII. INFORMATIONAL REPORTS

- A. Direct Support Organization
 - 1. Leepa-Rattner Museum of Art (*Information*)
 - 2. Institute for Strategic Policy and Solutions (*Information*)
 - 3. St. Petersburg College Foundation (*Information*)
- B. Palladium at St Petersburg (*Information*)
- C. Operating Budget Report (*Information*)
- D. Quarterly Informational Report of Contract Items (*Information*)
- E. Quarterly Informational Report of Construction Contract Approvals Not Exceeding \$325,000 (*Information*)

IX. PROPOSED CHANGES TO BOT RULES MANUAL – Public Hearing – None

X. PRESIDENT’S REPORT

XI. NEXT MEETING DATE AND SITE

November 17, 2020, Allstate Center, Desoto Room

XII. ADJOURNMENT

ST. PETERSBURG COLLEGIATE HIGH SCHOOL GOVERNING BOARD MEETING TO IMMEDIATELY FOLLOW – Presenter: Ms. Starla Metz, Associate Vice President, Collegiate High Schools (see separate agenda)

If any person wishes to appeal a decision made with respect to any matter considered by the Board at its meeting October 20, 2020, he or she will need a record of the proceedings. It is the obligation of such person to ensure a verbatim record of the proceedings is made, §286.0105, Florida Statutes.

Items summarized on the Agenda may not contain full information regarding the matter being considered. Further information regarding these items may be obtained by calling the Board Clerk at (727) 341-3241.

***No packet enclosure**

Date Advertised: October 9, 2020

MARKETING AND RECRUITMENT

RITA FARLOW, EXECUTIVE DIRECTOR, MARKETING AND STRATEGIC
COMMUNICATIONS
REGGIE REED, DIRECTOR, RECRUITMENT SERVICES



SPC St. Petersburg
College

**ENROLLMENT
SERVICES**

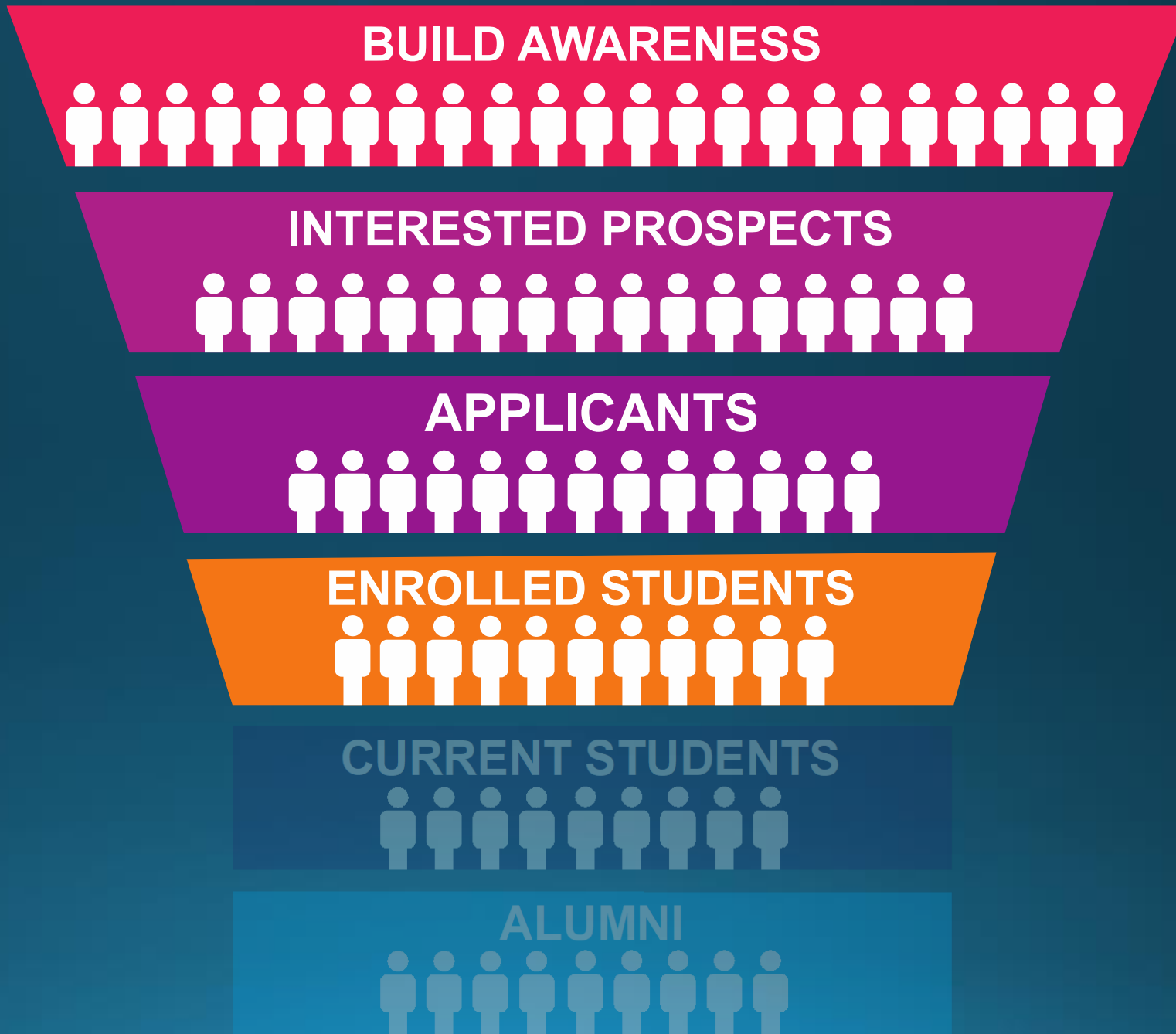


**MARKETING &
STRATEGIC
COMMUNICATIONS**





FROM
PROSPECT
TO
TITAN



BUILD AWARENESS



BRANDING



BUILD AWARENESS



COLLEGE WIDE MARKETING

bachelor's degrees fully online
spc.edu/info

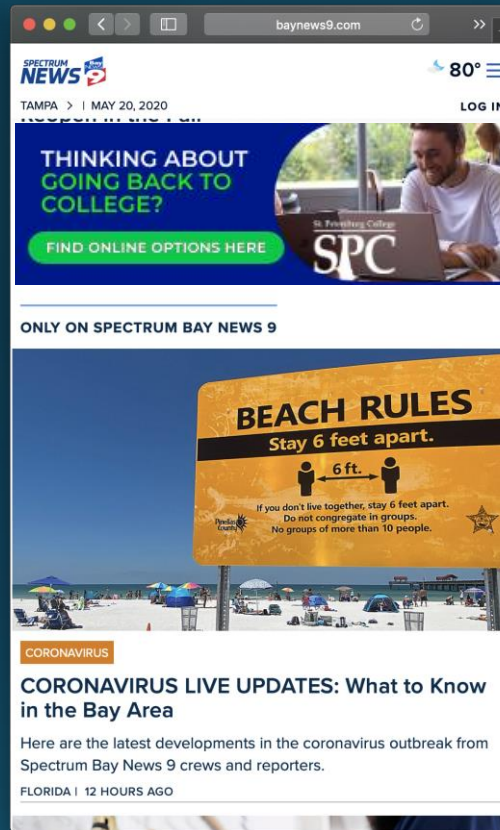


SPC St. Petersburg College

650+ online courses one-on-one support
spc.edu/info



SPC St. Petersburg College



SPECTRUM NEWS 9
TAMPA > | MAY 20, 2020
80°
LOG IN

THINKING ABOUT GOING BACK TO COLLEGE?
[FIND ONLINE OPTIONS HERE](#)

ONLY ON SPECTRUM BAY NEWS 9

BEACH RULES
Stay 6 feet apart.
6 ft.
If you don't live together, stay 6 feet apart.
Do not congregate in groups.
No groups of more than 10 people.

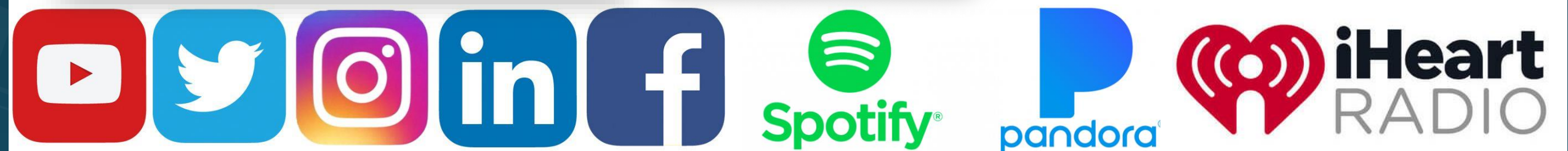
CORONAVIRUS
CORONAVIRUS LIVE UPDATES: What to Know in the Bay Area
Here are the latest developments in the coronavirus outbreak from Spectrum Bay News 9 crews and reporters.
FLORIDA | 12 HOURS AGO



SPC St. Petersburg College

IMPACTED BY COVID?
TRAIN FOR A NEW JOB

[FIND A PROGRAM](#)



BUILD AWARENESS



PROGRAMMATIC

TURN YOUR RN INTO A BSN
Bachelor of Science in Nursing Degree Program

Discover YOUR FUTURE | Grow YOUR TALENTS | Together WITH SPC

SPC.EDU/RNTOBSN

Hi Timmy,

My name is Louisiana Louis, Dean of the College of Nursing at St. Petersburg College.

I am very excited that you have taken the time to learn more about our **RN to BSN Program**. At SPC, we work hard to support your success in school and in achieving your career goals. It is that commitment and personalized attention, the "care," that makes us the right fit for you.

Our team is ready to connect with you to learn about your career goals and take you to the next step. You can [sign up for our next Titans Live Webinar](#), where you will learn about SPC's application process, ways SPC can help you pay for college, and SPC staff will be on hand to answer any questions you may have.

Louisiana Louis
727.555.5555



LOUISIANA LOUIS, DNP, RN
DEAN & PROFESSOR COLLEGE OF NURSING



PUBLIC SAFETY

TELECOMMUNICATIONS
(911 OPERATOR)

CORRECTIONAL OFFICER

0:25 / 0:30

St. Petersburg College
Sponsored

Specialize in network engineering, administration or computer support

This material was funded in whole by the SE of Florida 2015-16 Carl D. Perkins Career & Technical Education National Grant.

SPCCOLLEGE.EDU
Computer Networking A.S. Degree
Download your free guide

Download

INTERESTED PROSPECTS



NURSING, BACHELOR OF SCIENCE
PROGRAM OVERVIEW
DURATION: 4 Semesters
MODALITY: Face-to-Face: Combination Lecture/Lab, Online
CAMPUS: Fully Online, Health Education Center
TOTAL CREDITS REQUIRED: 121

DESCRIPTION:
The RN to BSN Program at St. Petersburg College affords registered nurses the opportunity to obtain a Bachelor of Science degree in Nursing delivered in either a face-to-face or online format. The program gives nurses a solid foundation for advancing their career or preparing for graduate nursing study. The program focuses on leadership and management, evidence-based practice, health promotion and risk reduction in communities, ethical issues, and healthcare needs of diverse populations.

YOUR GUIDE TO PAYING FOR COLLEGE

REQUEST INFO AND DOWNLOAD THE "PAYING FOR COLLEGE GUIDE"

HARRISON:

ACQUINO:

harrisonaquino@gmail.com

No

Get info now

NURSING AT ST. PETERSBURG COLLEGE

Below are some of the core requirements for the Nursing, Bachelor of Science. Click on each one for a detailed course description.

MAJOR CORE COURSES
FOUNDATIONAL COURSES

COURSE	CREDITS
Health Assessment and Physical Appraisal	3
Pathophysiology	3
Nursing in a Multicultural Society	3
Professional Roles and Dimensions of Nursing Practice	3
Legal & Ethical Aspects of Nursing	3
Informatics and Clinical Reasoning	3
Evidence-Based Research Utilization	3
Nursing of the Family	3
Community Health Nursing Theory	3
Community Health Nursing Practicum	4

Prospect requests information



Assigned recruiter

SPC St. Petersburg College

WELCOME TO SPC

Hi Student!

I'm Alisha, your personal pre-admissions contact.

Thank you for your interest in our Degrees program. As requested, a packet of information tailored to your interest is on its way in the mail.

Choosing the right college can be both exciting and challenging. As your personal admissions advisor, it's my job to make sure you have all the tools you need to be successful and to make the transition to St. Petersburg College as seamless as possible. The first step is to apply. It only takes about 10 minutes. I am pleased to answer any questions you may have and I look forward to talking with you.

727-341-3400
Email: valife.alisha@spcollege.edu

APPLY NOW

Email and direct mail is sent to prospect

SPC St. Petersburg College

JOHN, EXPLORE BUSINESS

WELCOME TO SPC

Hi Student!

I'm Alisha, your personal pre-admissions contact.

Thank you for your interest in our Degrees program. As requested, a packet of information tailored to your interest is on its way in the mail.

Choosing the right college can be both exciting and challenging. As your personal admissions advisor, it's my job to make sure you have all the tools you need to be successful and to make the transition to St. Petersburg College as seamless as possible. The first step is to apply. It only takes about 10 minutes. I am pleased to answer any questions you may have and I look forward to talking with you.

727-341-3400
Email: valife.alisha@spcollege.edu

APPLY NOW

A series of email communications is automatically triggered based on the prospect's stage in the funnel

SPC MARKETING & STRATEGIC COMMUNICATIONS



ENROLLMENT SERVICES

Prospect
engagement
and building
relationships



Sponsoring Events

Community Events

Parades

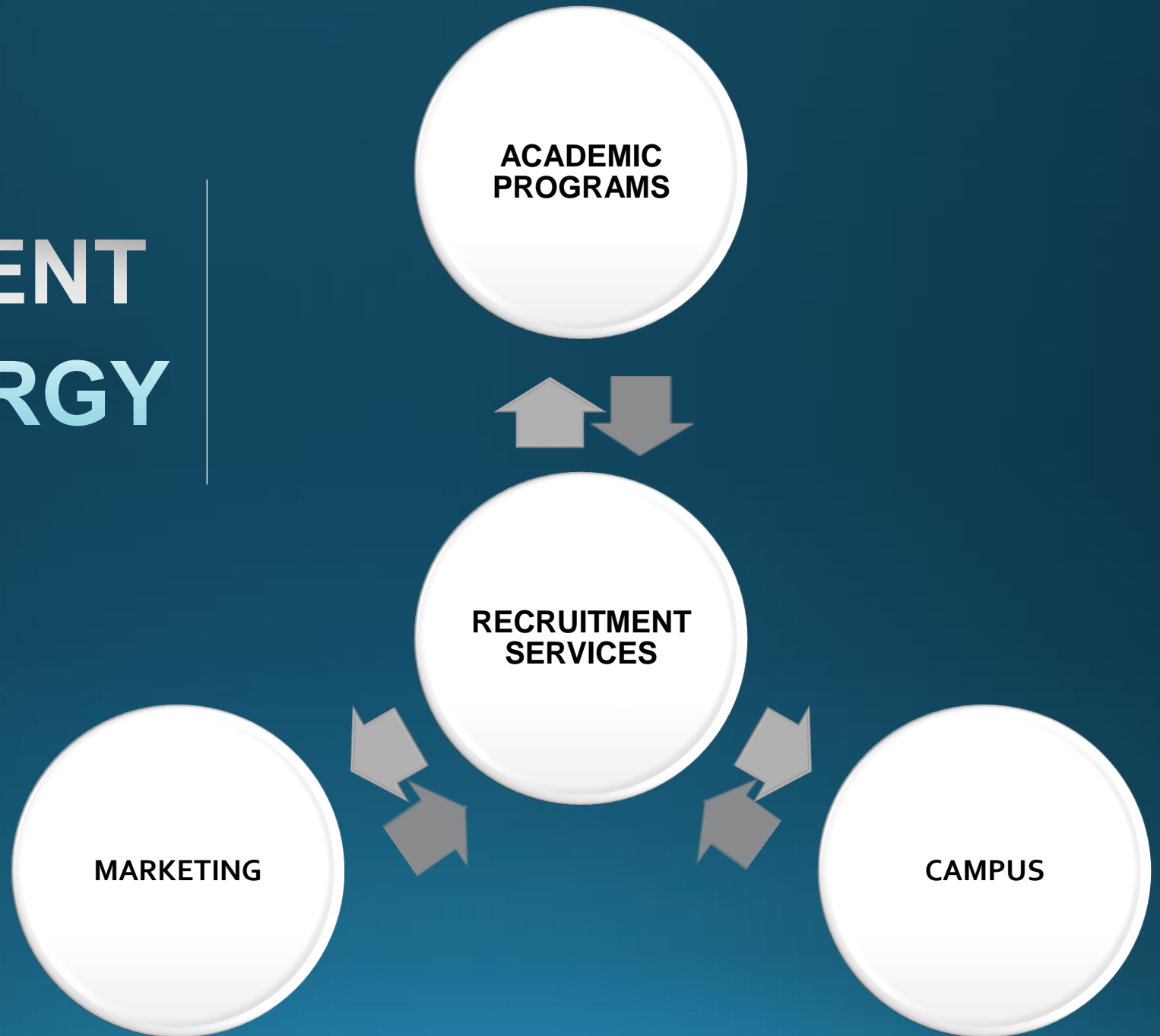
Seminars

Award Ceremonies

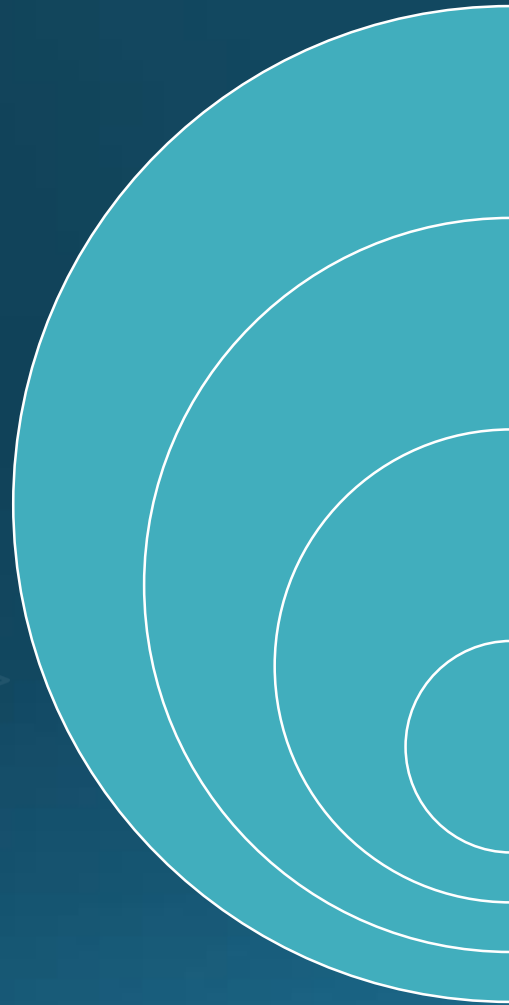
Athletics



RECRUITMENT SYNERGY



BENEFITS OF THE NEW RECRUITMENT MODEL



BETTER COLLABORATION

INCREASED CONSISTENCY

MORE ACCOUNTABILITY

IMPROVE SUPPORT



RECRUITMENT INQUIRY PHASE



RECRUITER GTKY CARDS



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HAVE A QUESTION?
NOW [SPC.EDU/CARA](https://www.spc.edu/cara)
OR TEXT "CARASPC" TO 555888



St. Petersburg College
SPC

RECRUITER GTKY PAGE



SPC St. Petersburg College

Hi! I'm Joven!
I'll be your guide for everything SPC.



TAKE THE FIRST STEP:

Fill out this short form and I will follow up with information about the program you're interested in.

First Name	Last Name
Email	Phone
Street Address	City
Please Select	Zip Code
Area of Interest	
How did we connect?	
Would you like me to call you?	
Additional Comments or Notes	

Submit

St. Petersburg College may send you information about your area of interest and/or other SPC programs & trainings, events, marketing or promotional materials about the college.

PRE-ADMISSIONS APPOINTMENT SCHEDULER



SPC St. Petersburg College

Pre-admissions at SPC

Need help getting started? Schedule a time that ... 30 minutes

October 08

Su	Mo	Tu	We	Th	Fr	Sa	8:05 am	8:35 am	9:05 am
				1	2	3	9:35 am	11:20 am	12:15 pm
4	5	6	7	8	9	10	12:35 pm	1:05 pm	5:05 pm
11	12	13	14	15	16	17			
18	19	20	21	22	23	24			
25	26	27	28	29	30	31			

© All times are in (UTC-05:00) Eastern Time (US & Canada)

PRE-ADMISSIONS APPOINTMENT EMAIL



SPC St. Petersburg College

Hi, Student!

My name is Alisha Vitale, and I'll be your pre-admissions contact at St. Petersburg College. I'm very excited that you've taken the time to learn more about our **degree program** at SPC!

New Titans like yourself will find it easy to get started. Our application process only takes about 10 minutes. Once your application is submitted, you'll be assigned an academic advisor who will guide you throughout your journey at SPC. Don't wait! Start your **SPC application now!**

If you have questions, don't hesitate to schedule a phone call with me. I can answer your questions, discuss your career goals and show you why SPC is the best choice for you.

Best regards,

Alisha Vitale Devald
Director, CRM
Marketing and Strategic Communications
St. Petersburg College
727-341-3408
vitale.alisha@spcollege.edu

SCHEDULE A PHONE CALL



RECRUITMENT EARLY WINS

Web RFI	Conversion
Pre-COVID-19	17%
Now	23%



**# of Appointments Scheduled:
1,597**

GTKY	Conversion
Pre-COVID-19	26%
Now	53%



Application to Enrollment

Admissions Recruiter

Work the inquiries generated from being out in the community and web RFI's to the point of application.

Personal Hand Off

Once an inquiry converts into an application, the admission recruiter will schedule an appointment for the student with their assigned advisor and provide the student an option to follow back-up with a call or email should the student have additional questions about next steps.

Career & Academic Advisor

Assist the student from the point of application to enrollment.

**ENROLLMENT
SERVICES**



**MARKETING &
STRATEGIC
COMMUNICATIONS**

work

team

QUESTIONS?

**ENROLLMENT
SERVICES**



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work

team

QUESTIONS?

Retention Committee Update

BOT Meeting 10-20-20





Retention

- Traditionally defined as the proportion of first time full time degree seeking students who return after their first year in college
- Also used to broadly describe the Life Cycle of overall Student Success



Student Life Cycle

Enrollment

Student
Course
Success

Persistence

Retention

Graduation/
Transfer/
Completion

Placement/
Economic
Mobility/
Quality of Life

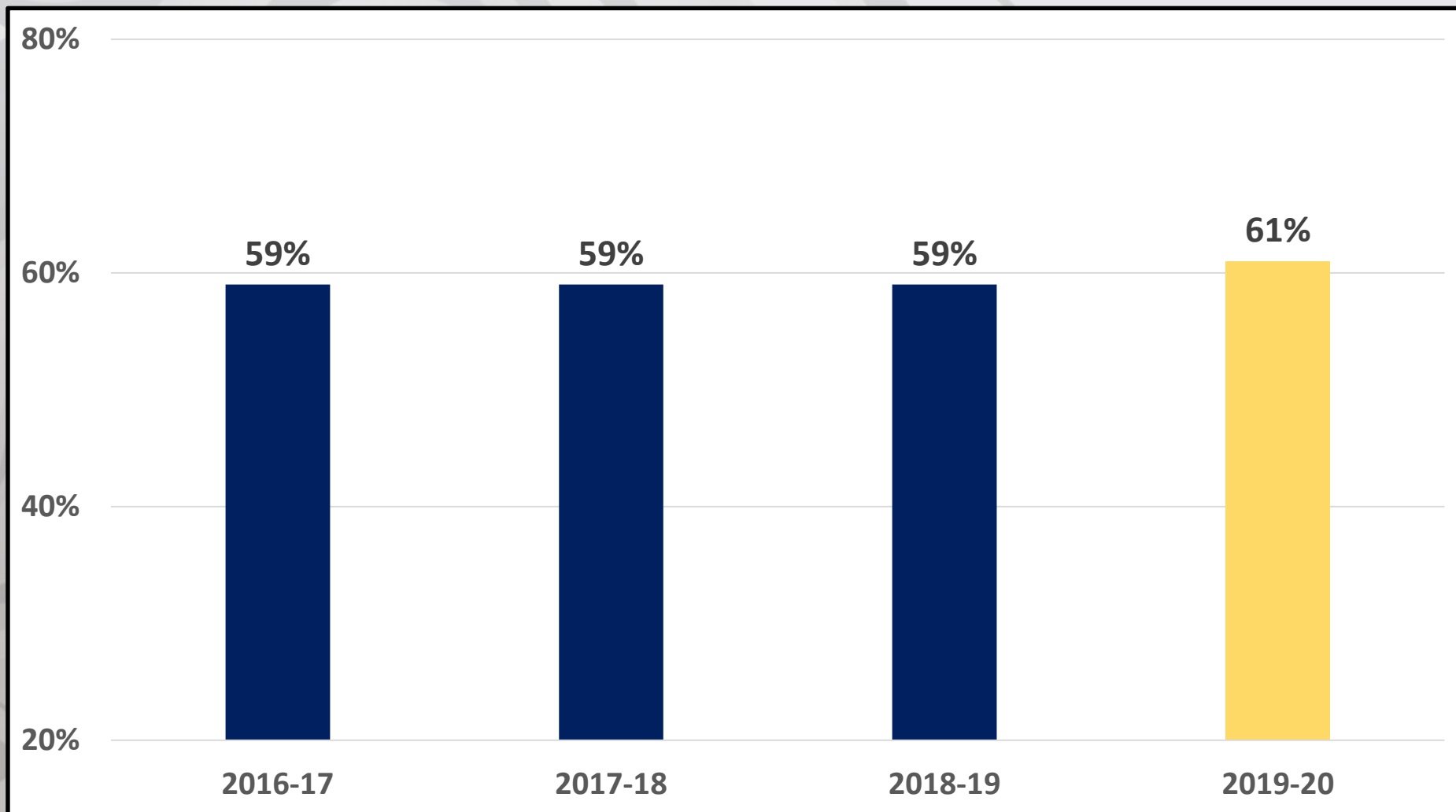
Aspen Prize Performance Metrics





First Year Retention

Fall to Fall
Retention –
Enrolled or
Completed



National Average	54%
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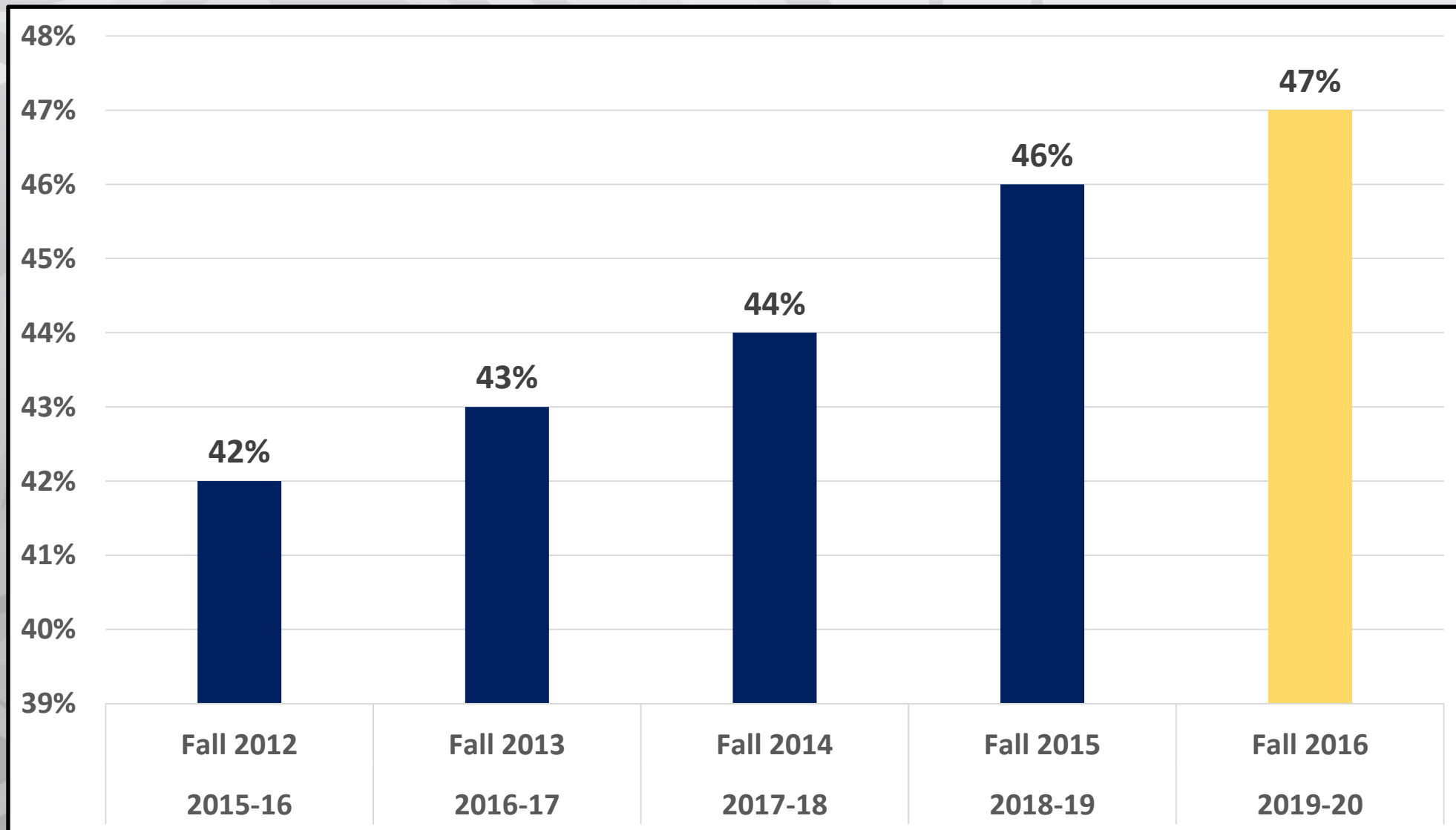
Top 150 Average	60%
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3 Year Graduation/Transfer Rate

Start in Fall
Graduate or
Transfer by
Summer (3
years)

National Average	42%
Top 150 Average	52%

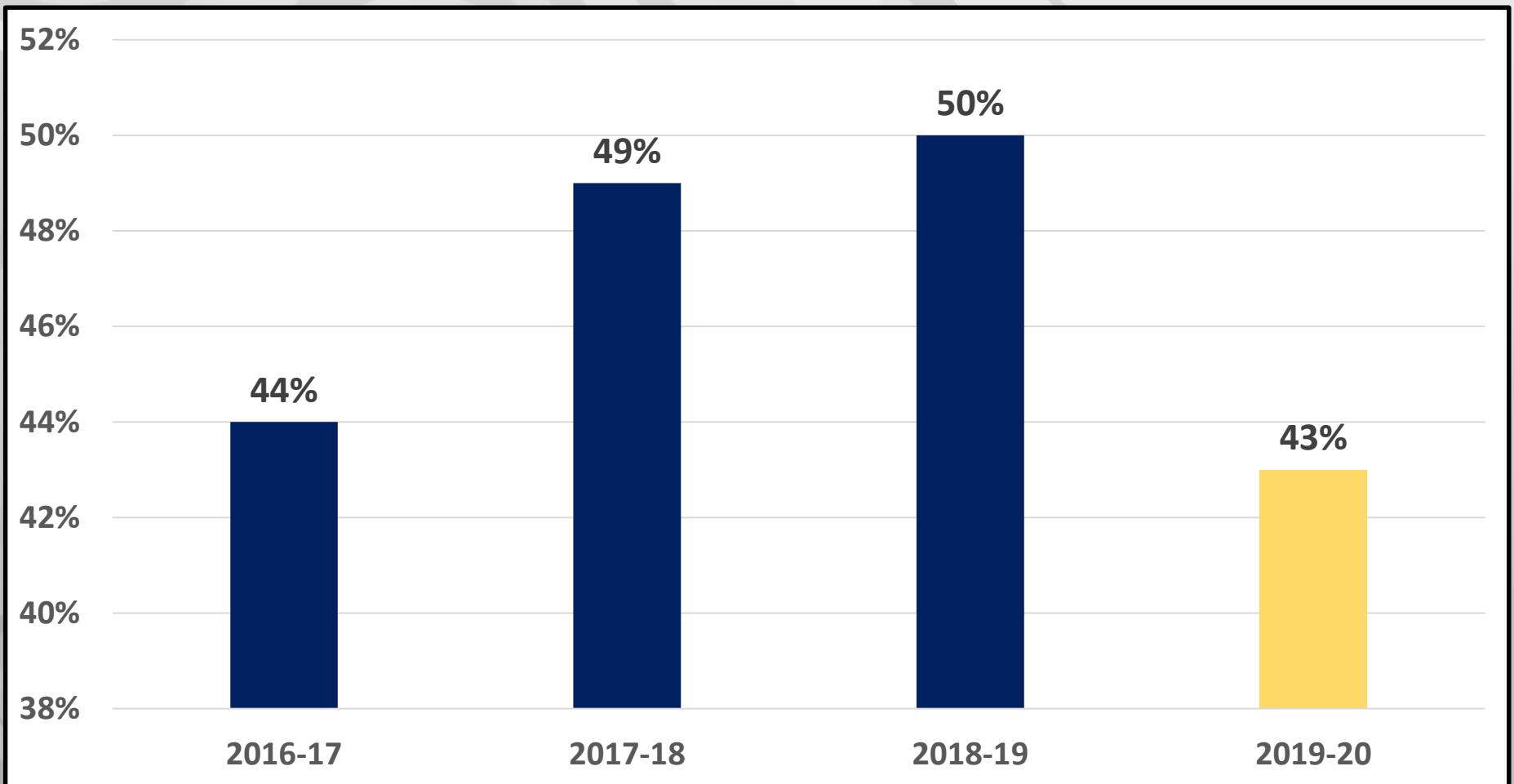




Awards Per 100 FTE

Year Reports
Prior Year
Awards

National Average	41%
Top 150 Average	51%



**Aspen Prize
Equity
Minority Rates**

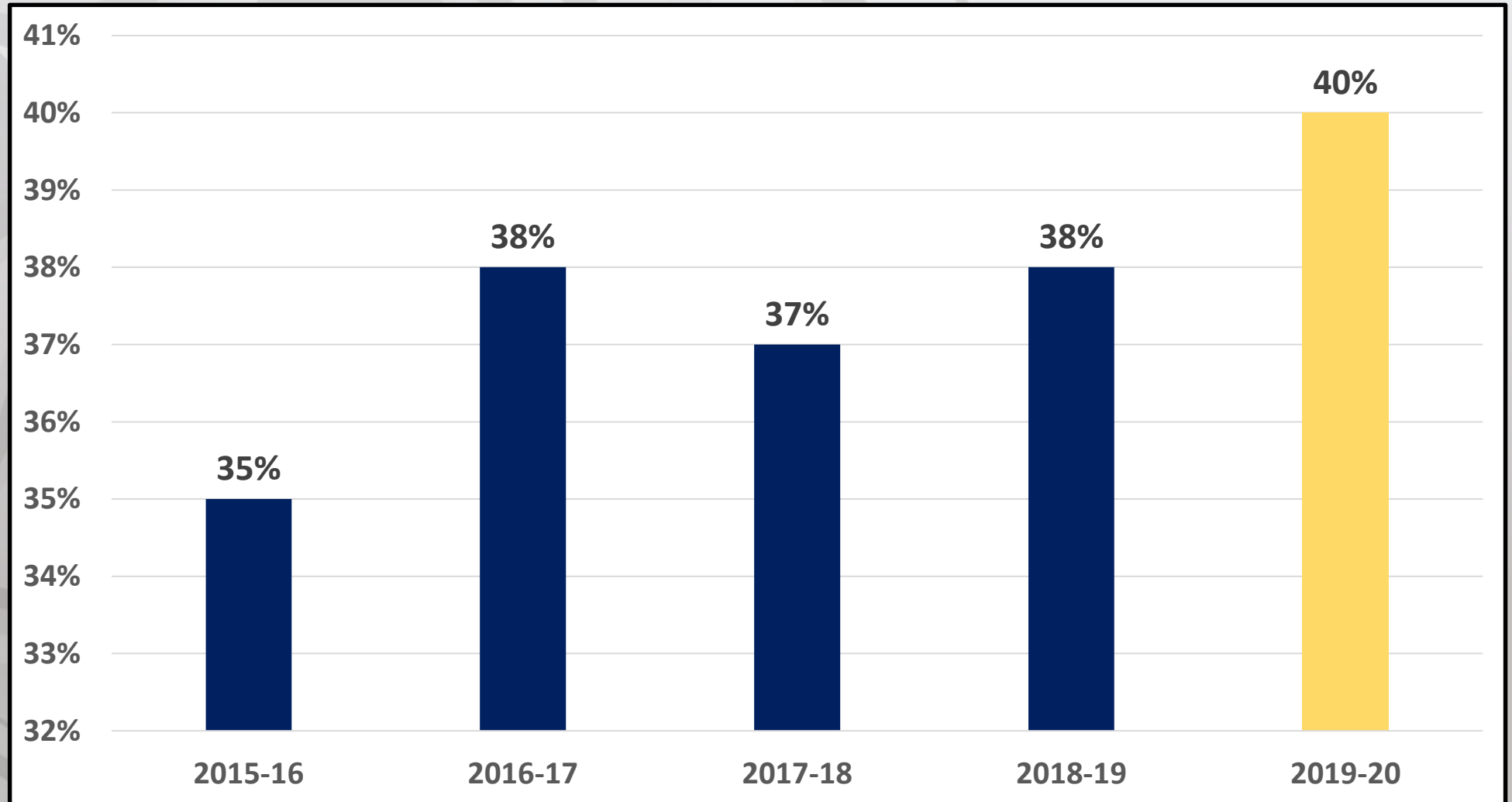




Minority 3 Yr Grad/Transfer Rate

Start in Fall
Graduate or
Transfer by
Summer (3
years)

National Average	37%
Top 150 Average	46%

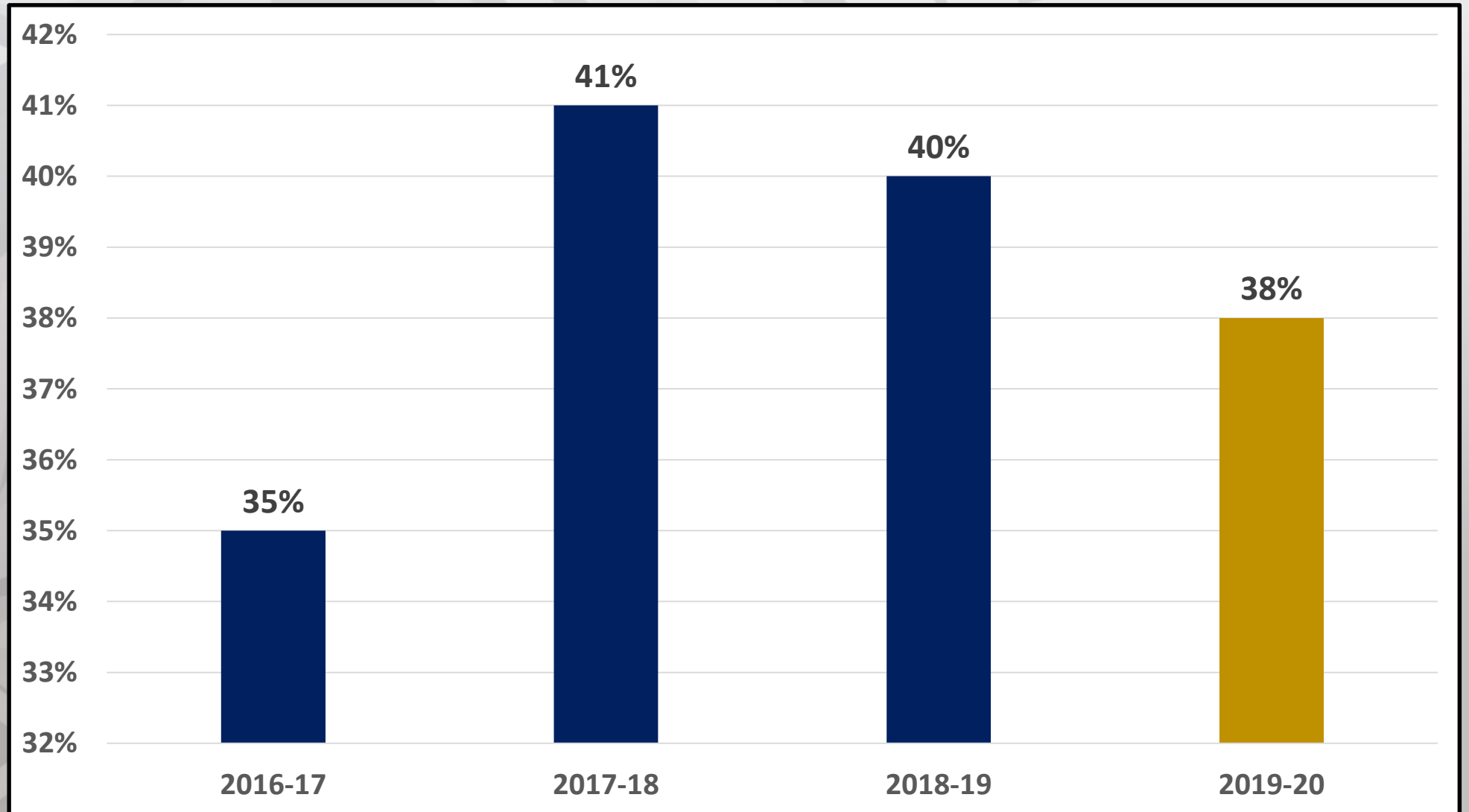




Minority Awards Per 100 FTE

Year Reports
Prior Year
Awards

National Average	26%
Top 150 Average	34%



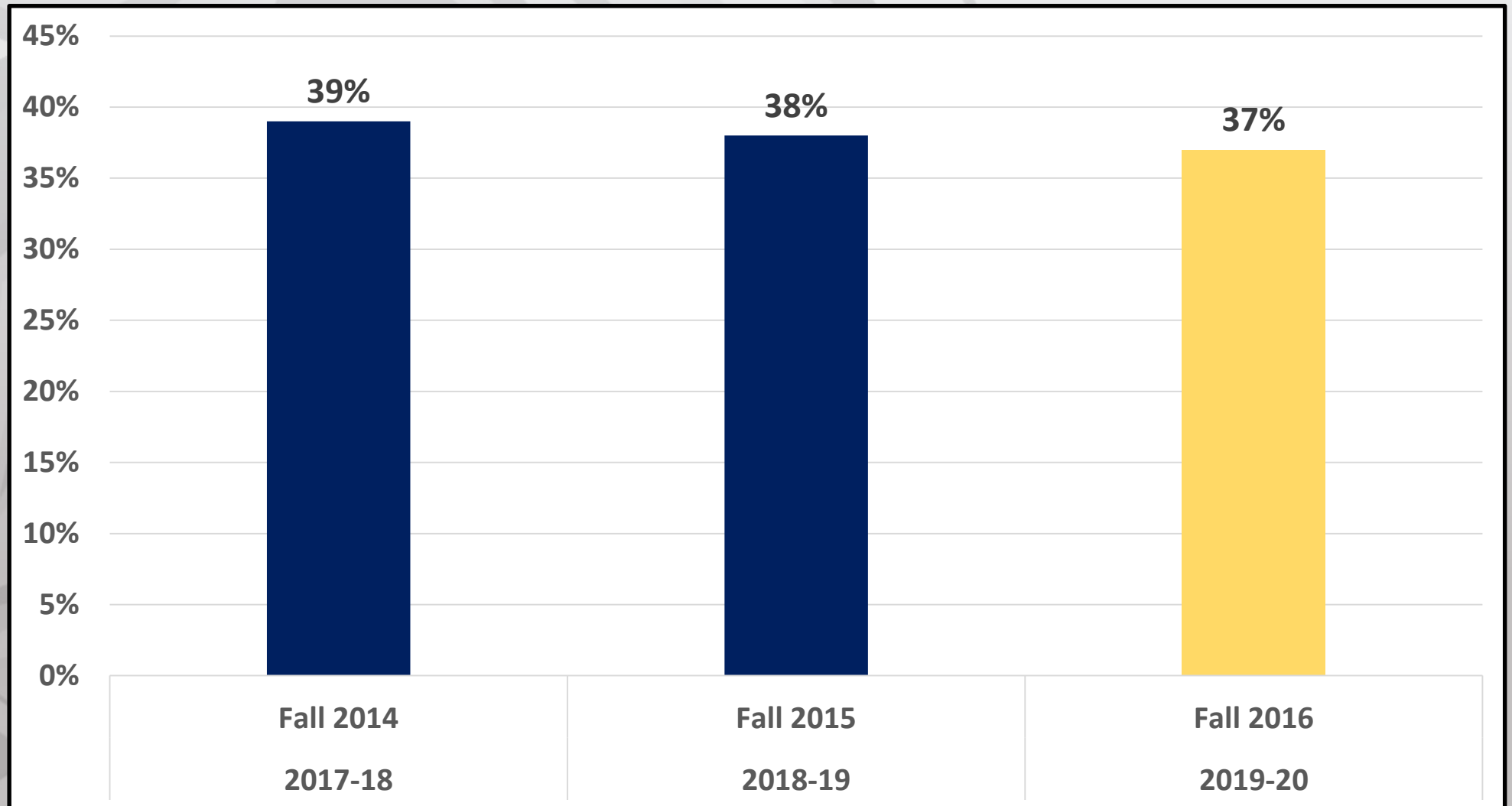
**Aspen Prize
Equity
Low-Income
Students**





Percent of Undergrads Receiving Pell

Cohort begins
Fall 3 Years
Prior



National Average	36%
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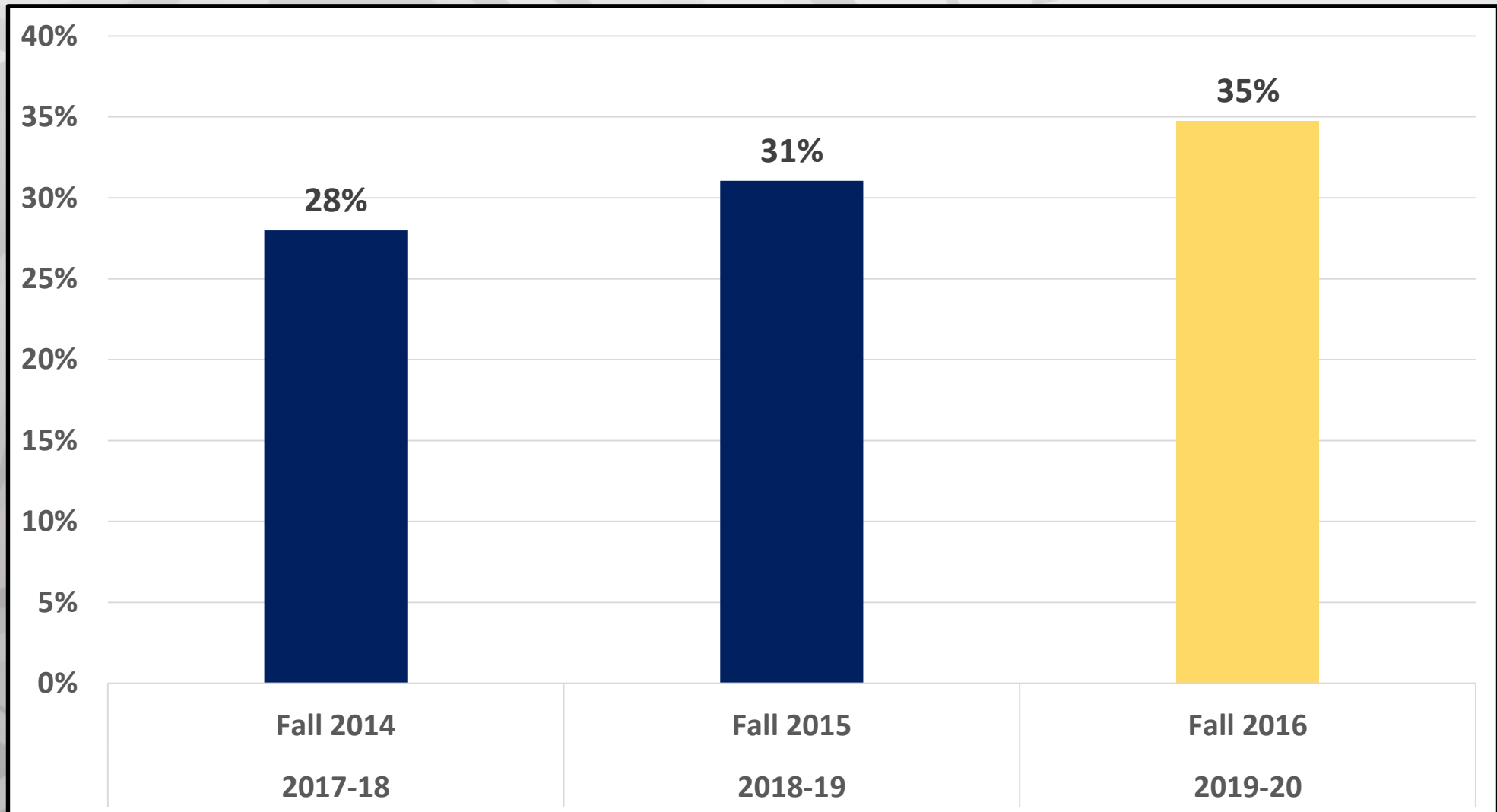
Top 150 Average	34%
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Pell Graduation Rates

Start in Fall
Graduate or
Transfer by
Summer (3
years)

National Average	23%
Top 150 Average	34%





Board Strategic Plan Dashboard

INSTITUTIONAL RESEARCH

SPC Metrics

SPC St. Petersburg College

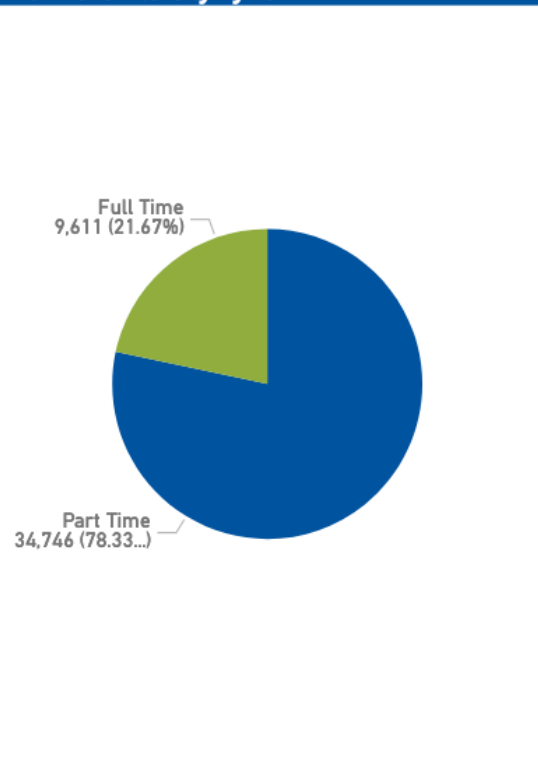


Academic Year
 2019

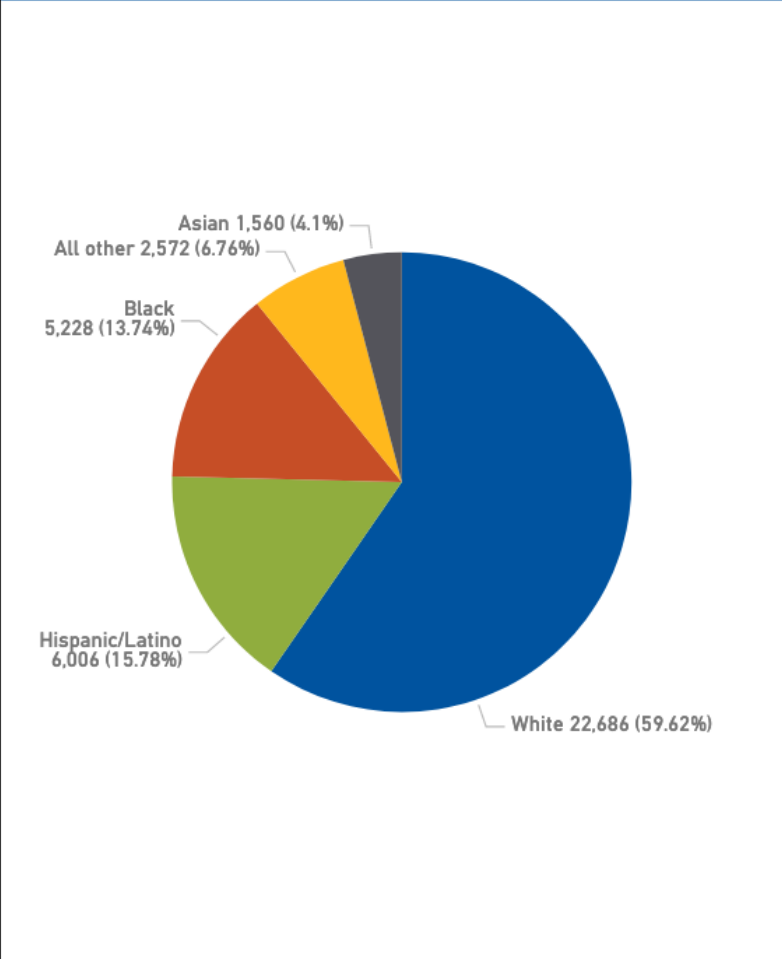
Term
 All

552,393
 Total Credit Hours

Enrollment Intensity By Term



Headcount Enrollment by Ethnicity By Term

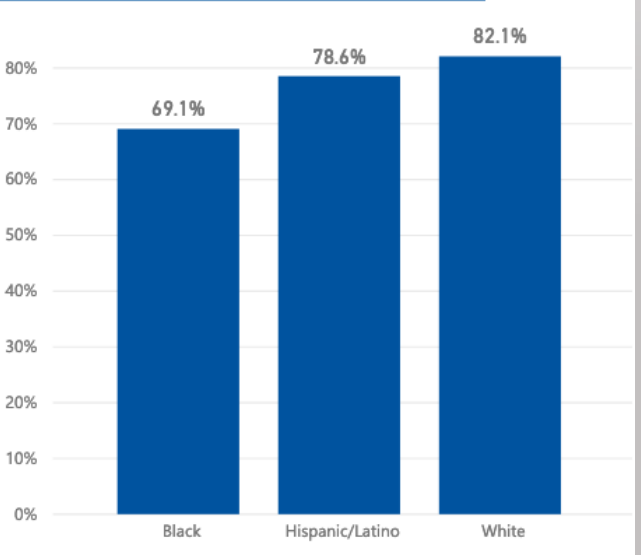


64.7%
 Retention Rate By Year

33.0%
 FTIC Completion Rate By Year

79.8%
 All Students Success Rate

Course Success Rates





Ongoing Efforts

- Neighborhoods for Success
- AA Male Taskforce
 - Outreach Programs
 - Learning Resources Outreach Initiative
- Liberal Arts Math/Statistics Pathway
- CETL
 - High-Impact Practices
 - Special Events & Guest Speakers
- FTIC & SLS




Thank you!

Any questions?

October 20, 2020

MEMORANDUM

TO: Board of Trustees, St. Petersburg College

FROM: Dr. Tonjua Williams, President 

SUBJECT: Personnel Report

Approval is sought for the following recommended personnel transactions:

HIRE Budgeted Administrative & Professional			
Name	Title	Department/Location	Effective Date
Kelley, Thomas M	Compliance Officer	College Attorney DO	10/19/2020 - 6/30/2021

TRANSFER/PROMOTION Budgeted Administrative & Professional			
Name	Title	Department/Location	Effective Date
Bullard, Derrick L	Career & Academic Advisor	Counseling & Advisement TS	9/21/2020 - 6/30/2021
Smith, Richard	Facilities Project Coordinator	Facilities & Institutional Svcs EPI	10/19/2020 - 6/30/2021

RENEWAL CONTRACT Budgeted Administrative & Professional			
Name	Title	Department/Location	Effective Date
Davanh Sengphrachanh	HR Manager, Employment & Compliance	Human Resources DO	10/1/2020 - 3/31/2021

HIRE Faculty			
Name	Title	Department/Location	Effective Date
Crumbs, LaPorsha C	Faculty (Acting)	Nursing HEC	9/21/2020
Lewis, Mary E	Faculty (Acting)	Nursing HEC	9/21/2020

HIRE Temporary			
Name	Title	Department/Location	Effective Date
Plummer, Carla	Adjunct Faculty	College of Computer & InfoTech HEC	10/5/2020
Martin, Jeramy D	OPS Career Level 5	Academic & Student Affairs SPG	9/28/2020
Patrick, John D	Professional Trainer	Criminal Justice AC	9/21/2020


Jackie Skryd, Chief of Staff, bringing the actions forward, recommends approval.

LH 10720

October 20, 2020

MEMORANDUM

TO: Board of Trustees, St. Petersburg College

FROM: Tonjua Williams, President 

SUBJECT: Nursing Skills Lab

Approval is sought to name the Nursing Skills Lab-Room # 269 at the SPC Health Education Center in honor of Catherine Crumbs in recognition of her outstanding contributions to education at St. Petersburg College.

Catherine Holmes Crumbs was a dedicated educator and nursing professional who passed away June 28, 2020. Mrs. Crumbs was an inspiration to those she served as a caring teacher and clinical instructor at St. Petersburg College from 1990 until her retirement in 2013. Former students say she empowered them with the will and determination to reach their own goals and dreams. Former colleagues recall her passion for nursing and her willingness to go beyond expectations to help those in need.

Mrs. Crumbs played an intricate role in the development of the Pathways program at St. Petersburg College to increase minority presence and gender equity in the health care professions. The Pathways program launched in 1992 and was created for disadvantaged and underrepresented students.

Mrs. Crumbs was an accomplished scholar having received an associate's degree in Nursing from St. Petersburg College and bachelor's and master's degrees from the University of South Florida. She was a strong believer in the benefits of a quality education and a lifelong promoter of access to vital and necessary health care for all.

Mrs. Crumbs loved her St. Petersburg community and devoted many hours of volunteer service at the St. Mark Missionary Baptist Church. She regularly tutored students at the Pinellas County Urban League and the St. Petersburg College Health Education Center. Over the years, her compassion for others resulted in many awards including the President's Volunteer Action Award presented to her by United States President Bill Clinton in 1993.

To commemorate the life and accomplishments of Catherine Holmes Crumbs, Dr. Williams presented a Resolution to cherish Mrs. Crumbs' memory for years to come.


In tribute to Mrs. Crumbs, the St. Petersburg College Foundation has established the Catherine Holmes Crumbs Memorial Nursing Scholarship in support of SPC nursing student to ensure that students in need complete what they start and reach their educational goals.

In accordance with SPC Board of Trustees Rule #6Hx23-6.14, NAMING OF COLLEGE FACILITIES, the following college-wide committee was created to consider this naming opportunity:

- Nathan Stonecipher, Trustee
- Eric Carver, Provost
- Louisiana Louis, Dean
- Jesse A. Turtle, VP Institutional Advancement, Executive Director, Foundation
- Michelle Offutt, Faculty
- Jacqueline Hawkins-Johnson, Faculty
- Kathleen Boylson, Administrative Service Specialists
- Latrese Taylor, Community Representative
- Rebecca Byrd, SNA President

October 20, 2020

MEMORANDUM

TO: Board of Trustees St. Petersburg College
FROM: Tonjua Williams, President 
SUBJECT: Workforce, Community, and Corporate Partnerships

Approval is sought for the recommended changes to Workforce Education courses within the 2020-2021 catalog year.

Workforce Education, Allied Health: Added one new course updating an older course and adding a live lab to the new course.

- HHP0439 Implanted Venous Ports


Workforce Education, Allied Health: Changed one course to update content, contact hours, and fee.

- HHP0516 Certified Phlebotomy Technician Program

Michael Ramsey, Dean of Workforce Development, recommends approval.

October 20, 2020

MEMORANDUM

TO: Board of Trustees St. Petersburg College
FROM: Tonjua Williams, President 
SUBJECT: Credit Curriculum Changes

The following is a summary of credit curriculum changes for which approval is sought for Spring 2021 (Term 0585).

New Program Highlights:

College of Business:

- **Risk Management and Insurance Management (RISKMGT-CT):** A 24 credit program intended to prepare students for new jobs in the insurance industry while also increasing overall enrollment at SPC. This certificate will be fully embedded in the Business Administration AS degree.
 - *Job Opportunities: Claims Adjuster, Examiner, and Investigator; Insurance Appraiser; Insurance Sales Agent; Insurance Underwriter*
- **Supply Chain Management (SCMGT-ATC):** An 18 credit program developed to strengthen and broaden the skill set of current professionals along the entry to mid-level career path, allowing for personal/professional growth and the validation of on-the-job experience.
 - *Job Opportunities: Purchasing Manager, Transportation, Storage, and Distribution Manager, Logistician, Operations Specialties Manager*
- **Business Development and Entrepreneurship (BUSENTR-CT):** Currently SPC has a 12-credit Certificate in Entrepreneurship that offers basic information on Entrepreneurship. The new 25-credit certificate offers additional skills and credentials that will better prepare our students for the post-pandemic business model.
 - *Job Opportunities: General and Operations Manager, Business Manager, Operations Director*

Transfer Plans: The following transfer plans provide students with a clearly defined path and seamless transition to a Baccalaureate program.

- **USF - Geology (FTGEOL-TR)**
- **Internal – Cybersecurity (CYSEC-TR)**

Credit Curriculum Updates for Spring 2021 (0585)
Summary of Curriculum Activity in Programs and Courses

NEW/DELETED/MODIFIED PROGRAMS:

<i>Career & Academic Community</i>	<i>New</i>	<i>Modified</i>	<i>Transfer</i>	<i>Deleted</i>	<i>Total</i>
Arts, Humanities, and Design					0
Business	3	3			6
Communications					0
Education				1	1
Engineering, Manufacturing, and Building Arts		2			2
Health Sciences and Veterinary Technology					0
Public Safety, Public Policy, and Legal Studies					0
Science and Mathematics			1		1
Social/Behavioral Sciences and Human Services					0
Computer Information Technology		1	1		2
Total	3	6	2	0	12

NEW/DELETED/MODIFIED COURSES:

<i>Career & Academic Community</i>	<i>New</i>	<i>Modified</i>	<i>Revitalized</i>	<i>Deleted</i>	<i>Total</i>
Arts, Humanities, and Design		2			2
Business		2			2
Communications					0
Education	4	1			5
Engineering, Manufacturing, and Building Arts	1	7			9
Health Sciences and Veterinary Technology		6			6
Public Safety, Public Policy, and Legal Studies		2			2
Science and Mathematics	1	1			2
Social/Behavioral Sciences and Human Services					0
Computer Information Technology		2			2
Total	6	23	0	0	29

Program & Course Updates Effective Spring 2021 (0585)

Note: Closed programs follow a three-year teach-out period and deleted courses follow a five-year teach-out period, unless otherwise indicated.

ARTS, HUMANITIES, AND DESIGN

Course Updates:

Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
ART	1201C	Design I	Major Learning Outcomes, Other	Other Changes: Course Objectives Required/Recommended Textbooks
HUM	2210H	Honors Western Humanities: Ancient to Renaissance	Major Learning Outcomes, Description	Course revisions were made to better reflect how this course will be taught in the future.

BUSINESS

Program Updates:

Program Name	Program Code	Justification
Business Administration	BUS-AS	The Supply Chain Management subplan name was changed to match the new certificate name: Supply Chain and Logistics.
Business Management	BUSADM-CT	Certificate had not been updated in several years. The State frameworks have changed somewhat and the program title has been changed in the framework to Business Management and now includes some specializations. Need to change title and courses in the certificate to better align to the BUS-AS degree, revised sub-plans and new state frameworks for 2020-2021.
Supply Chain and Logistics	SCM-CT	Changed the name to Supply Chain and Logistics as this certificate is for entry level Supply Chain at the AS level.

Course Updates:

Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
MAR	4413	Sales and Customer Relationship Management	Course Title, Major Learning Outcomes, Description	Course Title: Negotiation is not typically taught at the undergraduate level, and the topic should not be included in an introductory sales course. Course Objectives: Verbs were updated to be more appropriate measures. Negotiation was removed, and minor revisions improved readability.
MAR	4613	Marketing Research	Other	Updated information: Course Objectives, Course Topics Required/Recommended Textbooks. This course was last updated in 2013 and required revisions to MLOs. As part of the revision process, the course will be going through the QM online revitalization.

EDUCATION

New Courses:

Course Prefix	Course Number	Course Title	Rationale
RED	4654	Foundations and Applications of Differentiated Instruction	This course is a part of the new stand-alone reading endorsement. This course will be completed by non-degree seeking students who are currently working educators looking to earn a reading endorsement.
RED	4844	Reading Practicum	This course is a part of the new stand-alone reading endorsement. This course will be completed by non-degree seeking students who are currently working educators looking to earn a reading endorsement.
RED	4342	Foundations of Research Based Practices of Reading Education and Application of Instruction	This course is a part of the new stand-alone reading endorsement. This course will be completed by non-degree seeking students who are currently working educators looking to earn a reading endorsement. <i>Effective Fall 2020 (0580)</i>
RED	4541	Foundations of Reading Assessment	This course is a part of the new stand-alone reading endorsement. This course will be completed by non-degree seeking students who are currently working educators looking to earn a reading endorsement. <i>Effective Fall 2020 (0580)</i>

Program Deletions:

Program Name	Program Code	Justification
Middle Grades General Science Education	MGSED-BS	Enrollment in this program has dropped below the threshold of a viable program offering.

Course Updates:

Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
EDF	4952	Study Abroad in Education	Description, Prerequisites, Major Learning Outcomes, Other	The revised course description and MLOs are to broaden the reach of the College of Education's study abroad program for multiple locations. Adding Study Abroad Costa Rica for Summer 2021.

ENGINEERING, MANUFACTURING AND BUILDING ARTS

Program Updates:

Program Name	Program Code	Justification
Building Design and Construction Management	ARCH-AS	The building arts advisory board requested an advanced estimating class be added to the ARCH-AS degree. They've requested that it be required for graduation which requires a decrease in the number of elective credits from 15-12 credits.
Engineering Technology	ENG-AS	The black belt courses were dropped from the Lean Six Sigma Quality subplan and courses in statistics, statistical process control, project management, and an internship were added. This program better reflects the content and skills needed for students entering quality and project management positions.

New Courses:

Course Prefix	Course Number	Course Title	Rationale
BCT	1781	Advanced Estimating, Scheduling, and Project Management	The building arts advisory board requested an advanced estimating course that highlights computer based estimating tools and project management.

Course Updates:

Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
ARC	1301C	Architectural Design I	Prerequisites	ART1300C will be added as a pre-req to ARC1301.
EET	1205C	Electronic Instrumentation	Description, Major Learning Outcomes, Other	Soldering Content will be added to the learning objectives per Advisory Board recommendation.
ETI	1622	Intro to Lean Six Sigma	Major Learning Outcomes, Course Title	The faculty and members of the advisory board did a course review and decided the name needed to be changed and MLOs updated so it is more relevant to broader employment markets.
ETI	1628	Process Improvement Teams	Major Learning Outcomes, Course Title	The faculty and advisory board have been reviewing the courses in the LEAN-CT. It was decided to update the name of this course to better reflect 21st century teams. Advisory board members suggested changes to the MLOs.
ETI	2610	Six Sigma Methodology and Tools	Major Learning Outcomes, Course Title	The faculty and advisory board have been reviewing the courses in the LEAN-CT. It was decided that the name should be changed to better describe the course and the content learned. An advisory board member recommended changes to the MLOs.
ETI	2623	Lean Systems	Major Learning Outcomes, Course Title	The faculty and advisory board have been reviewing the classes in the LEAN-CT. It was decided to rename this course to better describe the content taught and advisory board members suggested changes to the MLOs.
ETS	2440C	Optics and Imaging	Prerequisites	After running the courses several times the instructor asked for a pre-req update.

HEALTH SCIENCES AND VETERINARY TECHNOLOGY

Course Updates:

Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
DEH	2604	Periodontics II	Major Learning Outcomes	MLO and Objectives were updated to reflect current theory and practice.
DES	2100	Dental Materials	Other	Updated textbooks
DES	2100L	Dental Materials Laboratory	Major Learning Outcomes	MLO's and Objectives updated to reflect current theory and practice.

HIM	1140	Pharmacology and Pathophysiology for HIM Professionals	Other	The course objectives were changed to diversify taxonomy levels. During course development it was realized the verbs used could not be achieved by quizzes and would require many more writing assignments than we anticipated.
HIM	2229	Introduction to ICD-CM Coding	Combined/Lab Status, Course Title, Credit Hours, Description, Major Learning Outcomes, Other	Course was updated to better align with the state framework.
NSP	3289	Special Topics in Gerontological Nursing	Description, Prerequisites, Major Learning Outcomes	This course has remained the same for many years. Reflecting on feedback from students it was time to revise the course to focus on the basic health changes that occur due to aging. Therefore, the MLOs were revised.

PUBLIC SAFETY, PUBLIC POLICY, AND LEGAL STUDIES

Course Updates:

Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
PHI	1600	Studies in Applied Ethics	Description, Major Learning Outcomes, Other	Course description and learning outcomes have been updated to better reflect the course we're teaching. The language of some of the course topics was updated to be clearer for prospective students.
PHI	1600H	Honors Studies in Applied Ethics	Description, Major Learning Outcomes, Other	This proposal goes in tandem with the proposal to update PHI 1600; the purpose of both is to revise the learning outcomes to better reflect the content of the course.

SCIENCE AND MATHEMATICS

New Courses:

Course Prefix	Course Number	Course Title	Rationale
STA	2041	Data Analysis & Statistical Modeling	This new course was developed for, and will be offered as part of, the A.S. degree in Data Science. The course number was assigned per SCNS evaluation.

Course Updates:

Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
AST	1003	The Solar System	Major Learning Outcomes, Description	Course objectives and content being updated.

TECHNOLOGY

Program Updates:

Program Name	Program Code	Proposal Type
Technology Development and Management	TMGT-BAS	It was determined by the faculty that ISM4548, Web Analytics would better serve students than CAP4773, Projects in Data Science. Students in the Data Science subplan will have an opportunity to apply their skills in a cumulative capstone project.

Course Updates:


Course Prefix	Course Number	Course Title	What is Being Changed	Rationale
CET	2670	Enterprise Network Core Technologies	Description, Course Title, Major Learning Outcomes, Other	Other Changes: Course Objectives
CTS	2450	Introduction to Business Intelligence	Prerequisites	Prerequisites were updated to reflect the completion sequence intended for the data science classes. CTS2417 --> CTS2450 --> CAP2762

Dr. Matthew Liao Troth, Vice President, Academic Affairs Recommends Approval.

October 20, 2020

MEMORANDUM

TO: Board of Trustees, St. Petersburg College

FROM: Tonjua Williams, President 

SUBJECT: Extend Network Services Agreement

Authorization is sought to enter into an agreement with Crown Castle Inc. formally known as Fibernet Direct Florida, LLC to extend current Wide Area Network (inter-campus connectivity) to college campuses and sites by 12 months. Wide Area Network services include all of the data network services that connect all SPC campuses together into one data communications network.

The existing contracts for these services expire between October 2022 and February 2023. This contract extension would lengthen the existing agreements by 12 months to 2023-2024. In return, Crown Castle Inc. will waive all charges, approximately \$104,000, to move existing wide area network and internet services necessary for moving the data center from the current location at District Office to the Epicenter Tech building and the Clearwater campus.

The total cost of services covered, will be approximately \$387,300 for the additional 12-month extension. This is a budget neutral proposal.

Janette Hunt, Vice President, Finance & Business Operations, and David Creamer, CTO-CISO, recommend approval.

Dvc100620



Institute for Strategic Policy Solutions

St. Petersburg College | Seminole Campus

Kimberly G. Jackson, Esq.

Executive Director

727-398-8286 | jackson.kim@spcollege.edu

solutions.spcollege.edu | www.facebook.com/SPCISPS/

October 12, 2020

Dr. Tonjua Williams, President
St. Petersburg College
P.O. Box 13489
St. Petersburg Fl 33733

Dear President Williams,

This letter will certify to you and the Board of Trustees that the Institute for Strategic Policy Solutions, certified as a community college direct-support organization, is in full compliance with Section 1004.70, Florida Statutes.

Sincerely,

Kimberly G. Jackson
Executive Director
Institute for Strategic Policy Solutions
St. Petersburg College

Mailing Address: Post Office Box 13489, St. Petersburg, FL 33733-3489

St. Petersburg College is committed to equal access/equal opportunity in its programs, activities, and employment. For additional information visit www.spcollege.edu/eaao/.

Return of Organization Exempt From Income Tax

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

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

Open to Public Inspection

A For the **2019** calendar year, or tax year beginning **Apr 1**, 2019, and ending **Mar 31**, 2020

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization Institute for Strategic Policy Solutions, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. Box 13489
 City or town, state or province, country, and ZIP or foreign postal code
Saint Petersburg, FL 33733

D Employer identification number 45-3194848
E Telephone number (727) 394-6251
G Gross receipts \$ 325,624.

F Name and address of principal officer:
Ken Burke, P.O. Box 13489, St. Petersburg, FL 33733

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ www.solutions.spcollege.edu

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: 2011 **M** State of legal domicile: FL

H(c) Group exemption number ▶ _____

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Educational and civic engagement by providing students, faculty, college employees, and the community at large, a forum and center for learning and scholarly public discourse on key civic matters which may be local, regional, national, or international in scope and impact.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	<u>9</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>8</u>
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	<u>0</u>
	6	Total number of volunteers (estimate if necessary)	6	<u>2</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>0.</u>
	b Net unrelated business taxable income from Form 990-T, line 39	7b	<u>0.</u>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>395,210.</u>	<u>322,110.</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>12,340.</u>	<u>3,479.</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>20.</u>	<u>35.</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>407,765.</u>	<u>325,624.</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>251,167.</u>	<u>222,354.</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>15,664.</u>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u>83,700.</u>	<u>99,770.</u>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>334,867.</u>	<u>322,124.</u>	
	19 Revenue less expenses. Subtract line 18 from line 12	<u>72,898.</u>	<u>3,500.</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	<u>260,996.</u>	<u>260,338.</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>4,208.</u>	<u>50.</u>
		<u>256,788.</u>	<u>260,288.</u>	

Part II Signature Block

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

Sign Here

Signature of officer: _____ Date: 08/12/2020
Ken Burke, Treasurer
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Ellen Fontana Preparer's signature: [Signature] Date: 8/17/20 Check if self-employed PTIN: P01327163
 Firm's name ▶ Ellen Fontana CPA LLC Firm's EIN ▶ 45-3841539
 Firm's address ▶ 2451 McMullen Booth Road #309, Clearwater, FL 33759 Phone no. (727) 431-0354

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Educational and civic engagement
by providing students, faculty, college employees, and the community at large, a forum and center for learning and
scholarly public discourse on key civic matters which may be local, regional, national, or international in scope and impact.

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 No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ 181,282. including grants of \$ 0.) (Revenue \$ 12,340.)

During FY 2018-19, the Institute continued to offer programs under three broad headings: Forum Series, Dinner Series, and Partnerships/Annual Events. The 22 events presented under these headings attracted a total audience of 2,247, including 233 students. The Institute raised just over \$10,000 in sponsorship revenue.
Forum Series: The Institute presented nine programs during fall 2018 and spring 2019 on widely different topics. Six of the forums were related the fall election cycle. They included candidate debates for Pinellas School Board in three locations, one for candidates for Sixth Circuit Court Judge, one forum on the Constitutional Amendments on the ballot, and a Pizza & Politics event to introduce candidates for state and local office to the public.
See schedule O for continuation

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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

4e Total program service expenses **▶** 181,282.

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2 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>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	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>	6	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>	7	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>	8	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>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	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>	11a	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>	11b	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>	11c	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>	11d 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>	11e	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>	11f 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>	12a 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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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>	14b	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>	15	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>	16	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 (see instructions)</i>	17	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>	18	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>	19	X
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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>	21	X

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► FL
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►
 Mark Strickland, P.O. Box 13489, St. Petersburg, FL 33733 (727) 394-6251

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Dr. Laurie King Board Member	1.00	X					0.	99,507.	10,362.	
(2) Richard Jacobs Board Member	1.00	X					0.	0.	0.	
(3) Watson Haynes Board Member	1.00	X					0.	0.	0.	
(4) Bridgette Bello Board Member	1.00	X					0.	0.	0.	
(5) Debra Prewitt Board Member	1.00	X					0.	0.	0.	
(6) Kathleen Peters Board Member	1.00	X					0.	0.	0.	
(7) Hon. Irene Sullivan Chairman	1.00	X		X			0.	0.	0.	
(8) Hon. George Greer Vice Chair	1.00	X		X			0.	0.	0.	
(9) Ken Burke Treasurer	1.00	X		X			0.	0.	0.	
(10) David Klement Secretary/Exec. Director	40.00			X			0.	82,694.	24,977.	
(11)										
(12)										
(13)										
(14)										

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							0.	182,201.	35,339.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							0.	182,201.	35,339.	

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 **▶** 0

	Yes	No
3 Did the organization list any former officer, director, or 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

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 **▶** 0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	382,760.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	12,450.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		395,210.			
Program Service Revenue		Business Code				
	2a Dinner series	900099	12,340.	12,340.	0.	0.
	b					
	c					
	d					
	e					
	f All other program service revenue .					
g Total. Add lines 2a-2f		12,340.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		20.	0.	0.	20.
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events . ▶					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
c Net income or (loss) from gaming activities . . ▶						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code				
11a Miscellaneous	900099		195.	195.	0.	0.
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			195.			
12 Total revenue. See instructions			407,765.	12,535.	0.	20.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	89,746.	35,898.	44,873.	8,975.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	95,581.	47,964.	42,061.	5,556.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	14,622.	6,324.	7,110.	1,188.
9 Other employee benefits	38,661.	17,439.	18,922.	2,300.
10 Payroll taxes	12,557.	5,418.	6,100.	1,039.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	12,517.	0.	12,517.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	5,224.	4,424.	800.	0.
12 Advertising and promotion	16,116.	16,116.	0.	0.
13 Office expenses	1,230.	0.	1,230.	0.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	2,877.	2,877.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Printing	1,464.	1,464.	0.	0.
b Other services	3,380.	3,380.	0.	0.
c Dues & licenses	511.	0.	436.	75.
d Honoraria fees	18,100.	18,100.	0.	0.
e All other expenses	22,281.	21,878.	333.	70.
25 Total functional expenses. Add lines 1 through 24e	334,867.	181,282.	134,382.	19,203.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0.	0.	0.	0.

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	24,652.	1	26,081.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,070.	4	895.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	300.	9	100.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	163,028.	15	233,920.
16 Total assets. Add lines 1 through 15 (must equal line 34)	191,050.	16	260,996.	
Liabilities	17 Accounts payable and accrued expenses	7,160.	17	3,372.
	18 Grants payable		18	
	19 Deferred revenue		19	836.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	7,160.	26	4,208.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	183,890.	27	256,788.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	183,890.	33	256,788.	
34 Total liabilities and net assets/fund balances	191,050.	34	260,996.	

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	407,765.
2	Total expenses (must equal Part IX, column (A), line 25)	2	334,867.
3	Revenue less expenses. Subtract line 2 from line 1	3	72,898.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	183,890.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	256,788.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization Institute for Strategic Policy Solutions, Inc.	Employer identification number 45-3194848
---	---

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	343,030.	347,892.	322,785.	366,345.	395,210.	1,775,262.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	343,030.	347,892.	322,785.	366,345.	395,210.	1,775,262.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,775,262.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	343,030.	347,892.	322,785.	366,345.	395,210.	1,775,262.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			10.	19.	20.	49.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					195.	195.
11 Total support. Add lines 7 through 10						1,775,506.
12 Gross receipts from related activities, etc. (see instructions)					12	62,352.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.99 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.61 %
16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

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

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

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

Pt II Ln 10: Other Income Part II, Line 10 Description: Miscellaneous 2018:

195.

Series of horizontal dashed lines for supplemental information.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization <u>Institute for Strategic Policy Solutions, Inc.</u>	Employer identification number <u>45-3194848</u>
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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 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization Institute for Strategic Policy Solutions, Inc.	Employer identification number 45-3194848
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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	St. Petersburg College Foundation P.O. Box 13489 Saint Petersburg FL 33733	\$ 382,760.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <i>Institute for Strategic Policy Solutions, Inc.</i>	Employer identification number 45-3194848
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization <i>Institute for Strategic Policy Solutions, Inc.</i>	Employer identification number <i>45-3194848</i>
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Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ _____
 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 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: Institute for Strategic Policy Solutions, Inc. Employer identification number: 45-3194848

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, total number and acreage, and monitoring expenses. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts for revenue and assets.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment ▶%
- b** Permanent endowment ▶%
- c** Temporarily restricted endowment ▶%

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (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) Due from St. Petersburg College	233,920.
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	233,920.

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	485,429.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	77,664.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	77,664.
3	Subtract line 2e from line 1	3	407,765.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	407,765.

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

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

1	Total expenses and losses per audited financial statements	1	412,531.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	77,664.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	77,664.
3	Subtract line 2e from line 1	3	334,867.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	334,867.

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.

Pt X, Line 2: The Institute is an organization exempt from taxation

Pt X, Line 2: under Section 501(c)(3) of the Internal Revenue Code and

Pt X, Line 2: is generally not subject to federal or state income

Pt X, Line 2: taxes. However, the Institute is subject to income taxes

Pt X, Line 2: on any net income that is derived from a trade of

Pt X, Line 2: business, regularly carried on, and not in furtherance

Pt X, Line 2: of the purpose for which the Institute is granted

Pt X, Line 2: exemption. No income tax provision has been recorded as

Pt X, Line 2: the net income, if any, from any unrelated trade or

Pt X, Line 2: business, in the opinion of management, is not material

Pt X, Line 2: to the basic financial statements taken as a whole.

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

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Institute for Strategic Policy Solutions, Inc.

Employer identification number

45-3194848

Other: Part V Line 2a & 2b - The Organization's payroll

Other: is reported under a related organization, St. Petersburg

Other: College.

Pt VI, Line 11b: Form 990 emailed to the Board for review prior to

Pt VI, Line 11b: filing.

Pt VI, Line 12c: College Financial and Legal Department monitors all

Pt VI, Line 12c: financial records. The Executive Director monitors all

Pt VI, Line 12c: employees.

Pt VI, Line 15a: Compensation for the Executive Director is based on the

Pt VI, Line 15a: classification and salary schedule which includes ranges

Pt VI, Line 15a: for each pay grade.

Pt VI, Line 15b: Compensation for employees is based on the classification

Pt VI, Line 15b: and salary schedule which includes ranges for each pay

Pt VI, Line 15b: grade.

Pt VI, Line 19: The governing documents, conflict of interest, and

Pt VI, Line 19: financial statements are available upon request.

Other: Part III Line 4 - accomplishments continued: Outside of election-related

issues, the Institute presented a forum on reform of the Florida criminal justice

system, the sixth in a continuing series in partnership with the Project on Accountable

Justice. Racial justice was the focus of two other public forums. One titled

Making Democracy Work featured CNN analyst and civil rights advocate Bakari Sellers.

The second was a program titled Then and Now: the Changing Face of Jim Crow and

Racial Justice, which featured a screening of a documentary film and conversation

with filmmaker creator, Clennon King. For student engagement with the political

process, the Institute again sponsored The Great Debate, a competition at five

Name of the organization Institute for Strategic Policy Solutions, Inc.	Employer identification number 45-3194848
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of the college's campuses that gave students a chance to study key policy issues while developing their research, writing and presentation skills. The Institute also staged a special lecture and conversation for students with our March Forum Series speaker Clennon King. Dinner Series: The Dinner Series presented four programs on topical issues. They were: Guns in America: Myth-Busting in Search of a Solution in partnership with the Poynter Institute; Fake News: Seeking Truth in a Post-Factual World; Healing America: The Case for Social Democracy, with Dr. Philip Kotler, and #MeToo and Men: The Case for Due Process. Partnerships and Special Projects: The Institute partnered with other public or non-profit organizations to stage programs benefitting students and the public. The fifth annual Caregivers Conference is a partnership with Maria's Adult Day Care Center and AARP Florida. The Age-Friendly City initiative is a partnership with AARP Florida, the Area Agency on Aging of Pinellas-Pasco, and the City of St. Petersburg Parks and Recreation Department. The Institute served as a hosting partner for the Juvenile Welfare Board's annual Children's Summit, and for Pinellas County Economic Development - Small Business Development Center's Reverse Trade Show. The Institute continued to build on the Sea Level Rise initiative, with a screening of the documentary film Chasing Ice in partnership with the SPC Department of Natural Science and STEM Center. And also part of this initiative was a forum on the health impacts of climate change, in partnership with Physicians for Social Responsibility.

Pt IX, Line 24e:

Description: Food & food products

Total: \$19,281

Program services: \$19,223

Management and general: \$8

Fundraising: \$50

Name of the organization Institute for Strategic Policy Solutions, Inc.	Employer identification number 45-3194848
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..... Description: Material & Supplies

..... Total: \$1,770

..... Program services: \$1,770

..... Management and general: \$0

..... Fundraising: \$0

..... Description: Education subscriptions

..... Total: \$70

..... Program services: \$50

..... Management and general: \$0

..... Fundraising: \$20

..... Description: Student stipends

..... Total: \$590

..... Program services: \$590

..... Management and general: \$0

..... Fundraising: \$0

..... Description: Bank service fees

..... Total: \$320

..... Program services: \$245

..... Management and general: \$75

..... Fundraising: \$0

..... Description: Miscellaneous

..... Total: \$250

..... Program services: \$0

..... Management and general: \$250

..... Fundraising: \$0

.....

.....

.....

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Institute for Strategic Policy Solutions, Inc.

Employer identification number

45-3194848

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) St. Petersburg College Foundation 59-1954362 P.O. Box 13489 St. Petersburg FL 33733	Scholarships	FL	501c3	7	N/A		X
(2) St. Petersburg College 59-1211489 P.O. Box 13489 St. Petersburg FL 33733	College	FL	501c3	5	N/A		X
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) -----									
(2) -----									
(3) -----									
(4) -----									
(5) -----									
(6) -----									
(7) -----									

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) St. Petersburg College Foundation	c	382,760.	cash
(2) St. Petersburg College	o	251,167.	cash
(3) St. Petersburg College	p	311,868.	cash
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

IRS e-file Signature Authorization for an Exempt Organization

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or fiscal year beginning Apr 1, 2019, and ending Mar 31, 20 20

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

2019

Name of exempt organization <u>Institute for Strategic Policy Solutions, Inc.</u>	Employer identification number <u>45-3194848</u>
Name and title of officer <u>Ken Burke, Treasurer</u>	

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

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>325,624.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Ellen Fontana CPA LLC to enter my PIN

9	4	8	4	8
---	---	---	---	---

 as my signature

ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶  Date ▶ 08/12/2020

Part III Certification and Authentication

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

5	0	9	1	7	4	0	9	1	7	4
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶  Date ▶ 8/17/20

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



Institute for Strategic Policy Solutions

St. Petersburg College | Seminole Campus

Kimberly G. Jackson, Esq.

Executive Director

727-398-8286 | jackson.kim@spcollege.edu

solutions.spcollege.edu | www.facebook.com/SPCISPS/

October 12, 2020

Dr. Tonjua Williams, President
St. Petersburg College
P.O. Box 13489
St. Petersburg Fl 33733

Dear President Williams,

This letter will certify to you and the Board of Trustees that the Institute for Strategic Policy Solutions, certified as a community college direct-support organization, is in full compliance with Section 1004.70, Florida Statutes.

Sincerely,

Kimberly G. Jackson
Executive Director
Institute for Strategic Policy Solutions
St. Petersburg College

Mailing Address: Post Office Box 13489, St. Petersburg, FL 33733-3489

St. Petersburg College is committed to equal access/equal opportunity in its programs, activities, and employment. For additional information visit www.spcollege.edu/eaao/.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning **APR 1, 2019** and ending **MAR 31, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE LEEPA-RATTNER MUSEUM OF ART INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 1545 City or town, state or province, country, and ZIP or foreign postal code TARPON SPRINGS, FL 34688 F Name and address of principal officer: DR. TERESA WILKINS SAME AS C ABOVE	D Employer identification number 59-3733512 E Telephone number 7277125203 G Gross receipts \$ 321,626. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.LEEPARATTNER.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2001
		M State of legal domicile: FL

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O.		
Activities & Governance	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	16
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	20
	6	Total number of volunteers (estimate if necessary)	6	25
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-6.
	7b	Net unrelated business taxable income from Form 990-T, line 39	7b	-6.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 416,273.	Current Year 285,748.
	9	Program service revenue (Part VIII, line 2g)	26,521.	20,140.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,397.	5,835.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,284.	39.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	455,475.	311,762.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	303,123.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 4,626.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	189,856.	307,938.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	492,979.	390,473.	
19	Revenue less expenses. Subtract line 18 from line 12	-37,504.	-78,711.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 686,873.	End of Year 580,605.
	21	Total liabilities (Part X, line 26)	76,646.	49,089.
	22	Net assets or fund balances. Subtract line 21 from line 20	610,227.	531,516.

Part II Signature Block

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

Sign Here	Signature of officer DR. TERESA WILKINS, MUSEUM DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name BYRON C. SMITH	Preparer's signature Date Check if self-employed <input type="checkbox"/> PTIN P00744293
	Firm's name ▶ RSM US LLP Firm's address ▶ 100 2ND AVENUE S #600 ST. PETERSBURG, FL 33701	Firm's EIN ▶ 42-0714325 Phone no. 727-821-6161

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: THE MISSION OF THE LEEPA-RATTNER MUSEUM OF ART IS TO COLLECT, CONSERVE EXHIBIT AND PROTECT THE WORKS OF ART ENTRUSTED TO ITS CARE AND STEWARDSHIP. (CONTINUED ON SCHEDULE O)

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

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

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

4a (Code:) (Expenses \$ 215,362. including grants of \$ 82,535.) (Revenue \$ 20,187.) UTILIZE THE MUSEUM TO ENHANCE THE EDUCATIONAL ENJOYMENT AND AESTHETIC EXPERIENCE OF MEMBERS OF THE LOCAL COMMUNITY, ITS STUDENTS AND "ALL WHO PASS THROUGH ITS DOORS." APPROXIMATELY 10,530 VISITORS ENJOYED THE MUSEUM'S EXHIBITIONS AND RELATED PROGRAMS DURING FISCAL YEAR 2019-2020. THIS INCLUDED SPECIALLY-SCHEDULED TOURS OF THE MUSEUM PROVIDED BY EXPERIENCED DOCENTS AND STAFF FOR 280 ADULTS, 1,113 SCHOOL CHILDREN (K-12) AND 658 COLLEGE STUDENTS. (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 88,107. including grants of \$) (Revenue \$) THE MUSEUM COLLECTS, PRESERVES AND DISPLAYS WORKS OF ARTISTIC MERIT THAT REFLECT THE INFLUENCES AND CULTURAL CONCERNS OF ABRAHAM RATTNER, ESTHER GENTLE, ALLEN LEEPA AND OTHER RELEVANT ARTISTS OF THE 20TH AND 21ST CENTURY. CHANGING EXHIBITIONS COMPLEMENT THE PERMANENT COLLECTION AND PROVIDE ENRICHING OPPORTUNITIES FOR THE PUBLIC TO VIEW ARTWORK IN A BROAD VARIETY OF MEDIA AND STYLES.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses 303,469.

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		20
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 16		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain 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 **▶**
CRISTINA MCCORMACK - 7277125203
600 E KLOSTERMAN ROAD, TARPON SPRINGS, FL 34688

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM SCHUMACHER BOARD CHAIR	1.00	X						0.	0.	0.
(2) GARY ZINO VICE CHAIR	1.00	X						0.	0.	0.
(3) VONDA WOODS TREASURER	3.00 40.00	X		X				0.	88,491.	17,367.
(4) JONATHAN STEELE DIRECTOR	1.00 40.00	X						0.	133,958.	17,237.
(5) RALPH MELICK DIRECTOR	1.00	X						0.	0.	0.
(6) EDWARD C HOFFMAN, JR. DIRECTOR	1.00	X						0.	0.	0.
(7) DR. DAVID C EDMONDS DIRECTOR	1.00	X						0.	0.	0.
(8) MARY MITCHELL AVERY DIRECTOR	1.00	X						0.	0.	0.
(9) ANNA BILLIRIS DIRECTOR	1.00	X						0.	0.	0.
(10) BILL FOSTER DIRECTOR	1.00	X						0.	0.	0.
(11) HOUSH GHOVAEE DIRECTOR	1.00	X						0.	0.	0.
(12) BILL HEYSER DIRECTOR	1.00	X						0.	0.	0.
(13) JASON DUNKEL DIRECTOR	1.00	X						0.	0.	0.
(14) DR. CLIFFORD M. BROCK DIRECTOR	1.00	X						0.	0.	0.
(15) ERIC CLARK DIRECTOR	1.00	X						0.	0.	0.
(16) BARBARA HUBBARD DIRECTOR	1.00 40.00	X						0.	90,101.	14,959.
(17) ROD DAVIS PROVOST	6.00 40.00			X				0.	105,809.	48,589.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ANN LARSEN MUSEUM DIRECTOR	40.00			X				0.	51,268.	6,590.
(19) DR. TERESA WILKINS MUSEUM DIRECTOR	40.00			X				0.	44,103.	8,522.
1b Subtotal								0.	513,730.	113,264.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	513,730.	113,264.

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 **0**

	Yes	No
3 Did the organization list any former 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
NONE		

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 **0**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b 43,960.					
	c Fundraising events	1c					
	d Related organizations	1d 82,535.					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 159,253.					
	g Noncash contributions included in lines 1a-1f	1g \$ 107,968.					
	h Total. Add lines 1a-1f		285,748.				
Program Service Revenue	2 a ADMISSION FEES	Business Code 711130	15,943.	15,943.			
	b EDUCATION REVENUE	711130	4,197.	4,197.			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		20,140.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,835.			5,835.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a	9,856.					
b Less: cost of goods sold	10b	9,864.					
c Net income or (loss) from sales of inventory			-8.	-6.	-2.		
Miscellaneous Revenue	11 a OTHER REVENUE	Business Code 900099	47.	47.			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		47.				
12 Total revenue. See instructions			311,762.	20,187.	-6.	5,833.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	82,535.	82,535.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	14,893.		14,893.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	1,183.	1,183.		
13 Office expenses	16,778.	15,956.	596.	226.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	30.	30.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	15,001.	10,500.	4,501.	
24 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.)				
a PERSONNEL SERVICES	109,295.	53,652.	55,643.	
b ACQUISITION OF ARTWORK	103,499.	103,499.		
c OTHER	16,628.	5,483.	6,745.	4,400.
d CURATORIAL	12,133.	12,133.		
e All other expenses	18,498.	18,498.		
25 Total functional expenses. Add lines 1 through 24e	390,473.	303,469.	82,378.	4,626.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	36,308.	1	441,721.
	2 Savings and temporary cash investments	256,303.	2	87,613.
	3 Pledges and grants receivable, net	1,826.	3	1,000.
	4 Accounts receivable, net	1,428.	4	676.
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	8,537.	8	6,904.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	364,971.	12	25,191.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	17,500.	15	17,500.
16 Total assets. Add lines 1 through 15 (must equal line 33)	686,873.	16	580,605.	
Liabilities	17 Accounts payable and accrued expenses	36,020.	17	31,573.
	18 Grants payable		18	
	19 Deferred revenue	40,626.	19	17,516.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	76,646.	26	49,089.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	515,557.	27	438,643.
	28 Net assets with donor restrictions	94,670.	28	92,873.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	610,227.	32	531,516.
33 Total liabilities and net assets/fund balances	686,873.	33	580,605.	

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	311,762.
2	Total expenses (must equal Part IX, column (A), line 25)	2	390,473.
3	Revenue less expenses. Subtract line 2 from line 1	3	-78,711.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	610,227.
5	Net unrealized gains (losses) on investments	5	
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	531,516.

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 in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 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		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
 Attach to Form 990 or Form 990-EZ.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization THE LEEPA-RATTNER MUSEUM OF ART INC	Employer identification number 59-3733512
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	364,859.	316,112.	743,954.	448,026.	285,748.	2158699.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	18,990.	20,490.	22,719.	26,584.	20,187.	108,970.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	11,279.	1,411.	10,866.	5,399.	2,957.	31,912.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge	557,562.	508,308.	543,820.	555,662.	502,971.	2668323.
6 Total. Add lines 1 through 5	952,690.	846,321.	1321359.	1035671.	811,863.	4967904.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year					84,646.	84,646.
c Add lines 7a and 7b					84,646.	84,646.
8 Public support. (Subtract line 7c from line 6.)						4883258.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	952,690.	846,321.	1321359.	1035671.	811,863.	4967904.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,086.	8,491.	8,707.	7,397.	5,835.	34,516.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	4,086.	8,491.	8,707.	7,397.	5,835.	34,516.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			65.	3,572.	0.	3,637.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	956,776.	854,812.	1330131.	1046640.	817,698.	5006057.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	97.55 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	99.43 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	.69 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	1.00 %

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

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

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

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

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

SECTION A, PART III, LINE 1

THE VALUE OF THE MUSEUM'S COLLECTIONS HAS BEEN EXCLUDED FROM THE STATEMENT OF NET POSITION. GIFTS OF ARTWORK WITH A RECORDED VALUE OF \$84,925 WAS DONATED TO THE ORGANIZATION IN THE FISCAL YEAR ENDING 3/31/2020.

Schedule A

**Excess Payments from Non-Disqualified Persons
Included on Part III, Line 7b**

2019

**** Do Not File ****

***** Not Open to Public Inspection *****

Payer's Name	2015 Amount	2016 Amount	2017 Amount	2018 Amount	2019 Amount
JAMES SWEENEY	0.	0.	0.	0.	44,823.
JOHN SWEENEY	0.	0.	0.	0.	0.
ROB TARBILL	0.	0.	0.	0.	0.
KOHO KURIHARA	0.	0.	0.	0.	0.
ELIZABETH COACHMAN	0.	0.	0.	0.	39,823.
Total to Schedule A, Part III, Line 7b					84,646.

Schedule A Identification of Excess Support Payments Included on Part III, Line 7b, column (e) 2019

**** Do Not File ****
***** Not Open to Public Inspection *****

Payer's Name	Amount Received in 2019	2019 Excess Payments
JAMES SWEENEY	53,000.	44,823.
JOHN SWEENEY	5,000.	0.
ROB TARBILL	5,000.	0.
KOHO KURIHARA	5,000.	0.
ELIZABETH COACHMAN	48,000.	39,823.
Total Excess Payments to Schedule A, Part III, Line 7b, column (e)		84,646.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2019

Name of the organization

THE LEEPA-RATTNER MUSEUM OF ART INC

Employer identification number

59-3733512

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization THE LEEPA-RATTNER MUSEUM OF ART INC	Employer identification number 59-3733512
--	---

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	<u>JAMES SWEENY</u> <u>830 NORTH SHORE DR. NE. UNIT 4G</u> <u>ST. PETERSBURG, FL 33701</u>	\$ <u>53,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	<u>JOHN SWEENY</u> <u>26TH AVENUE NORTH</u> <u>ST. PETERSBURG, FL 33710</u>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<u>ROB TARBELL</u> <u>3910 TIMBER RIDGE PLACE</u> <u>RICHMOND, VA 23112</u>	\$ <u>5,000.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	<u>KOHO KURIHARA</u> <u>4131 VINCENT AVENUE SOUTH</u> <u>MINNEAPOLIS, MN 55410</u>	\$ <u>5,000.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	<u>ELIZABETH COACHMAN</u> <u>PO BOX 10780</u> <u>BROOKSVILLE, FL 34603</u>	\$ <u>48,000.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE LEEPA-RATTNER MUSEUM OF ART INC	Employer identification number 59-3733512
--	---

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
1	ARTWORK _____ _____ _____	\$ 22,000.	07/26/19
3	ARTWORK _____ _____ _____	\$ 5,000.	01/22/19
4	ARTWORK _____ _____ _____	\$ 5,000.	03/19/19
5	ARTWORK _____ _____ _____	\$ 48,000.	02/20/20
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization THE LEEPA-RATTNER MUSEUM OF ART INC	Employer identification number 59-3733512
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019
Open to Public Inspection

Name of the organization **THE LEEPA-RATTNER MUSEUM OF ART INC** Employer identification number **59-3733512**

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

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 EDUCATION
- 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	94,670.				
b Contributions	39,628.				
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	41,425.				
f Administrative expenses					
g End of year balance	92,873.				

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment 100.00 %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | 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? | X | |
- 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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.

1	Total revenue, gains, and other support per audited financial statements	1	737,522.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	502,976.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	5,319.
e	Add lines 2a through 2d	2e	508,295.
3	Subtract line 2e from line 1	3	229,227.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	82,535.
c	Add lines 4a and 4b	4c	82,535.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	311,762.

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

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

1	Total expenses and losses per audited financial statements	1	816,229.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	502,972.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	5,319.
e	Add lines 2a through 2d	2e	508,291.
3	Subtract line 2e from line 1	3	307,938.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	82,535.
c	Add lines 4a and 4b	4c	82,535.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	390,473.

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 III, LINE 1A:

THE PRESENTATION OF THE COLLECTION AS NOT CAPITALIZED IS THE MOST WIDELY PRACTICED METHOD OF PRESENTATION FOR ORGANIZATIONS SIMILAR TO THE MUSEUM.

THE VALUE OF THE MUSEUM'S COLLECTIONS HAS BEEN EXCLUDED FROM THE STATEMENT OF NET POSITION AND ARTWORK GIFTS ARE EXCLUDED FROM REVENUE IN THE STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION.

THE COLLECTIONS ARE HELD IN THE PUBLIC TRUST FOR EXHIBITION AND EDUCATIONAL PURPOSES, NOT FOR FINANCIAL GAIN. EACH OF THE ITEMS IS CATALOGUED, PRESERVED, AND CARED FOR IN ORDER TO MAINTAIN THE CULTURAL, AESTHETIC, AND HISTORIC VALUE OF THE COLLECTIONS. ACTIVITIES VERIFYING THE EXISTENCE AND ASSESSING THE CONDITION OF THE COLLECTIONS ARE PERIODICALLY

Part XIII Supplemental Information (continued)

PERFORMED.

PART III, LINE 4:

THE MUSEUM PROMOTES EDUCATIONAL EXCELLENCE BY COLLECTING, PRESERVING, AND DISPLAYING WORKS OF ART THAT REFLECT OR SUPPORT THE AESTHETIC CONCERNS OF ABRAHAM RATTNER, ESTHER GENTLE, ALLEN LEEPA AND OTHER ARTISTS. THE MUSEUM COMMITS TO EXCELLENCE IN VISUAL ARTS EDUCATION, FOSTERS AESTHETIC, CRITICAL AND ETHICAL THINKING AS A BRIDGE TO THE FUTURE AND NURTURES INTEREST IN 20TH CENTURY ART HISTORY.

CORE COLLECTION (LEEPA-RATTNER-GENTLE COLLECTION)

THE CORE COLLECTION OF THE LEEPA-RATTNER MUSEUM OF ART, INC. (MUSEUM) CONSISTS OF 1,399 OBJECTS: PAINTINGS, SCULPTURES, WORKS ON PAPER (DRAWINGS, WATERCOLORS, PRINTS), TAPESTRIES AND STAINED GLASS MAQUETTES, AND UP TO 3,000 INVENTORIED OBJECTS (MOSTLY WORKS ON PAPER). THIS COLLECTION IS NOT OWNED BY THE MUSEUM, BUT MANAGED BY THE MUSEUM THROUGH AN AGREEMENT BETWEEN THE ST. PETERSBURG COLLEGE, THE ST. PETERSBURG COLLEGE FOUNDATION, INC. (FOUNDATION), AND THE MUSEUM.

SECONDARY CORE COLLECTION (GULF COAST MUSEUM OF ART COLLECTION)

THE SECONDARY COLLECTION OF THE MUSEUM CONSISTS OF 275 OBJECTS THAT HAVE BEEN DONATED TO THE MUSEUM BY THE FOUNDATION. BASED ON THE NATURE OF THIS COLLECTION, THE MUSEUM HAS REDEFINED ITS MISSION AND DIRECTION. MORE THAN TWO-THIRDS OF THE COLLECTION REFLECTS FLORIDA ART AND SOUTHEASTERN UNITED STATES FINE ART CRAFTS AMASSED BETWEEN 1995 AND 2008.

Part XIII Supplemental Information *(continued)*

DONATED ART (1,635 OBJECTS) - LISTED BY DONATION SIZE

1. ST. PETERSBURG COLLEGE FOUNDATION, INC. (245 ACCESSIONED OBJECTS):

PRINTS CREATED MOSTLY FROM THE 1980S THROUGH THE 1990S AT PRINT WORKSHOPS IN THE UNITED STATES AND CANADA BY A VARIETY OF KNOWN AND LESSER KNOWN ARTISTS GIFTED TO THE MUSEUM BY THE FOUNDATION THROUGH A BROKERED DEAL WITH THE ECKERD COLLEGE FOUNDATION.

2. RICHARD FLORSHEIM ART FUND (182 ACCESSIONED OBJECTS): PAINTINGS AND PRINTS BY CHICAGO ARTIST RICHARD FLORSHEIM (1916-1979) REFLECTING A 40-YEAR RETROSPECTIVE OF THE ARTIST'S CAREER.

3. VLADIMIR YOFFE / PASCO ART CENTER (46 ACCESSIONED OBJECTS): SCULPTURES AND EPHEMERA* BY NEW YORK SCULPTOR VLADIMIR YOFFE (1911-1997) TRANSFERRED TO THE MUSEUM FROM THE NON-COLLECTING PASCO ART CENTER.

4. LOTHAR AND MILDRED UHL COLLECTION (436 ACCESSIONED OBJECTS, INCLUDING 48 OBJECTS IN THE EDUCATION COLLECTION): CURRENTLY REFLECTING A VARIETY OF MEDIA, AS WELL AS A RECENT GIFT OF 88 PRINTS BY WINSLOW HOMER AND 225 PRINTS BY LEONARD BASKIN.

5. CAROLINE ADAMS BYRD-DENJOY COLLECTION (131 ACCESSIONED OBJECTS, INCLUDING 13 OBJECTS IN THE EDUCATION COLLECTION): A COLLECTION OF MODERN AND CONTEMPORARY PRINTS PRODUCED IN FRANCE IN A VARIETY OF PRINTING TECHNIQUES.

6. PATRICIA A. AND THOMAS J. LEHNEN FAMILY ART COLLECTION (43 ACCESSIONED OBJECTS, INCLUDING 16 IN THE EDUCATION COLLECTION): AN ECLECTIC COLLECTION

Part XIII Supplemental Information *(continued)*

OF FINE ART, CONTEMPORARY CRAFT, AND ETHNOGRAPHIC ART, INCLUDING WORKS BY DALE CHIHULY.

7. DOROTHY MITCHELL COLLECTION (34 ACCESSIONED OBJECTS): LARGE-FORMAT SCREEN-PRINTS CREATED IN THE 1990S AT BERGHOFF-COWDEN EDITIONS IN TAMPA BY SEVEN NATIONALLY KNOWN ARTISTS.

8. ZIPKIN FAMILY COLLECTION (17 ACCESSIONED OBJECTS): WHILE NOT A LARGE COLLECTION, THE PIECES GIVEN HAVE GREATLY ENHANCED THE EXISTING LEEPA-RATTNER-GENTLE COLLECTION WITH THE EXPECTATION OF MORE OBJECTS BEING GIFTED.

9. BARBARA WITLIN COLLECTION (11 ACCESSIONED OBJECTS): DONATION BY THE WIDOW OF ROY WITLIN (1923-1997), LARGE REVERSE-PAINTINGS ON PLEXIGLAS WORKS.

10. EDNA ANDREWS AND DR. DIETRICH SCHROEER COLLECTION (12 ACCESSIONED OBJECTS): AN ALUMNUS OF ST. PETERSBURG COLLEGE AND AN ART COLLECTOR, EDNA ANDREWS SCHROEER AND HER HUSBAND HAVE GIVEN EUROPEAN PRINTS.

11. RITA HAYES SCOTT COLLECTION (13 ACCESSIONED OBJECTS): RITA HAYES SCOTT AND ROBERT RUSSEK SCOTT COLLECTION INCLUDE NOTABLE MODERN AND CONTEMPORARY WORKS FALLING IN SEVERAL OF THE MUSEUM'S COLLECTING AREAS, INCLUDING A KENNETH NOLAND PAINTING, PABLO PICASSO CERAMIC AND A SONIA DELAUNAY TAPESTRY.

12. JIM AND MARTHA SWEENEY COLLECTION (29 ACCESSIONED OBJECTS): JIM AND MARTHA SWEENEY COLLECTION INCLUDE NOTABLE CONTEMPORARY PRINTMAKERS AND

Part XIII Supplemental Information *(continued)*

AFRICAN AMERICAN FOLK ART.

13. THE MUSEUM PROJECT (53 ACCESSIONED OBJECTS): A COLLECTION OF CONTEMPORARY PHOTOGRAPHS BY 9 ARTISTS TO THE MUSEUM PROJECT COLLECTION.

14. OTHER DONATIONS (326 ACCESSIONED OBJECTS, INCLUDING 18 IN THE EDUCATION COLLECTION BY 87 INDIVIDUAL DONORS): THESE WORKS REFLECT A VARIETY OF ARTISTS, PERIODS, AND MEDIA IN THE 20TH AND 21ST CENTURY ART.

15. CLETA CLARK COLLECTION (40 ACCESSIONED OBJECTS): CLETA CLARK COLLECTION INCLUDES VARIOUS ARTWORK FROM (6) CONTEMPORARY FLORIDA ARTISTS.

16. CECILY MOSIER COLLECTION (7 ACCESSIONED OBJECTS): CECILY MOSIER COLLECTION INCLUDES WORKS FROM (5), FRENCH NOTABLE ARTISTS AND ENRICHES LRMA'S FRENCH PRINT COLLECTION THAT REPRESENTS 20TH AND 21ST CENTURIES.

17. OTHER DONATIONS (29 ACCESSIONED OBJECTS, BY 11 INDIVIDUAL DONORS): THESE WORKS REFLECT A VARIETY OF ARTISTS, PERIODS AND MEDIA IN THE 20TH AND 21ST CENTURY ART.

PART V, LINE 4:

THE MUSEUM IS RELATED TO THE ST. PETERSBURG COLLEGE FOUNDATION, INC AS IT IS ALSO A DIRECT SUPPORT ORGANIZATION OF THE ST. PETERSBURG COLLEGE, WHICH IS RELATED TO THE MUSEUM. THE FOUNDATION OWNS AN ENDOWMENT FUND HELD FOR THE BENEFIT OF THE MUSEUM AND A RESTRICTED FUND FOR THE ADOPT-A-MASTERPIECE PROGRAM. THE ENDOWMENT IS VALUED AT APPROXIMATELY \$2.1 MILLION AND \$2.4 MILLION AT MARCH 31, 2020 AND 2019, RESPECTIVELY. THE ADOPT-A-MASTERPIECE ENDOWMENT FUND IS VALUED AT APPROXIMATELY \$181,780 AND

Part XIII Supplemental Information (continued)

\$204,500 AT MARCH 31, 2020 AND 2019, RESPECTIVELY.

THE MUSEUM IS PERMITTED TO DRAW UP TO 80% OF THE EARNINGS ABOVE THE
ENDOWMENT PRINCIPAL BALANCE IN ACCORDANCE WITH THE DONOR'S AGREEMENT.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COGS EXPENSE RECLASSIFIED 5,319.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

GRANT FROM RELATED PARTY 82,535.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COGS EXPENSE RECLASSIFIED 5,319.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

GRANT TO RELATED PARTY 82,535.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization **THE LEEPA-RATTNER MUSEUM OF ART INC** Employer identification number **59-3733512**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ST. PETERSBURG COLLEGE PO BOX 13489 ST PETERSBURG, FL 33733	59-1211489	501C3	82,535.	0.			ENDOWMENT-SUPPORT

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

3 Enter total number of other organizations listed in the line 1 table ▶

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

Schedule I (Form 990) (2019)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

PART I, LINE 2:

THE MUSEUM IS RELATED TO THE FOUNDATION AS IT IS ALSO A DIRECT SUPPORT ORGANIZATION OF THE COLLEGE. WITHIN THE FOUNDATION IS AN ENDOWED FUND HELD FOR THE BENEFIT OF THE MUSEUM VALUED AT \$2.1 MILLION. EARNINGS ON THIS ENDOWMENT ARE PAID TO LEEPA-RATTNER MUSEUM OF ART BY THE FOUNDATION IN ACCORDANCE WITH THE ORGANIZATION'S ENDOWMENT AGREEMENT. IN TURN, THESE AMOUNTS ARE PAID TO ST. PETERSBURG COLLEGE TO BE HELD IN A RESTRICTED COST CENTER TO BE USED BY THE MUSEUM.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

THE LEEPA-RATTNER MUSEUM OF ART INC

Employer identification number

59-3733512

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 type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2019

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JONATHAN STEELE DIRECTOR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	99,328.	0.	34,630.	11,459.	5,778.	151,195.	0.
(2) ROD DAVIS PROVOST	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	105,809.	0.	0.	26,112.	22,477.	154,398.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 3:

COMPENSATION FOR THE OFFICERS OF THE LEEPA-RATTNER MUSEUM OF ART, INC. IS
BASED ON THE ST. PETERSBURG COLLEGE CLASSIFICATION AND SALARY SCHEDULE
WHICH INCLUDES RANGES FOR EACH GRADE.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **THE LEEPA-RATTNER MUSEUM OF ART INC** Employer identification number **59-3733512**

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	<input checked="" type="checkbox"/>	8	84,925.	FMV OR APPRAISAL
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 ▶ (SUPPLIES)	<input checked="" type="checkbox"/>	1	23,043.	FMV
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** **1**

	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?		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		<input checked="" type="checkbox"/>
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.

SCHEDULE M, LINE 33:

THE VALUE OF THE MUSEUM'S COLLECTIONS HAS BEEN EXCLUDED FROM THE STATEMENT OF NET POSITION AND ARTWORK GIFTS ARE EXCLUDED FROM REVENUE IN THE STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION. ARTWORK WORTH \$84,925 WAS DONATED TO THE ORGANIZATION IN THE FISCAL YEAR ENDING 3/31/2020. THIS AMOUNT IS REPORTED ON SCHEDULE A. IT IS NOT REPORTED AS REVENUE ON THE FORM 990 AND OTHER SCHEDULES.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

THE LEEPA-RATTNER MUSEUM OF ART INC

Employer identification number

59-3733512

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

THE MISSION OF THE LEEPA-RATTNER MUSEUM OF ART IS TO COLLECT, CONSERVE,
EXHIBIT AND PROTECT THE WORKS OF ART ENTRUSTED TO ITS CARE AND
STEWARDSHIP.

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

(CONTINUED FROM PART III, LN 1) THROUGH ITS EXHIBITIONS, PROGRAMS AND
EXPANDING COLLECTION OF 20TH AND 21ST CENTURY ART, THE MUSEUM STRIVES
TO ENGAGE AND INSPIRE OUR DIVERSE COMMUNITY BY PROVIDING OPPORTUNITIES
FOR EDUCATION, ENLIGHTENMENT, INTERPRETATION AND RESEARCH TO STUDENTS,
SCHOLARS AND VISITORS.

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

(CONTINUED FROM PART III, LN 4A)

THE MUSEUM EXPERIENCE WAS AUGMENTED BY A VARIETY OF ARTS EDUCATION
CLASSES AND WORKSHOPS; LECTURES AND GALLERY TALKS; MUSIC AND DANCE
CONCERTS; SELF-GUIDED ART EXPLORATION ACTIVITIES; A READING CLUB FOR
ADULTS; AND AN ART AND STORY PROGRAM FOR CHILDREN.

ADDITIONALLY, THE MUSEUM PROVIDES AN ART THERAPY PROGRAM FOR
ADOLESCENTS EXPERIENCING EMOTIONAL, PHYSICAL OR DEVELOPMENTAL
CHALLENGES.

PART V, LINES 2A & 2B

THE ORGANIZATION'S PAYROLL IS REPORTED UNDER A RELATED ORGANIZATION,
ST. PETERSBURG COLLEGE. THE NUMBER OF EMPLOYEES REPORTED REPRESENTS ALL

Name of the organization

THE LEEPA-RATTNER MUSEUM OF ART INC

Employer identification number

59-3733512

THE ORGANIZATION'S EMPLOYEES. ST. PETERSBURG COLLEGE HAS FILED ALL
REQUIRED FEDERAL EMPLOYMENT TAX RETURNS.

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

A COPY OF FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO THE
QUARTERLY BOARD OF DIRECTORS MEETING. FINANCE COMMITTEE WILL REVIEW AND
REPORT BACK ANY FINDINGS OR COMMENTS TO THE BOARD BEFORE FILING THE 990.

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

THE CONFLICT OF INTEREST POLICY IS MONITORED BY THE GOVERNANCE COMMITTEE OF
THE BOARD OF DIRECTORS. ANNUALLY, ALL OFFICERS, DIRECTORS AND KEY EMPLOYEES
ARE REQUIRED TO DISCLOSE INTERESTS THAT COULD GIVE RISE TO CONFLICTS.

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

COMPENSATION FOR THE DIRECTOR OF THE LEEPA-RATTNER MUSEUM OF ART, INC. IS
BASED ON THE CLASSIFICATION AND SALARY SCHEDULE, WHICH INCLUDES RANGES FOR
EACH GRADE, INCLUDING THIS POSITION.

COMPENSATION FOR KEY EMPLOYEES OF THE LEEPA-RATTNER MUSEUM OF ART, INC. IS
BASED ON THE CLASSIFICATION AND SALARY SCHEDULE, WHICH INCLUDES RANGES FOR
EACH GRADE, INCLUDING THESE POSITIONS.

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

THE MUSEUM'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL
STATEMENTS ARE AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST FOR THE SAME
PERIOD OF DISCLOSURE AS SET FORTH UNDER IRC SECTION 6104(D).

Name of the organization THE LEEPA-RATTNER MUSEUM OF ART INC	Employer identification number 59-3733512
--	---

SCHEDULE O - GENERAL INFORMATION

THE LEEPA-RATTNER MUSEUM OF ART CLOSED ITS DOORS TEMPORARILY IN RESPONSE TO THE PUBLIC HEALTH CRISIS OF COVID-19 ON MARCH 18, 2020. THE MUSEUM REMAINED CLOSED TO THE PUBLIC THROUGHOUT THE REMAINDER OF ITS FISCAL YEAR. THIS CLOSURE NEGATIVELY IMPACTED REVENUES OF THE MUSEUM AS FUNDRAISING EVENTS, TOURS, PROGRAMS, GENERAL ADMISSION, AND STORE SALES ALL WERE TEMPORARILY HALTED DURING THIS TIME.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization **THE LEEPA-RATTNER MUSEUM OF ART INC** Employer identification number **59-3733512**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ST. PETERSBURG COLLEGE FOUNDATION - 59-1954362, PO BOX 13489, ST. PETERSBURG, FL 33733	SCHOLAR	FLORIDA	501(C)(3)	LINE 7	N/A		X
ST. PETERSBURG COLLEGE - 59-1211489 PO BOX 13489 ST. PETERSBURG, FL 33733	COLLEGE	FLORIDA	501(C)(3)	LINE 5	N/A		X
INSTITUTE FOR STRATEGIC POLICY - 45-3194848 PO BOX 13489 ST. PETERSBURG, FL 33733	PUBLIC POLICY	FLORIDA	501(C)(3)	LINE 7	N/A		X

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ST. PETERSBURG COLLEGE	B	82,535.	CASH - ENDOWMENT SUPPORT
(2) ST. PETERSBURG COLLEGE FOUNDATION	C	82,535.	CASH - ENDOWMENT SUPPORT
(3) ST. PETERSBURG COLLEGE	M	18,428.	.75% OF POOLED INVESTMENT
(4) ST. PETERSBURG COLLEGE	N	49,088.	FMV - RENT
(5) ST. PETERSBURG COLLEGE	O	451,383.	FMV - SALARIES
(6) ST. PETERSBURG COLLEGE	P	126,845.	ACTUAL SALARIES/INSURANCE

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

SCHEDULE R, PART II, IDENTIFICATION OF RELATED TAX EXEMPT ORGANIZATIONS:

THE MUSEUM HAS AN ENDOWED FUND VALUED AT \$2.1 MILLION AT 3/31/2020. THE FUND IS HELD BY THE ST. PETERSBURG COLLEGE FOUNDATION, A RELATED PARTY OF THE MUSEUM. THE MUSEUM IS PERMITTED TO DRAW UP TO 80% OF THE EARNINGS ABOVE THE ENDOWMENT PRINCIPAL BALANCE IN ACCORDANCE WITH THE DONOR'S AGREEMENT.

SCHEDULE R, PART V, LINE 2, ITEM C

THE ST. PETERSBURG COLLEGE FOUNDATION, INC. IS ALSO RELATED TO THE MUSEUM, AS IT IS A DIRECT SUPPORT ORGANIZATION OF THE COLLEGE. THE ST. PETERSBURG COLLEGE FOUNDATION HAS PERMANENTLY LOANED THE LEEPA-RATTNER-GENTLE ART COLLECTION TO ST. PETERSBURG COLLEGE FOR \$1. THE COLLEGE HAS LOANED THE COLLECTION TO THE MUSEUM.

THE ST. PETERSBURG COLLEGE FOUNDATION, INC. (FOUNDATION), A 501(C)(3) AND DIRECT SUPPORT ORGANIZATION OF ST. PETERSBURG COLLEGE, PROVIDES FUNDRAISING STAFF TO SOLICIT AND RAISE CONTRIBUTIONS ON BEHALF OF THE MUSEUM. THE CONTRIBUTIONS RAISED ARE DEPOSITED INTO A DEDICATED MUSEUM ACCOUNT AT THE FOUNDATION. IN TURN, THE FOUNDATION MAKES A CONTRIBUTION TO THE MUSEUM FOR THE AMOUNT OF THE RAISED CONTRIBUTIONS.

SCHEDULE R, PART V, LINE 2, ITEM M

THE ST. PETERSBURG COLLEGE FOUNDATION, INC. CHARGED AN INVESTMENT MANAGEMENT FEE OF .75% OF THE MUSEUM'S POOLED INVESTMENT ENDOWMENT FUND OVERSEEN BY THE FOUNDATION. NO DIRECT CASH PAYMENTS WERE MADE BUT RATHER A FEE WAS TAKEN DIRECTLY FROM THE POOLED FUND.

SCHEDULE R, PART V, LINE 2, ITEM N

Part VII Supplemental Information

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

TRANSACTIONS WITH RELATED ORGANIZATIONS

THE ORGANIZATION SHARES FACILITIES AND MATERIALS WITH ST. PETERSBURG COLLEGE. ALTHOUGH A VALUE HAS BEEN ASSIGNED, NO CASH REIMBURSEMENTS OCCURRED.

SCHEDULE R, PART V, LINE 2, ITEM O

TRANSACTIONS WITH RELATED ORGANIZATIONS

THE ORGANIZATION SHARES PAID EMPLOYEES WITH ST. PETERSBURG COLLEGE. ALTHOUGH A VALUE HAS BEEN ASSIGNED, THE ONLY CASH REIMBURSEMENT IS FOR SOME ACCOUNTING STAFF AND DEVELOPMENT MANAGER POSITION SALARIES SHOWN AS ITEM P.



St. Petersburg College Foundation, Inc.

Tonjua Williams.
President
St. Petersburg College

October 12, 2020

Jesse A. Turtle
VP, Institutional Advancement,
SPC Foundation
Executive Director

Dr. Tonjua Williams, Ph.D.
President
St. Petersburg College
P.O. Box 13489
St. Petersburg, FL 33733

Board of Directors

Steven R. Shepard
Chairman

Dear President Williams:

Joseph G. Blanton
Joshua M. Bomstein
Johnny V. Boykins
R. Michael Carroll
Robert L. Hilton
Beth A. Horner
William H. McCloud
Mike Meigs
Shan Shikarpuri
Nathan Stonecipher
Richard Warshof
Richard B. Winning

This letter is to confirm to you and the Board of Trustees that St. Petersburg College Foundation, Inc., certified as a community college direct-support organization, is in full compliance with S1004.70, Florida Statutes.

This information is provided as required by the Board of Trustees Rule 6Hx23-1.33.

Directors Emeriti

Kenneth P. Cherven
Helen K. Leslie
Alfred T. May
Henry B. Saylor

Sincerely,

Jesse Turtle,
VP Advancement, St. Petersburg College
Executive Director, SPC Foundation

Honorary Director
Wendell R. Ware

JAT/eq

P. O. Box 13489
St. Petersburg, Florida
33733-3489

Office 727-341-3302
Fax 727-341-3123

spcollegefoundation.org

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

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

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

2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning **APR 1, 2019** and ending **MAR 31, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ST PETERSBURG COLLEGE FOUNDATION INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 13489 City or town, state or province, country, and ZIP or foreign postal code SAINT PETERSBURG, FL 33733 F Name and address of principal officer: JESSE TURTLE SAME AS C ABOVE	D Employer identification number 59-1954362 E Telephone number 727-341-3285 G Gross receipts \$ 7,344,967. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ SPCOLLEGEFOUNDATION.SPCOLLEGE.EDU		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
		L Year of formation: 1979
		M State of legal domicile: FL

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O			
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3		13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4		13
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5		7
	6 Total number of volunteers (estimate if necessary)	6		13
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0.
	b Net unrelated business taxable income from Form 990-T, line 39	7b		0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year		Current Year
	9 Program service revenue (Part VIII, line 2g)	3,905,507.		3,309,066.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	523,286.		509,510.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,699,474.		889,671.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.		13,869.
		6,128,267.		4,722,116.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,028,841.		3,512,588.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.		0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.		0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.		0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 81,756.			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,278,528.		1,287,262.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,307,369.		4,799,850.	
19 Revenue less expenses. Subtract line 18 from line 12	820,898.		-77,734.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year		End of Year
	21 Total liabilities (Part X, line 26)	76,035,631.		69,002,218.
	22 Net assets or fund balances. Subtract line 21 from line 20	14,749.		0.
		76,020,882.		69,002,218.

Part II Signature Block

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

Sign Here	Signature of officer JESSE TURTLE, EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only		

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:

SEE SCHEDULE O.

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,174,592. including grants of \$ 2,174,592.) (Revenue \$)

THE FOUNDATION HAS OVER 280 NAMED SCHOLARSHIP FUNDS THAT PROVIDE FINANCIAL ASSISTANCE TO SPC STUDENTS. THROUGH THE GENEROSITY OF OUR DONORS WE HAVE SPECIFIC SCHOLARSHIPS AVAILABLE FOR EVERY AREA OF STUDY INCLUDING (BUT NOT LIMITED TO), NURSING, EDUCATION, STUDY ABROAD PROGRAMS AND FINANCIAL ASSISTANCE FOR OUR RETURNING VETERANS. EACH SCHOLARSHIP HAS UNIQUE AWARDED CRITERIA WHICH MAY INCLUDE FINANCIAL NEED AND/OR ACADEMIC ACHIEVEMENT. COLLEGE EXPENSES HAVE RISEN NEARLY 40% OVER THE LAST DECADE, MAKING THIS THE MOST DIFFICULT TIME IN HISTORY FOR YOUNG PEOPLE TO PAY FOR A COLLEGE EDUCATION, ACCORDING TO THE US DEPARTMENT OF EDUCATION.

(CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 1,337,996. including grants of \$ 1,337,996.) (Revenue \$ 523,379.)

THE FOUNDATION PROVIDED FUNDING TO ST. PETERSBURG COLLEGE FOR PROGRAM SUPPORT AS WELL AS CAPITAL FACILITY PROJECTS. THE FOUNDATION PROVIDED FINANCIAL SUPPORT FOR THE ARTS BY RAISING FUNDS FOR THE PALLADIUM THEATRE AT ST. PETERSBURG COLLEGE AND THE LEEPA-RATTNER MUSEUM OF ART. THE FOUNDATION ALSO PROVIDED FUNDING FOR THE INSTITUTE FOR STRATEGIC POLICY SOLUTIONS, A DIRECT SUPPORT ORGANIZATION OF THE COLLEGE, FOUNDED IN 2011 TO PROMOTE EDUCATIONAL AND CIVIC ENGAGEMENT BY PROVIDING A FORUM FOR PUBLIC DISCOURSE ON CIVIC MATTERS. IN ADDITION THE FOUNDATION PROVIDED FINANCIAL SUPPORT FOR NUMEROUS COLLEGE DEPARTMENTS, SUCH AS NURSING, EDUCATION, ENGINEERING, BUSINESS AND TECHNOLOGY, ATHLETICS, COLLEGIATE HIGH SCHOOL AND FINE ARTS.

4c (Code:) (Expenses \$ 509,510. including grants of \$) (Revenue \$)

PROVIDE MANAGEMENT OF INVESTMENT ASSETS OF THE FOUNDATION.

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 4,022,098.

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	39
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c 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 16 regarding employee reporting, 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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 13; 1b Enter the number of voting members included on line 1a... 13; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O... X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13... X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done... X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official... X; b Other officers or key employees of the organization... X; If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b 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 [X] Another's website [X] 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
EDEL QUINN - 727-341-3285
PO BOX 13489, SAINT PETERSBURG, FL 33733

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TONJUA WILLIAMS COLLEGE PRESIDENT	1.00 40.00	X		X				0.	359,854.	89,381.
(2) R. MICHAEL CARROLL BOARD CHAIR	1.00	X						0.	0.	0.
(3) BRIAN MILES TREASURER	1.00 40.00	X		X				0.	147,643.	52,126.
(4) WILLIAM H. MCCLOUD DIRECTOR	1.00	X						0.	0.	0.
(5) JOSEPH G. BLANTON DIRECTOR	1.00	X						0.	0.	0.
(6) RICHARD B. WINNING DIRECTOR	1.00	X						0.	0.	0.
(7) BETH A. HORNER DIRECTOR	1.00	X						0.	0.	0.
(8) SHAN SHIKARPURI DIRECTOR	1.00	X						0.	0.	0.
(9) STEPHEN O. COLE DIRECTOR	1.00	X						0.	0.	0.
(10) STEVEN SHEPARD DIRECTOR	1.00	X						0.	0.	0.
(11) ROBERT L. HILTON DIRECTOR	1.00	X						0.	0.	0.
(12) ROBERT J. FINE, JR. DIRECTOR	1.00	X						0.	0.	0.
(13) ANGELA MCCOURT DIRECTOR	1.00	X						0.	0.	0.
(14) NATHAN STONECIPHER DIRECTOR	1.00	X						0.	0.	0.
(15) RICHARD WARSHOF DIRECTOR	1.00	X						0.	0.	0.
(16) JESSE TURTLE EXECUTIVE DIRECTOR OF FOUNDATION	40.00	X		X				0.	103,102.	40,855.
(17) THERESA MCFARLAND EXECUTIVE DIRECTOR OF ADVANCEMENT SE	40.00			X				0.	82,968.	15,475.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) EDEL QUINN BUSINESS MANAGER/ACCOUNTANT	40.00			X				0.	63,409.	12,948.
1b Subtotal								0.	756,976.	210,785.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	756,976.	210,785.

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 **0**

	Yes	No
3 Did the organization list any former 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
NONE		

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 **0**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	43,291.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,265,775.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 55,188.				
	h Total. Add lines 1a-1f			3,309,066.			
Program Service Revenue	2 a ADMINISTRATIVE FEE REVENUE	Business Code	611710	509,510.	509,510.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			509,510.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,899,403.		1,899,403.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,604,018.	9,101.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	2,613,750.	9,101.			
c Gain or (loss)	7c	-1,009,732.	0.				
d Net gain or (loss)			-1,009,732.		-1,009,732.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS REVENUE	Business Code	900099	13,869.	13,869.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			13,869.			
12 Total revenue. See instructions			4,722,116.	523,379.	0.	889,671.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	1,337,996.	1,337,996.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	2,174,592.	2,174,592.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	30,823.		30,823.	
d Lobbying	12,180.		12,180.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	608,537.		608,537.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,000.		3,000.	
12 Advertising and promotion				
13 Office expenses	45,381.		17,344.	28,037.
14 Information technology	5,225.		2,805.	2,420.
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	20,632.		20,632.	
24 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.)				
a ADMIN FEE	509,510.	509,510.		
b DEVELOPMENT	38,434.			38,434.
c PRESIDENT'S INITIATIVE	7,350.			7,350.
d DUES AND MEMBERSHIPS	3,870.		675.	3,195.
e All other expenses	2,320.			2,320.
25 Total functional expenses. Add lines 1 through 24e	4,799,850.	4,022,098.	695,996.	81,756.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	150,826.	1	428,849.
	2 Savings and temporary cash investments	687,826.	2	1,341,932.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 27,649.		
	b Less: accumulated depreciation	10b	36,750.	10c 27,649.
	11 Investments - publicly traded securities	67,692,220.	11	59,826,599.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	7,468,009.	15	7,377,189.
16 Total assets. Add lines 1 through 15 (must equal line 33)	76,035,631.	16	69,002,218.	
Liabilities	17 Accounts payable and accrued expenses	14,749.	17	0.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	14,749.	26	0.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,619,412.	27	4,164,697.
	28 Net assets with donor restrictions	72,401,470.	28	64,837,521.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	76,020,882.	32	69,002,218.
	33 Total liabilities and net assets/fund balances	76,035,631.	33	69,002,218.

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	4,722,116.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,799,850.
3	Revenue less expenses. Subtract line 2 from line 1	3	-77,734.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	76,020,882.
5	Net unrealized gains (losses) on investments	5	-6,886,290.
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	-54,640.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	69,002,218.

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 in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 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		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization **ST PETERSBURG COLLEGE FOUNDATION INC** Employer identification number **59-1954362**

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1784108.	1481945.	2040670.	3905507.	3309066.	12521296.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	673,229.	779,258.	629,238.	488,630.	692,898.	3263253.
4 Total. Add lines 1 through 3	2457337.	2261203.	2669908.	4394137.	4001964.	15784549.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						944,828.
6 Public support. Subtract line 5 from line 4.						14839721.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	2457337.	2261203.	2669908.	4394137.	4001964.	15784549.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1515089.	1369093.	1494162.	1700433.	1899403.	7978180.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		619,096.			13,869.	632,965.
11 Total support. Add lines 7 through 10						24395694.
12 Gross receipts from related activities, etc. (see instructions)					12	2,382,686.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	60.83 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	58.39 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

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

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

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

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

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

OTHER INCOME

2016 AMOUNT: \$ 619,096.

2019 AMOUNT: \$ 13,869.

Public Inspection Copy

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

ST PETERSBURG COLLEGE FOUNDATION INC

Employer identification number

59-1954362

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		12,180.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			12,180.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE FOUNDATION'S LOBBYING ACTIVITIES ARE PROVIDED BY A THIRD PARTY WHO REPRESENTS THE FOUNDATION IN LEGISLATIVE MATTERS AND ASSISTS IN APPROPRIATION MATTERS FOR A SET FEE PER MONTH.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019 Open to Public Inspection

Name of the organization: ST PETERSBURG COLLEGE FOUNDATION INC
Employer identification number: 59-1954362

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure). 2. Conservation contribution details (2a-2d table). 3. Modified, transferred, released, extinguished, or terminated easements. 4. Number of states where property is located. 5. Written policy regarding monitoring. 6. Staff and volunteer hours. 7. Expenses incurred. 8. Section 170(h)(4)(B)(i) and (ii) requirements. 9. Reporting requirements in financial statements.

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.

Form with sections 1a, 1b, and 2. 1a: Reporting requirements for public exhibition. 1b: Reporting requirements for public service. 2: Reporting requirements for financial gain. Includes revenue and asset reporting lines.

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	29,978,899.	27,475,901.	26,935,186.	26,660,356.	27,430,633.
b Contributions	1,716,346.	2,470,291.	653,117.	254,049.	245,089.
c Net investment earnings, gains, and losses	-41,306.	74,295.	19,598.	20,581.	-5,959.
d Grants or scholarships					
e Other expenditures for facilities and programs	-176,573.	-23,586.	-150,000.	200.	-1,009,408.
f Administrative expenses					
g End of year balance	31,830,512.	29,979,899.	27,457,901.	26,935,186.	26,660,355.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment 100.00 %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | <input type="checkbox"/> |
- 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	27,649.			27,649.
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				27,649.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) DUE FROM SPC	6,342,725.
(2) REMAINDER INTEREST IN TRUSTS AND EST	1,034,464.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	7,377,189.

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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.

1	Total revenue, gains, and other support per audited financial statements		1	-2,643,962.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-6,886,289.	
b	Donated services and use of facilities	2b	692,898.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-6,193,391.	
3	Subtract line 2e from line 1	3	3,549,429.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,118,047.	
b	Other (Describe in Part XIII.)	4b	54,640.	
c	Add lines 4a and 4b	4c	1,172,687.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,722,116.	

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

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

1	Total expenses and losses per audited financial statements		1	4,374,701.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	692,898.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	692,898.	
3	Subtract line 2e from line 1	3	3,681,803.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,118,047.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	1,118,047.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,799,850.	

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 III, LINE 1A:

THE FOUNDATION HAS RECEIVED VARIOUS GIFTS OF ART OBJECTS, MICROFILM, AND MICROFICHE. COLLECTIONS DONATED TO THE FOUNDATION ARE BEING HELD FOR EDUCATION PURPOSES AND NOT CAPITALIZED ON THE STATEMENT OF NET ASSETS.

PART III, LINE 4:

THE FOUNDATION HAS RECEIVED VARIOUS GIFTS OF DONATED ART OBJECTS, MICROFILM AND MICROFICHE, BEING HELD FOR EDUCATIONAL PURPOSES, WHICH ARE NOT REFLECTED ON THE FINANCIAL STATEMENTS. THEY INCLUDE:

1. WENDALL WARE MICROFILM COLLECTION - A COLLECTION OF 25,000,000 IMAGES. INDEPENDENTLY APPRAISED TO BE WORTH \$1,932,447.

Part XIII Supplemental Information (continued)

2. CANADIAN DONORS ART COLLECTIONS - A COLLECTION OF CONTEMPORARY PRINTS AND ARTISTS' PROOFS. INDEPENDENTLY APPRAISED TO BE WORTH \$988,653.

3. ANONYMOUS ORIENTAL ART OBJECTS COLLECTION - A COLLECTION OF CHINESE QING DYNASTY AND JAPANESE TAISNO, HEISEI, AND SHOWA PERIOD OBJECTS D'ART. INDEPENDENTLY APPRAISED TO BE WORTH \$44,275.

4. ABRAHAM RATTNER, ALLEN LEEPA, AND ESTHER GENTLE ART COLLECTION - OVER 5,000 ARTWORKS WITH AN ESTIMATED FAIR MARKET VALUE OF \$22 MILLION.

5. TWO ART QUILTS BY PAULINE SALZMAN. INDEPENDENTLY APPRAISED TO BE WORTH \$5,600 AND \$4,000.

6. CONTEMPORARY FLORIDA ART COLLECTION AND AMERICAN FINE CRAFTS FROM THE GULF COAST MUSEUM OF ART. INDEPENDENTLY APPRAISED TO BE WORTH \$544,210.

7. STELLA ANDERSON PHOTOGRAPHS - A COLLECTION OF 10 BLACK AND WHITE PHOTOGRAPHS OF DOWNTOWN ST. PETERSBURG DONATED BY STELLA ANDERSON WITH AN ESTIMATED FAIR MARKET VALUE OF \$2,500.

8. MARTHA CAMPBELL PAINTING WITH AN ESTIMATED FAIR MARKET VALUE OF \$800.

9. FLORENCE PUTTERMAN PAINTINGS - TWO PAINTINGS WITH AN ESTIMATED FAIR MARKET VALUE OF \$1,600.

10. VICTORIA BLOCK PIECES - A COLLECTION OF NINE WALL-MOUNTED OIL ON CERAMIC PIECES WITH AN ESTIMATED FAIR MARKET VALUE OF \$3,500.

Part XIII Supplemental Information (continued)

11. JACK KING PIECE - A MIXED-MEDIA WALL CONSTRUCTION ART PIECE WITH AN ESTIMATED FAIR MARKET VALUE OF \$1,100.

12. JACK BARRETT PAINTING - "KNIGHT OF THE BROWNSTONES" WITH AN ESTIMATED FAIR MARKET VALUE OF \$6,800.

13. WINSLOW HOMER - A COLLECTION OF PRINTS (370). ESTIMATED FAIR MARKET VALUE \$46,955.

14. ORIGINAL DRAWINGS AND WATERCOLORS BY JOSEPH WEINZETTE (14). DONATED BY JOSEPH WEINZETTE. ESTIMATED FAIR MARKET VALUE OF \$5,800.

15. DIGITAL PRINT BY ROBERT DERR DONATED BY THE ARTIST. ESTIMATED FAIR MARKET VALUE OF \$1,100.

16. PAINTINGS (26) BY VARIOUS ARTISTS AND ART BOOKS (11), DONATED BY JOHN AND BETTY MILSON. ESTIMATED FAIR MARKET VALUE OF \$14,500.

17. FOUR ETHNOGRAPHIC SCULPTURES AND ONE DECORATIVE LAMP, DONATED BY RITA SCOTT ESTATE. ESTIMATED FAIR MARKET VALUE OF \$21,700.

18. CARVED BASS WOOD - GOLDEN RETRIEVER "BUDDY" BY MARK NOLL. ESTIMATED FAIR MARKET VALUE OF \$750.

19. 12 WORKS BY DAVID P. ANDERSON. DONATED BY LAWRENCE KONRAD & ROBERT POPE. NOT VALUED.

Part XIII Supplemental Information (continued)

20. PAINTINGS (2) BY JOSEPH WEINZETTE; PORTRAIT OF AN AFRICAN GIRL AND URBAN LANDSCAPE. ESTIMATED FAIR MARKET VALUE OF \$1,200.

21. PAINTINGS BY D. ANDERSON - RUSSIAN PEASANT AND MY HEART GREATLY REJOICES. ESTIMATED FAIR MARKET VALUE OF \$5,000 AND \$9,000 RESPECTIVELY.

22. PAINTING BY W. NELSON - STAGE COACH. ESTIMATED FAIR MARKET VALUE OF \$4,500.

23. PAINTING BY LISA WILLIAMSON - KENTUCKY LANDSCAPE, PAINTING BY MARY BASSHAM - STILL LIFE WITH TEA POT AND UNTITLED PAINTING BY MARIA CALANDRA, DONATED BY KEN ROLLINS. ESTIMATED FAIR MARKET VALUE OF \$9,500.

24. COLLECTION OF CERAMIC PANAMANIAN/PRE-COLUMBIAN ARTIFACTS DONATED BY LOURDES OLIVEIRA. NOT VALUED.

25. DOG WITH DRAGON FLY SCULPTURE. ESTIMATED FAIR MARKET VALUE OF \$885.

26. MIXED MEDIA ARTWORK "LANDSCAPE" BY MORGAN. ESTIMATED FAIR MARKET VALUE OF \$2,800.

27. JAPANESE TATAMI MATS (2). ESTIMATED FAIR MARKET VALUE OF \$4,200.

28. 3D PAINTING/SCULPTURES. ESTIMATED FAIR MARKET VALUE OF \$1.

29. ROBERT WOOD LANDSCAPE WITH STREAM. ESTIMATED FAIR MARKET VALUE OF \$5,600

Part XIII Supplemental Information (continued)

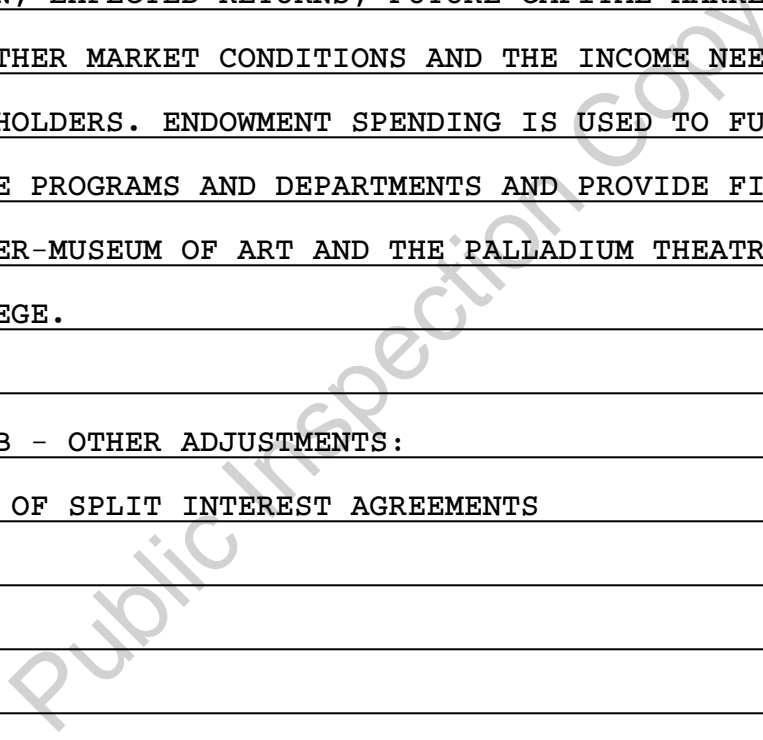
TOTAL FAIR MARKET VALUE: \$25,668,975.

PART V, LINE 4:

RESTRICTED - NONEXPENDABLE CONSIST OF DONOR-RESTRICTED ASSETS
 (ENDOWMENTS). THESE ASSETS ARE SUBJECT TO EXTERNALLY IMPOSED CONDITIONS
 THAT THE FOUNDATION WILL RETAIN IN PERPETUITY. THE FOUNDATION'S BOARD
 ESTABLISHES THE ENDOWMENT PAYOUT RATE, GIVING PRUDENT CONSIDERATION TO
 ASSET ALLOCATION, EXPECTED RETURNS, FUTURE CAPITAL MARKET ASSUMPTIONS,
 INFLATION AND OTHER MARKET CONDITIONS AND THE INCOME NEEDS OF THE
 ENDOWMENT FUND HOLDERS. ENDOWMENT SPENDING IS USED TO FUND SCHOLARSHIPS,
 NUMEROUS COLLEGE PROGRAMS AND DEPARTMENTS AND PROVIDE FINANCIAL SUPPORT TO
 THE LEEPA-RATTNER-MUSEUM OF ART AND THE PALLADIUM THEATRE AT ST.
 PETERSBURG COLLEGE.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	54,640.
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**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization **ST PETERSBURG COLLEGE FOUNDATION INC** Employer identification number **59-1954362**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ST. PETERSBURG COLLEGE P.O. BOX 13489 ST. PETERSBURG, FL 33733	59-1211489	501C3	584,254.	0.			PROGRAM SUPPORT
ST. PETERSBURG COLLEGE - PALLADIUM P.O. BOX 13489 ST. PETERSBURG, FL 33733	59-1211489	501C3	351,207.	0.			PROGRAM SUPPORT
LEEPA RATTNER MUSEUM OF ART, INC. P.O. BOX 13489 ST. PETERSBURG, FL 33733	59-3733512	501C3	82,535.	0.			PROGRAM SUPPORT
INSTITUTE FOR STRATEGIC POLICY SOLUTIONS - P.O. BOX 13489 - ST. PETERSBURG, FL 33733	45-3194848	501C3	320,000.	0.			PROGRAM SUPPORT

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

3 Enter total number of other organizations listed in the line 1 table **0.**

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

Schedule I (Form 990) (2019)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	3071	2,174,592.	0.		

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

PART I, LINE 2:

SCHOLARSHIP RECIPIENTS ARE SELECTED BY THE SCHOLARSHIP SELECTION COMMITTEE IN ASSOCIATION WITH THE VARIOUS COLLEGE DEPARTMENTS. THE FOUNDATION HAS AN ON-LINE SCHOLARSHIP APPLICATION PROCESS FOR STUDENTS TO COMPLETE EACH TERM. SCHOLARSHIPS ARE AWARDED TO STUDENTS WHO MEET THE PARTICULAR CRITERIA FOR EACH OF OUR SCHOLARSHIPS WHICH IS SET BY THE DONOR.

GRANTS TO THE COLLEGE FOR CONSTRUCTION ARE BASED ON THE TIMING OF CONSTRUCTION PROJECTS AND ARE PAID OUT AS PROJECTS ARE COMPLETED. THE

Part IV Supplemental Information

FOUNDATION ALSO PROVIDES FUNDING FOR THE LEEPA RATTNER MUSEUM OF ART AND
THE INSTITUTE FOR STRATEGIC POLICY SOLUTIONS AT ST. PETERSBURG COLLEGE AND
THE PALLADIUM THEATRE AT ST. PETERSBURG COLLEGE.

Public Inspection Copy

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: **ST PETERSBURG COLLEGE FOUNDATION INC**
 Employer identification number: **59-1954362**

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 checked="" 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 **1b** Yes No
- 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? **2** Yes No

- 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 type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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? **4a** Yes No
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** Yes No
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** Yes No
- 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? **5a** Yes No
- b** Any related organization? **5b** Yes No
- 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? **6a** Yes No
- b** Any related organization? **6b** Yes No
- 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 **7** Yes No

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 **8** Yes No

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9** Yes No

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

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

Schedule J (Form 990) 2019

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) TONJUA WILLIAMS COLLEGE PRESIDENT	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	302,759.	0.	57,095.	74,205.	15,176.	449,235.	0.
(2) BRIAN MILES TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	145,132.	711.	1,800.	36,327.	15,799.	199,769.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART III - OTHER INFORMATION

COMPENSATION FOR THE OFFICERS OF THE ST. PETERSBURG COLLEGE FOUNDATION,
INC. ARE BASED ON THE ST. PETERSBURG COLLEGE CLASSIFICATION AND SALARY
SCHEDULE, WHICH INCLUDES RANGES FOR EACH GRADE.

Public Inspection Copy

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **ST PETERSBURG COLLEGE FOUNDATION INC** Employer identification number **59-1954362**

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	X	1	0.	FMV
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	X	7	44,416.	FMV
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 ▶ (SMART TV & SO)	X	1	5,750.	FMV
26 Other ▶ (SOLDERING EQU)	X	1	4,597.	FMV
27 Other ▶ (SOLDERING IRO)	X	1	425.	FMV
28 Other ▶ ()				

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

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **X**
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? **X**
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **X**
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

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

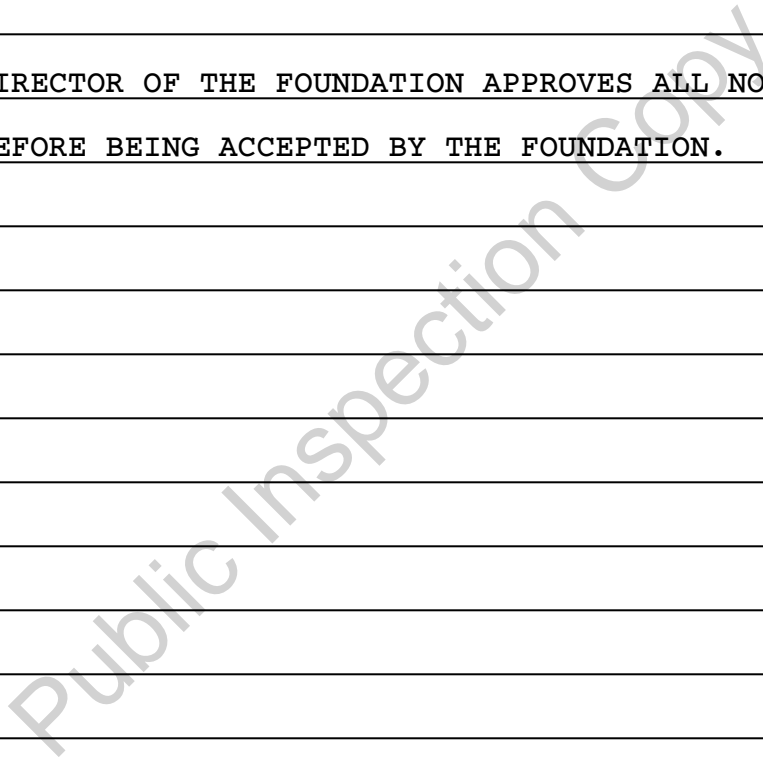
Schedule M (Form 990) 2019

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

SCHEDULE M, LINE 33:

COLLECTIONS DONATED TO THE FOUNDATION ARE NOT CAPITALIZED ON THE STATEMENT OF NET ASSETS. IT IS THE POLICY OF THE FOUNDATION NOT TO PURCHASE ANY COLLECTIONS. THE DONATED ARTWORK IS INCLUDED IN A SUPPLEMENTARY SCHEDULE TO THE FINANCIAL STATEMENTS; UNAUDITED SCHEDULE OF COLLECTIONS.

THE EXECUTIVE DIRECTOR OF THE FOUNDATION APPROVES ALL NON-CASH AND/OR IN-KIND GIFTS BEFORE BEING ACCEPTED BY THE FOUNDATION.



SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

ST PETERSBURG COLLEGE FOUNDATION INC

Employer identification number

59-1954362

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

THE FOUNDATION PROMOTES THE PRACTICE OF PHILANTHROPY THROUGH
PARTNERSHIPS WITH THE COMMUNITY FOR THE ADVOCACY OF HIGHER EDUCATION IN
GENERAL AND SPECIFICALLY AT ST. PETERSBURG COLLEGE (SPC).

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

THE FOUNDATION PROMOTES THE PRACTICE OF PHILANTHROPY THROUGH
PARTNERSHIPS WITH THE COMMUNITY FOR THE ADVOCACY OF HIGHER EDUCATION IN
GENERAL AND, SPECIFICALLY AT ST. PETERSBURG COLLEGE (SPC), FOR (1) THE
PROVISION OF STUDENT SCHOLARSHIPS, AWARDS AND GRANTS, (2) THE
ADVANCEMENT OF TEACHING AND INSTRUCTIONAL SERVICES, (3) NEW AND
IMPROVED FACILITIES AND (4) STATE-OF-THE-ART TECHNOLOGY.

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

(CONTINUED FROM PART III, LINE 4A) WITHOUT THE HELP OF FINANCIAL
ASSISTANCE MANY OF OUR STUDENTS WOULD NOT OTHERWISE HAVE THE
OPPORTUNITY TO ATTEND COLLEGE.

IN 2019-2020 THE FOUNDATION PROVIDED FINANCIAL ASSISTANCE TO MORE THAN
3,071 STUDENTS. THE AVERAGE SCHOLARSHIP AWARD WAS APPROXIMATELY \$700.
TOTAL AMOUNT OF SCHOLARSHIPS AWARDED WAS APPROXIMATELY \$2.2 MILLION.

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

ADDITIONALLY THE FOUNDATION PROVIDED GRANTS TO FACULTY AND STAFF TO
IMPLEMENT PROGRAMS THAT BROADEN THE SCOPE OF THE CURRICULUM AND IMPROVE
STUDENT SUCCESS. FOUNDATION FUNDING PROVIDED SUPPORT FOR PROGRAMS SUCH

Name of the organization

ST PETERSBURG COLLEGE FOUNDATION INC

Employer identification number

59-1954362

AS WOMEN ON THE WAY AND MALE INITIATIVES. AS THE COLLEGE IDENTIFIED A GAP IN ACHIEVEMENT FOR AFRICAN AMERICAN MALE STUDENTS, THE FOUNDATION PROVIDED SIGNIFICANT SUPPORT TO CLOSE THE GAP AND INCREASE THE GRADUATION SUCCESS RATE FOR AFRICAN AMERICAN MALES. ST. PETERSBURG COLLEGE IS EXPERIENCING DECLINES IN SUPPORT FROM THE STATE OF FLORIDA. ACCORDINGLY, PRIVATE SUPPORT IS AN INCREASINGLY IMPORTANT COMPONENT OF REVENUE TO THE VARIOUS CAMPUSES/DEPARTMENTS. THE FOUNDATION ANTICIPATES A HIGHER RATE OF USE OF FOUNDATION HELD FUNDS IN THE FUTURE AS A RESULT OF DECREASED RESOURCES PROVIDED BY THE STATE.

THE FOUNDATION SUPPORTED VARIOUS COLLEGE DEPARTMENTS AND PROGRAMS IN THE AMOUNT OF \$1.34 MILLION.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

TO PROVIDE GRANTS TO THE LEEPA-RATTNER MUSEUM OF ART FOR PROGRAM SUPPORT.

FORM 990, PART V, LINES 2A AND 2B:

THE ORGANIZATION'S PAYROLL IS REPORTED UNDER A RELATED ORGANIZATION; THE ST. PETERSBURG COLLEGE. THE NUMBER OF EMPLOYEES REPORTED REPRESENTS ALL THE ORGANIZATION'S EMPLOYEES. ST. PETERSBURG COLLEGE HAS FILED ALL REQUIRED FEDERAL EMPLOYMENT TAX RETURNS.

FORM 990, PART VI, SECTION A, LINE 1:

THERE ARE THREE NON-VOTING BOARD MEMBERS. THE NON-VOTING STATUS IS PER THE BYLAWS OF THE FOUNDATION WHICH IS BASED ON THEIR POSITION IN THE COLLEGE.

Name of the organization

ST PETERSBURG COLLEGE FOUNDATION INC

Employer identification number

59-1954362

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

ORGANIZATION'S PROCESS TO REVIEW FORM 990

PRIOR TO FILING, A DRAFT OF THE 990 TAX FORM IS SENT TO EACH MEMBER OF THE BOARD OF DIRECTORS FOR THEIR REVIEW AND INPUT. AT A REGULARLY SCHEDULED MEETING OF THE BOARD IN AUGUST, THE TAX FORM WILL BE PRESENTED BY THE FOUNDATION'S AUDIT FIRM, AND IS REVIEWED AND DISCUSSED.

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

THE FOUNDATION REQUIRES A CONFLICT OF INTEREST CERTIFICATION FROM EACH BOARD OF DIRECTOR ANNUALLY WHICH DISCLOSES POTENTIAL CONFLICTS OF INTEREST. THE REPLIES ARE REVIEWED BY THE BOARD SECRETARY AND BUSINESS MANAGER. A DISCLOSED CONFLICT WOULD BE REPORTED TO THE BOARD AND HANDLED ACCORDINGLY.

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

COMPENSATION PROCESS FOR TOP OFFICIAL

COMPENSATION FOR THE EXECUTIVE DIRECTOR OF THE ST. PETERSBURG COLLEGE FOUNDATION, INC. IS BASED ON THE ST. PETERSBURG COLLEGE CLASSIFICATION AND SALARY SCHEDULE, WHICH INCLUDES RANGES FOR EACH GRADE, INCLUDING THIS POSITION.

COMPENSATION PROCESS FOR OFFICERS

COMPENSATION FOR KEY EMPLOYEES OF ST. PETERSBURG COLLEGE FOUNDATION, INC. IS BASED ON THE ST. PETERSBURG COLLEGE CLASSIFICATION AND SALARY SCHEDULE, WHICH INCLUDES RANGES FOR EACH GRADE, INCLUDING THESE POSITIONS.

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

ALL OF THE ST. PETERSBURG COLLEGE FOUNDATION, INC. DOCUMENTS (INCLUDING GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND CONFLICT OF INTEREST POLICY)

Name of the organization ST PETERSBURG COLLEGE FOUNDATION INC	Employer identification number 59-1954362
--	--

ARE AVAILABLE UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH UNDER IRC SECTION 6104(D). WE POST OUR FINANCIAL STATEMENTS ON OUR WEBSITE AND ON GUIDESTAR.COM.

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

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	-54,640.
--	----------

Public Inspection Copy

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization **ST PETERSBURG COLLEGE FOUNDATION INC** Employer identification number **59-1954362**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ST. PETERSBURG COLLEGE - 59-1211489 PO BOX 13489 ST. PETERSBURG, FL 33733	HIGHER EDUCATION	FLORIDA	501(C)(3)	LINE 5	N/A		X
LEEPA-RATTNER MUSEUM OF ART, INC. - 59-3733512, PO BOX 13489, ST. PETERSBURG, FL 33733	ART MUSEUM	FLORIDA	501(C)(3)	LINE 7	N/A		X
INSTITUTE FOR STRATEGIC - 45-3194848 PO BOX 13489 ST. PETERSBURG, FL 33733	PUBLIC POLICY	FLORIDA	501(C)(3)	LINE 7	N/A		X

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ST. PETERSBURG COLLEGE	B	2,174,592.	CASH - SCHOLARSHIPS
(2) ST. PETERSBURG COLLEGE	B	935,461.	CASH
(3) LEEPA-RATTNER MUSEUM OF ART, INC. (4) INSTITUTE FOR STRATEGIC POLICY SOLUTIONS, INC.	B	82,535.	CASH - ENDOWMENT SUPPORT
(4) INC.	B	320,000.	CASH - ENDOWMENT SUPPORT
(5) ST. PETERSBURG COLLEGE	D	6,342,725.	RECEIVABLE
(6) ST. PETERSBURG COLLEGE	O	668,571.	SHARED PERSONNEL

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

SCHEDULE R, PART V, ITEM B

THE ST. PETERSBURG COLLEGE FOUNDATION, INC. IS RELATED TO THE LEEPA RATTNER MUSEUM OF ART ("MUSEUM"), AS IT IS A DIRECT SUPPORT ORGANIZATION OF THE COLLEGE. THE ST. PETERSBURG COLLEGE FOUNDATION HAS PERMANENTLY LOANED THE LEEPA-RATTNER-GENTLE ART COLLECTION TO ST. PETERSBURG COLLEGE FOR \$1. THE COLLEGE HAS LOANED THE COLLECTION TO THE MUSEUM.

SCHEDULE R, PART V, ITEM L

THE ORGANIZATION CHARGED A FEE OF .75% OF THE MUSEUM AND INSTITUTE FOR STRATEGIC POLICY SOLUTION'S (ISPS) POOLED INVESTMENT FUNDS OVERSEEN BY THE ORGANIZATION. NO DIRECT CASH PAYMENTS WERE MADE BUT RATHER A FEE WAS TAKEN DIRECTLY FROM THE POOLED FUND.

SCHEDULE R, PART V, ITEM N

THE ORGANIZATION SHARES FACILITIES AND MATERIALS WITH ST. PETERSBURG COLLEGE. ALTHOUGH A VALUE HAS BEEN ASSIGNED, NO CASH REIMBURSEMENTS OCCURRED.

SCHEDULE R, PART V, ITEM O

THE ORGANIZATION SHARES PAID EMPLOYEES WITH ST. PETERSBURG COLLEGE. ALTHOUGH A VALUE HAS BEEN ASSIGNED, NO CASH REIMBURSEMENTS OCCURRED.

Leepa-Rattner Museum of Art (LRMA)

October 2020 Report for SPC BOT

LRMA Programming:

- Museum educational courses enrollment has doubled over September.
- The Museum hosted a collaborative interdisciplinary performance of Elizabeth Indianos' new play "No Know Nothing", marking a great step forward in community, college, and museum programming collaboration.

LRMA Fundraising:

- We invite you to join us for our first online fundraiser through an auction and donation campaign, as we raise critical funds to ensure that the Museum can continue to thrive as a primary resource of Tarpon Springs, Pinellas County, and as a world-class art museum. This year, LRMA celebrates with the theme "The Art of Community", highlighting the stories, people, and partners that contribute to our continued growth and make it possible for the Museum to build a solid foundation as we continue to pursue our mission and serve our community. The auction goes live online at www.leeparattner.org/auction on November 1st. Throughout the week, the Museum will host interactive virtual programs such as its Virtual Happy Hour, Educational Courses, and a live radio broadcast on WMNF 88.5 as part of the fundraiser. Auction ends November 7th.

LRMA Exhibitions:

- *Abraham Rattner: French Watercolors*, a new exhibition in our collections galleries, opens to the public on October 13th.

LRMA Marketing:

- The Museum launched a newly redesigned website full of new interactive features. LRMA also worked with SPC marketing to design a new quarterly newsletter and a "Ways to Give" fundraising collateral piece.

October 2020

Programs

ISPS partners with Social Behavioral Sciences Week to present the Pinellas County Commissioners Candidate Forum

On *October 6, 2020*, ISPS hosted a virtual Board of County Commissioner Forum with our SPC Social and Behavioral Sciences Department. This was an opportunity to learn more about where the candidates stand on a variety of important issues in our community. Our SPC community and students may submit questions in advance.

The forum revolved around three commissioner races in Pinellas County. These races are:
Commissioner District 3: Charlie Justice vs Tammy Vazquez
Commissioner District 1: Larry Ahern vs Janet Long
Commissioner Dist. 7: Rene Flowers vs Maria Scruggs

Partnership with Workforce and SLR Collaborative-Series III

On *October 15, 2020*, we will have our third program series of our Sea Level Rise Collaborative, Dr. John Bishop, the Coastal Management Coordinator of Pinellas County Environment Management will discuss the history/legacy of Pinellas County's beach erosion and their ongoing efforts to mitigate the effects.

100th Anniversary of the 19th Amendment

On *October 22, 2020*, in recognition of the passage of the 19th Amendment, ISPS will continue its series on the 100th Anniversary of the 19th Amendment. University of Florida scholar, Dr. Ashley Robertson Preston will focus on Florida efforts pre-1920 and examine Activist Bethune Cookman's achievements. The last series with professor, Dr. Kimberly Brown of Florida A&M will take place on November 12, 2020.

Speaking Engagements

On September 16, 2020, ISPS Executive Director moderated a school board debate for the Carter G. Woodson Museum Voting is our Voice initiative. She led a discussion with the Seminole Chamber of Commerce on September 24, 2020. Ms. Jackson moderated a discussion with the National Forum for Black Public Administrators on September 26, 2020. She also was a panelist with Cal Jackson of Tech Data at the SPC College Student Career Services, Diversity & Inclusion Matters in the Workplace webinar on September 30, 2020.

**ST. PETERSBURG COLLEGE FOUNDATION
BOARD REPORT 10/20/2020**

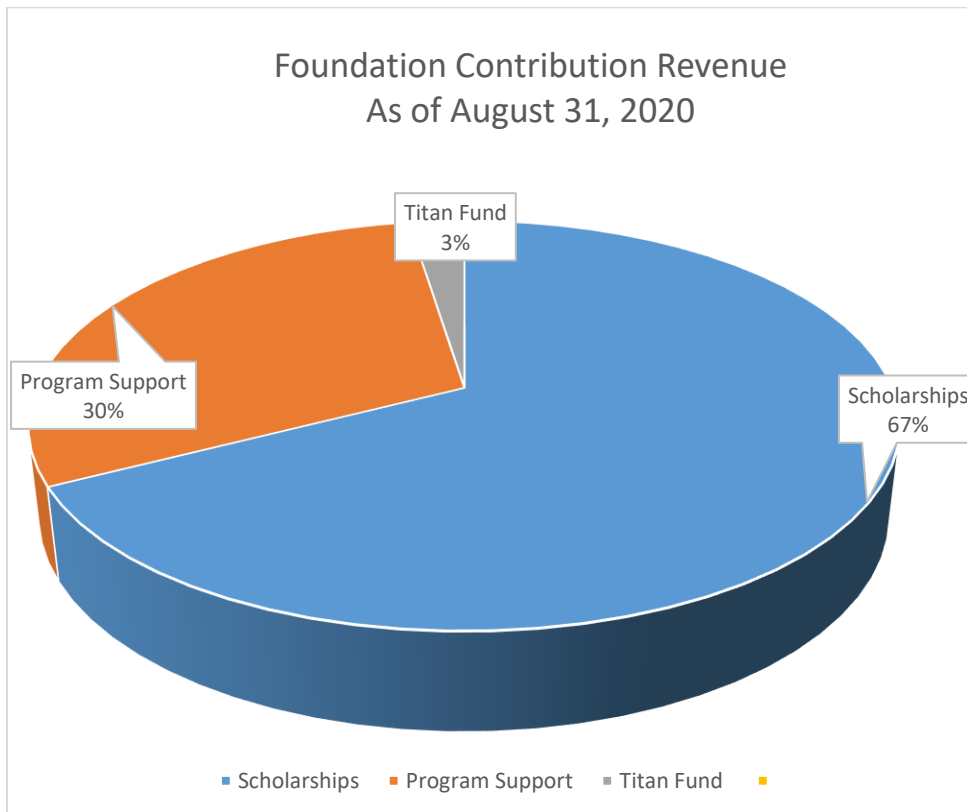
Board Members: Joseph G. Blanton, Josh Bomstein, Johnny V. Boykins, R. Michael Carroll, Beth Horner, Bill McCloud, Mike Meigs (Treasurer), Steven R. Shepard (Chair), Shan Shikarpuri, Nathan Stonecipher (SPCF/BOT), Jesse Turtle (Secretary), Rich Warshof, Richard Winning (Vice Chair) and Tonjua Williams

Financial Report:

Contribution Revenue; As of August 31, 2020, the Foundation has raised over \$1,041,003 in donor contributions. Of this amount:

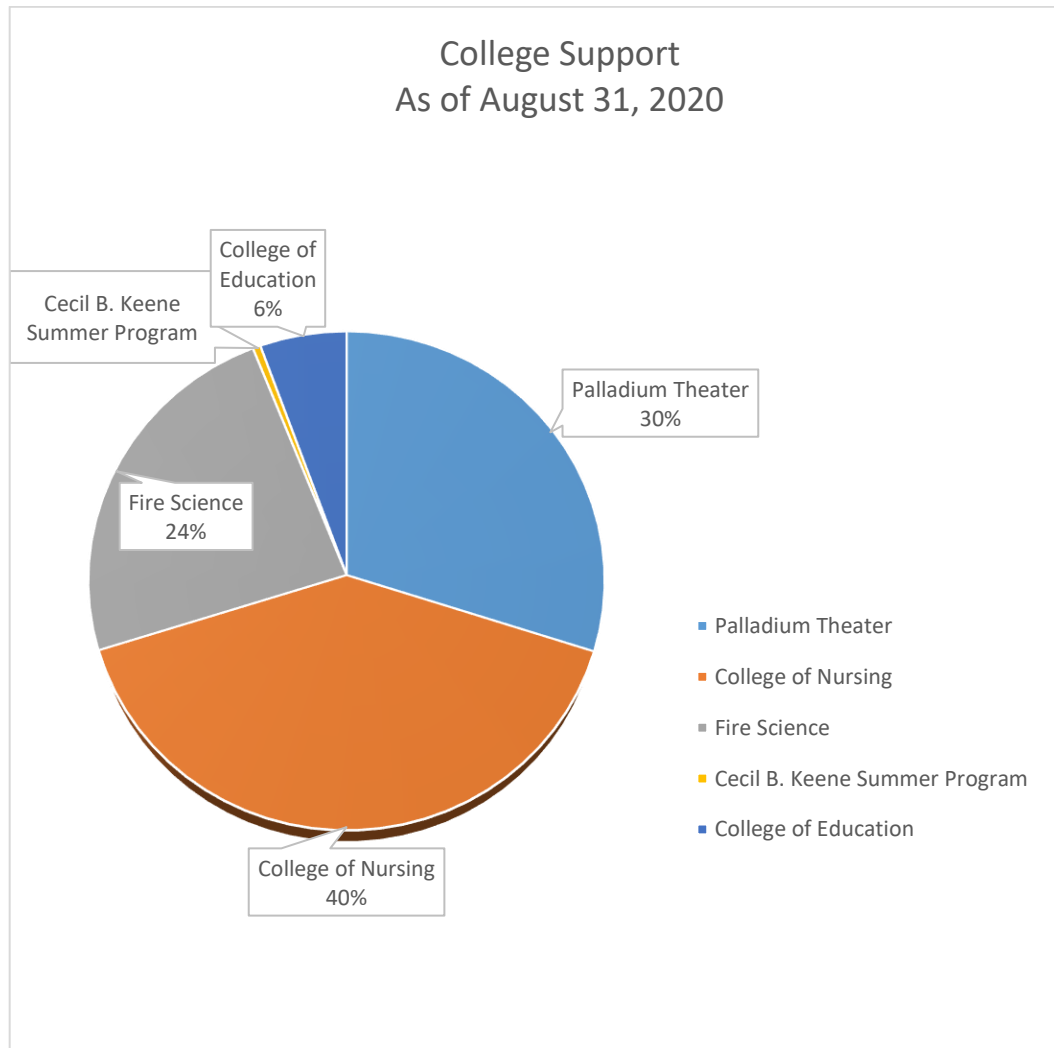
- \$701,991 was raised for SPC student scholarships
- \$313,399 for College program support.
- \$25,613 for the SPC Titan Fund

The donations received through August 31, 2020 met 34% of the Foundation’s goal for the fiscal year ending March 31, 2021.



As of August 31, 2020, the Foundation provided the following support to SPC:

- \$467,402 in scholarships to SPC students.
- \$423,896 in program support, providing support to such programs as
 - Palladium Theater
 - College of Nursing
 - College of Education
 - Fire Science Department
 - Alumni Association Awards
 - Cecil B. Keene Summer Program
 - Students Trip to Tallahassee



Current Highlights:

- Mr. Allen C. Nydegger - \$18,180 to support the John Carleton Nydegger Memorial
- Charles A. and Ruth E. Lauffer Trust - \$5,965 to support the Blue Cross Blue Shield Scholarship Fund
- Nielsen Foundation - \$5,000 in support of the Nielsen Foundation Scholarship Fund
- Community Foundation of Tampa Bay - \$2,750 to support the SPC Mental Awareness Program Fund
- Father Mike O'Brien (1973 Alum) - \$26,000 to establish the new Sister Mary McNally, OSF, Endowed Scholarship Fund
- Palm Harbor Special Fire Control Rescue District - \$11,000 for Fire Rescue Training
- Anonymous Donor - \$5,000 to support the Millie "B" Scholarship Fund
- September 16 – the Foundation hosted the Systematic Inequalities and Arts Institutions Zoom Discussion Panel Event
- September 16 – the Foundation hosted a Meet & Greet with Coach Beckman to bring awareness to the Baseball Program
- The Foundation is finalizing a strategic plan to boost Alumni Giving and Engagement
- The Foundation is planning an info-session hosted by Raymond James for recent alumni with a focus on financial planning in your new career for October



October 2020 Board Report

1. The Palladium is reopening with three concerts on successive Saturday's in October. Ticket response has been very positive. We are limited to less than 150 tickets per show in order to provide proper distance between patrons. Our Oct. 3 concert with local/national bluesman Jose Ramirez sold 150 tickets and the show went well. We expect similar sales for the remaining October shows:
 - *Ward Smith & Friends Standup Comedy Show* on Saturday, October 10th at 8:00pm.
 - *Nate Najjar's Bossa Nova Guitars with Phill Fest Jazz Show* on Saturday, October 17th at 8:00pm.


These shows will all be profitable, but more importantly, they will get patrons back in the door and let them know they can attend a Palladium show safely.

2. *The Palladium Presents* video concert project, Palladium Live, will debut in late October. Patrons will pay \$25 per show that they stream at home. The shows include jazz, blues, chamber music and dance all by popular local artists. The first streaming concert debuts Oct. 29 and features local trumpeter James Suggs.
3. Our partnership with WUSF Radio continues with another Side Door Live concert on Friday, October 4th at 10:00p.m. These are one-hour radio shows of concerts we recorded with local musicians in our Side Door cabaret before the shutdown. They play the first Friday of each month.
4. We've launched our architectural review of Hough Hall thanks to a grant from the Hough Family Foundation. The college has hired Rowe Architects for the project.
5. Executive Director, Paul Wilborn, will be a featured guest of Creative Loafing to discuss the Palladium's Live Streaming project. In addition, Paul will be a guest of the Ybor City Rotary Club and will share information about the Palladium's reopening on Wednesday, October 7th.

October 20, 2020

MEMORANDUM

TO: Board of Trustees, St. Petersburg College

FROM: Dr. Tonjua Williams, President 

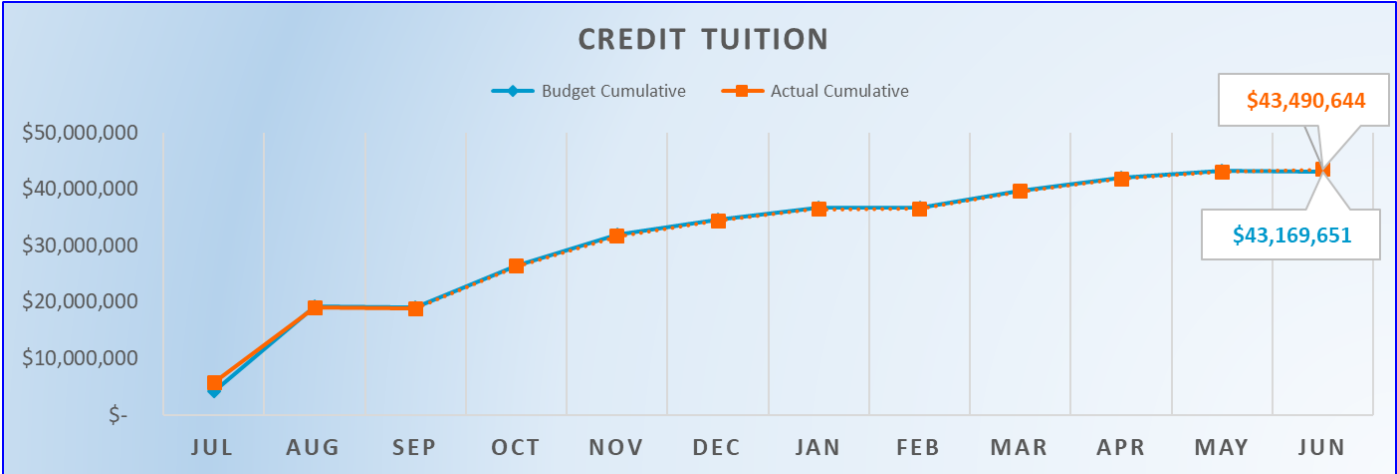
SUBJECT: Fiscal Year 2020-2021 College General Operating Budget Report with Tuition Revenue Projections

The FY20-21 fund 1 operating budget report through September 30, 2020 is attached.

As of September 30, 2020, the overall revenue is \$40.1M, which represents 28.6% of the operating budget. Personnel expense represents 76.5% of the annual operating budget. As of this report date, personnel expense totals \$25.2M or 23.5% of the total budget. Current and capital expense totals \$6.8M (21.9%) and \$55K (2.7%), respectively. Net balance of revenue less expense is \$8.1M.

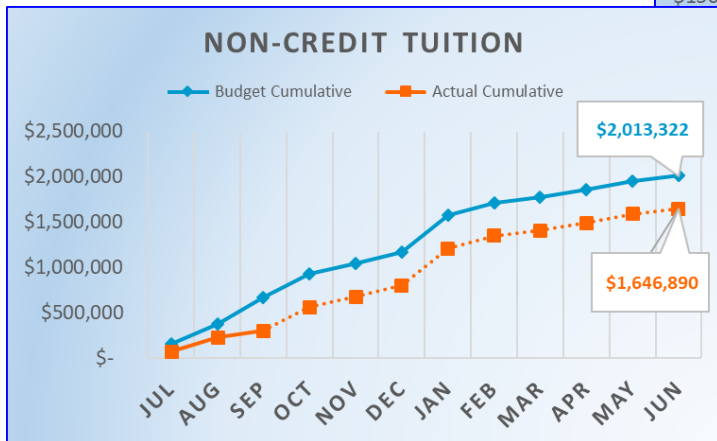
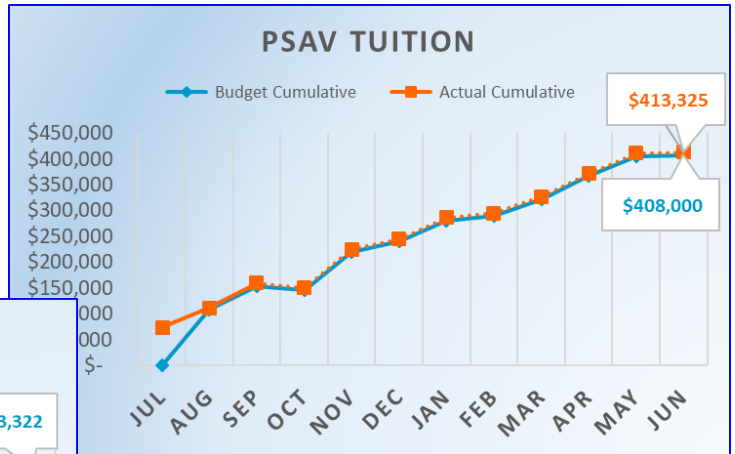
Displayed below are charts for projected tuition revenue. There are three types of tuition revenue; credit tuition, non-credit tuition, and postsecondary adult vocational tuition.

Credit Tuition Revenue – The chart below displays the credit tuition portion of the budget to the trending projected amount. As of September 30, 2020, the tuition projection is \$321K above the budgeted amount.

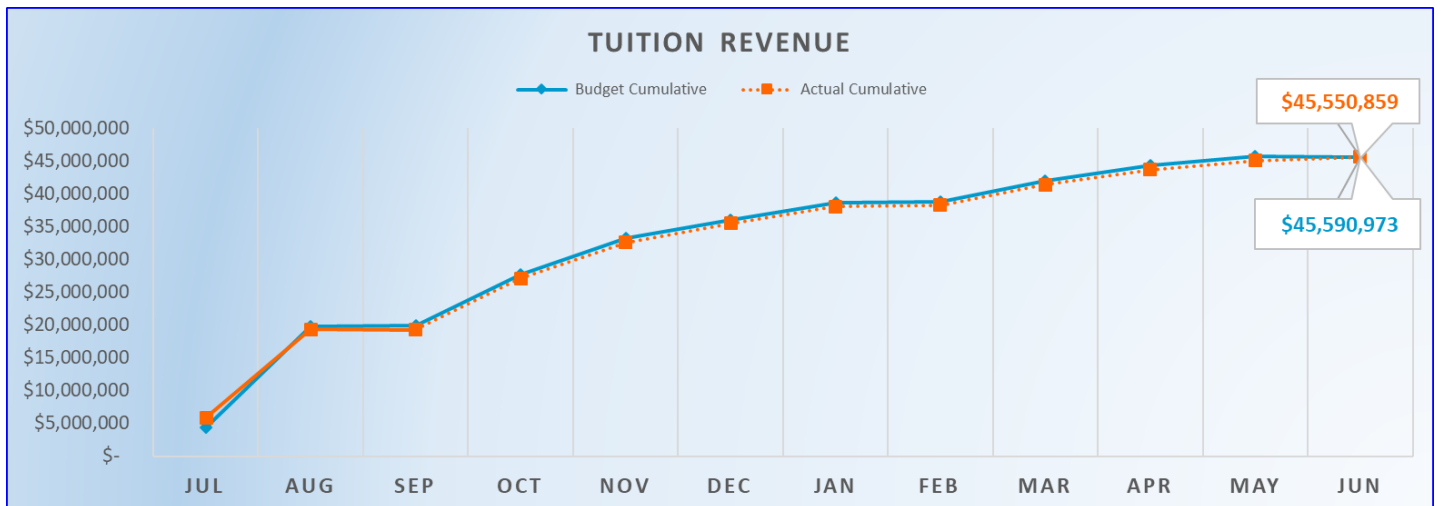


the right displays the non-credit portion of the budget to the trending projected amount. As of September 30, 2020, the tuition projection is \$366K below the budgeted amount.

Postsecondary Adult Vocational Tuition Revenue – The chart to the right displays the Postsecondary Adult Vocational (PSAV) portion of the budget to the trending projected amount. As of September 30, 2020, the tuition projection is \$5K above the budgeted amount.



Total Tuition Revenue - The chart below displays the total operating tuition budget to the trending projected amount. As of September 30, 2020, the overall tuition projection is \$40K below the budgeted amount.




St. Petersburg College
Operating Budget Report
September 30, 2020

	Budget	Actual	% of YTD
Revenue			
Student Tuition	\$ 45,590,973	\$ 20,068,158	44.0%
State Appropriation - FCS	\$ 62,444,891	\$ 14,193,603	22.7%
State Appropriation - Lottery	\$ 10,481,424	\$ -	0.0%
State Appropriation - Performance Funding	\$ 2,490,328	\$ 397,742	16.0%
Learning Support Access Fee	\$ 1,448,167	\$ 586,893	40.5%
Distance Learning Fee	\$ 3,596,130	\$ 2,599,557	72.3%
Technology Fee	\$ 2,230,419	\$ 952,391	42.7%
Lab Revenue Fees	\$ 1,902,742	\$ 626,813	32.9%
Industry Certifications	\$ 700,000	\$ -	0.0%
Other Revenues	\$ 4,964,169	\$ 545,715	11.0%
Other Student Fees	\$ 732,800	\$ 128,442	17.5%
Fund Transfers In	\$ 2,000,000	\$ -	0.0%
Reserve	\$ 1,424,212	\$ -	0.0%
Total Revenue	<u>\$ 140,006,255</u>	<u>\$ 40,099,313</u>	28.6%
	Budget	Actual	% of YTD
Personnel & Benefits			
Instructional/Faculty-Full time	\$ 23,746,044	\$ 6,544,917	27.6%
Administrative & Professional	\$ 24,429,658	\$ 5,895,328	24.1%
Career Service (includes OT)	\$ 17,667,689	\$ 3,886,587	22.0%
Adjunct	\$ 7,931,912	\$ 1,316,966	16.6%
Supplemental	\$ 4,258,982	\$ 942,385	22.1%
Other Personal Services (OPS)	\$ 1,686,557	\$ 272,032	16.1%
Student Assistants	\$ 422,851	\$ 45,840	10.8%
Health Insurance	\$ 14,228,379	\$ 3,084,191	21.7%
Other Benefits	\$ 12,372,915	\$ 3,218,574	26.0%
Other Personnel Expenses	\$ 304,955	\$ -	0.0%
Total Personnel & Benefits	<u>\$ 107,049,942</u>	<u>\$ 25,206,821</u>	23.5%
Current Expense			
Bad Debt/Unemployment	\$ 945,600	\$ (63,745)	-6.7%
Insurance (Non Health)	\$ 2,688,420	\$ 1,853,842	69.0%
Repairs & Maint	\$ 979,626	\$ 194,738	19.9%
Scholarships/Fee Waivers	\$ 2,639,842	\$ 1,077,837	40.8%
Services and Fees	\$ 4,434,188	\$ 705,908	15.9%
Materials and Supplies	\$ 3,889,122	\$ 753,204	19.4%
Travel	\$ 394,947	\$ 3,898	1.0%
Utilities	\$ 5,195,058	\$ 1,253,175	24.1%
Other Current Expense	\$ 6,118,037	\$ 139,010	2.3%
Tech Expense/Licensing	\$ 3,627,486	\$ 841,167	23.2%
Total Current Expense	<u>\$ 30,912,326</u>	<u>\$ 6,759,035</u>	21.9%
Capital			
Computer Refresh Leases	\$ 1,753,697	\$ 33,360	1.9%
Capital Purchases	\$ 290,290	\$ 21,566	7.4%
Total Capital	<u>\$ 2,043,987</u>	<u>\$ 54,925</u>	2.7%
Total Operating	<u>\$ 140,006,255</u>	<u>\$ 32,020,781</u>	22.9%
Balance	<u>\$ -</u>	<u>\$ 8,078,532</u>	

October 20, 2020

MEMORANDUM

TO: Board of Trustees, St. Petersburg College
FROM: Tonjua Williams, Ph.D., President 
SUBJECT: Quarterly Informational Report of Contract Items

This informational report includes executed contracts and/or items that have been approved by either the President or designee during the preceding Quarter and are being reported to the Board pursuant to Board of Trustees' Rule 6Hx23-5.903.

Section A: Program Related Contracts

1. Affiliation Agreement with **Baptist Health Care Corporation** to provide clinical experience to students enrolled in the Health Services Administration baccalaureate program. The Agreement will commence as soon as possible and continue for the period of one year. Thereafter, the Agreement will auto renew on an annual basis unless terminated by either party. There is no cost to the College. This item was approved by Matthew Liao-Troth on August 31, 2020. Department—College of Health Sciences
2. Amendment to the Affiliation Agreement with **Community Health Centers of Pinellas, Inc.** to add the Human Services Program to the Agreement to obtain cooperative education/internship experience at the agency. The Agreement will commence as soon as possible and be coterminous with the existing contract for other programs. There is no cost to the College. This item was approved by Matthew Liao-Troth on September 28, 2020. Department—Human Services
3. Affiliation Agreement with **Galencare, Inc. dba Northside Hospital** to provide clinical experience to students enrolled in the Health Services Administration BAS Program. The Agreement will commence as soon as possible and continue for the period of one year. There is no cost to the College. This item was approved by Matthew Liao-Troth on July 28, 2020. Departments—Health Services Administration
4. Agreement with **Gulfcoast North Area Health Education Center, Inc.** whereby the College agrees to incorporate tobacco prevention and cessation content throughout the Dental Hygiene, Nursing, and Respiratory Therapy curriculums and require students to participate in the AHEC Tobacco Training and Cessation program. Under this agreement, SPC Dental Hygiene, Nursing and Respiratory Therapy students will learn about tobacco

and develop professional skills necessary to address its use with their patients. Students will also be prepared to serve as role models and educate youth about the dangers of tobacco. The Agreement will commence upon execution and will continue for one year. The College will receive \$25 per student. This item was approved by the Matthew Liao-Troth on August 31, 2020. Department—Dental Hygiene, Nursing, Respiratory Therapy

5. Agreement with **HCA Health Services of Florida, Inc. dba Blake Medical Center** to provide clinical experience to students enrolled in the Physical Therapist Assistant, Respiratory Therapy and Radiography Programs. The Agreement will commence as soon as possible and continue for the period of two years. There is no cost to the College. This item was approved by Matthew Liao-Troth on September 22, 2020. Departments—Physical Therapist Assistant, Respiratory Therapy & Radiography
6. Amendment to the Affiliation Agreement with **Health First, Inc.** to provide clinical experience to students enrolled in the Health Services Administration Program at no cost to the College. The Agreement is ongoing and continues from year to year unless terminated by either party. The Amendment is to update the Agreement with additional provisions being requested by the agency. This item was approved by Matthew Liao-Troth on August 31, 2020. Department—College of Health Sciences
7. Affiliation Agreement with **Hernando HMA, LLC (FL) dba Bayfront Health Spring Hill** to provide clinical experience to students enrolled in the Health Information Technology Program. The Agreement will commence as soon as possible and will continue for the period of three years. There is no cost to the College. This item was approved by Matthew Liao-Troth on September 9, 2020. Department—College of Health Sciences
8. Agreement with **Indiana University Purdue University Indianapolis (IUPUI)** Purdue School of Engineering and Technology to provide a framework for the transfer of credits earned in SPC's A.S. (BMET) in Biomedical Engineering Technology degree program to the B.S. in Healthcare Engineering Technology Management (HETM) degree program. There is no cost to the College. The Agreement will commence upon full execution and continue for the period of two years. This item was approved by Matthew Liao-Troth on September 1, 2020. Department—Engineering
9. Affiliation Agreement with **Largo Medical Center, Inc. dba Largo Medical Center** to provide clinical experience to students enrolled in Physical Therapist Assistant, Respiratory Care, Emergency Medical Services, Radiography and Health Information Technology Programs. The Agreement will commence as soon as possible and continue for the period of two years. There is no cost to the College. This item was approved by Susan Demers on July 2, 2020. Departments—Physical Therapist Assistant, Respiratory Care, Emergency Medical Services, Radiography and Health Information Technology
10. Affiliation Agreement with **Paramedics Logistics – Florida, LLC** to provide Field Internship experience for students enrolled in the Emergency Medical Services Program. The Agreement will commence as soon as possible and continue unless terminated by either

party. There is no cost to the College. This item was approved by Matthew Liao-Troth on August 27, 2020. Department—Emergency Medical Services

11. Renewal Agreement with **The School District of Pasco County Florida** to continue to provide for student internship, practicum, and observation experience for College of Education students. The Agreement will commence as soon as possible and continue for the period of five years. There is no cost to the College. This item was approved by Matthew Liao-Troth on July 8, 2020. Department—College of Education
12. Articulation Agreement with **Pasco-Hernando State College** whereby SPC will allow PHSC students to participate in SPC organized programs, specifically SPC Study Abroad Programs, for direct SPC credit for all courses offered on the Program. The Agreement will commence as soon as possible and continue for the period of three years. There is no cost to the College. This item was approved by Matthew Liao-Troth on September 10, 2020. Department—Center for International Programs
13. Renewal Agreement with **The School District of Pinellas County Florida** to continue to provide for student internship, practicum, and observation experience for College of Education students. The Agreement will commence as soon as possible and continue for the period of five years. There is no cost to the College. This item was approved by Matthew Liao-Troth on July 8, 2020. Department—College of Education
14. Agreement with **St. Anthony’s Hospital, Inc.** for the College to loan two of its ventilators and associated medical equipment to the hospital in response to the Covid 19 pandemic. The Agreement will commence as soon as possible and continue for one year or until such time the equipment is no longer needed by the hospital and as agreed to by the parties. There is no cost to the College. This item was approved by the President on April 6, 2020. Department—Respiratory Therapy
15. Agreement with the **St. Petersburg Arts Alliance** to offer The Arts Business Academy at the St. Petersburg College Downtown Center. This program will help emerging and professional artists that want to develop their skills to become art entrepreneurs. The cost of the course will be \$199 with a 50/50 revenue share. Based on an estimate of six students during the one-year Agreement, the net revenue to the College would be \$597. The Agreement will commence as soon as possible and continue for the period of one year. This item was approved by the President on September 17, 2020. Department—Workforce – Business & Finance
16. Affiliation Agreement with **West Florida MHT, LLC dba Memorial Hospital of Tampa and dba Tampa Community Hospital** to provide clinical experience to students enrolled in the Health Services Administration BAS Program. The Agreement will commence as soon as possible and continue for the period of one year. There is no cost to the College. This item was approved by Matthew Liao-Troth on July 28, 2020. Department—Health Services Administration

Section B: Contracts above \$100,000 (\$100,001-\$325,000)

17. Agreement with **Blackboard, Inc.** whereby Blackboard will provide access to its Ally platform including implementation and training services. The Ally platform will be integrated with MyCourses (D2L) to provide accessible alternative file formats for users, institution-wide reporting on accessibility of course content, and detailed information for instructors on improving accessibility. The Agreement will commence as soon as possible and will continue for the period of three years. Thereafter, should the Agreement be continued, additional approval will be sought at that time. The cost to the College for the three-year period will be \$270,000. This item was approved by Jamelle Conner on behalf of the President on July 14, 2020. Department—Online Learning Services
18. Agreement with **i3 Group, LLC** to continue to provide the College with student loan management services to student borrowers. The i3 Group will use its best efforts to keep student borrowers in a current repayment status and remove delinquency to help student borrowers repay loans and deliver the lowest possible cohort default rate. More specifically, i3 Group will provide services such as student loan assistance; telephone, email and direct mail student borrower communications; reporting package information regarding repayment status; student borrower access to IonTuition and Webchat through the College’s intranet portal; and loan record detail report analysis. The cost to the College for services under this Agreement is anticipated to be \$14,853 per month over a period of one year for a total anticipated cost to the College of \$178,236. This item was approved by Jamelle Conner on behalf of the President on July 13, 2020. Department—Financial Assistance Services
19. Agreement with **VirTra** for the purchase of the VirTra Systems 300 LE-1 simulator and the VirTra-Virtual Interactive Coursework and Training Academy certified simulator training curriculum. The VirTra fire arms simulation training system will be used at the College’s Southeastern Public Safety Institute firing range. The Agreement includes items such as installation, training on the system, other associated equipment, a one-year warranty from the date of installation, and a one-year service plan. The cost to the College for this Agreement is \$177,765.81. This item was approved by the President on September 17, 2020. Department—Public Safety Academies

Section C: Contracts above \$50,000 (\$50,001-\$100,000)

20. Agreement with **curriQunet** to continue to use the curriQunet system for automated curriculum development and approval tracking. The renewal Agreement will commence October 1, 2020 and continue for the period of three years. The renewal Agreement includes an upgrade to the curriQunetMETA software, implementation, hosting and maintenance, and Academic Pathways update for a cost of \$2,526.50 per month. The cost to the College for the three-year period will be \$90,954. This item was approved by Matthew Liao-Troth on September 8, 2020. Department—Academic Affairs
21. Agreement with **Environmental Science Associates** to restore the property at the STEM Center to a functional living shoreline. The project includes the removal of invasive vegetation and marine debris, the installation of oysters and native estuarine plants, and the

installation of a boardwalk/dock system to preserve habitat and increase opportunity for student and community research and education. It is anticipated that the project will be conducted in two phases with Phase 1 and this Agreement to include: grant support services; site reconnaissance/field visit and data analysis; design plans; permitting; and construction coordination and implementation. The cost for Phase 1 is anticipated to be \$91,410. The Agreement will commence upon execution and continue for the period of performance only, unless extended in writing. This item was approved by Matthew Liao-Troth on August 14, 2020. Department—Stem Center

22. Agreement with **Pinellas Suncoast Transit Authority (PSTA)** to continue the Unlimited Transit Access Partnership Program C-PASS/U-PASS that will allow SPC faculty, staff, students, and volunteers to use all PSTA local route bus services, express routes, shuttle routes and trolley services at no cost to participants. The Agreement will commence August 18, 2020 and continue through August 17, 2021. The cost to the College for this period will be \$61,913.31. Thereafter, the Agreement may be renewed; however, additional approval will be sought at that time. This item was approved by Jamelle Conner on July 30, 2020. Department—Student Affairs
23. Agreement with **Sierra-Cedar, Inc.** to provide PeopleSoft (PS) Administrative Support consulting services on a time and expense basis. Services will be performed on a remote basis as requested and may relate to PeopleTools for PS HCM, PS Finance, Campus Solutions, and iHub; PS Cloud Manager configuration; PUM application; and assisting with data base clean up using Sierra Cedar's database split utilities. The Agreement will commence as soon as possible and continue through December 31, 2020 at a cost not to exceed \$73,980. This item was approved by Janette Hunt on August 11, 2020. Department—Information Technology
24. Agreement with **Thyssenkrupp Elevator Corporation** to continue to provide service and maintenance for 37 elevators collegewide. The renewal Agreement will commence as soon as possible and continue for a period of one year. Thereafter, the Agreement will automatically continue for one-year periods unless terminated by either party with 90 days' written notice. Costs to the College for the one-year renewal will be \$53,797.44 plus any added costs that may become necessary for emergency repairs. Should the Agreement be continued beyond the one-year period, additional approval will be sought at that time. This item was approved by Janette Hunt on July 13, 2020. Department—Facilities Services

Section D: Contracts above \$10,000 (\$10,001-\$50,000)

25. Agreement with **Blackbaud, Inc.** for the annual subscription to Award Management Community College Connect/eLibrary that is used for scholarship management in the College's Foundation. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this Agreement will be \$13,296.43. This item was approved by Janette Hunt on July 9, 2020. Department—Foundation Office
26. Agreement with **Calltower, Inc.** to move 75 staff to cloud phone users and move technical support desk to a cloud based call center system. This will support remote workers for COVID and hurricane preparedness. The Agreement will commence as soon as possible and

continue for the period of one year. The cost to the College for this period will be \$18,113.31. Thereafter, should the Agreement be continued, additional approval will be sought at that time. This item was approved by Janette Hunt on July 13, 2020. Department-Information Technology

27. Agreement with **Diversified Business Machines, Inc.** to continue to provide maintenance on the College's photo ID printers used collegewide. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this period will be \$12,150. This item was approved by Jamelle Conner on August 18, 2020. Department—Enrollment Services
28. Agreement with **Dynamic Security, Inc.** to provide Security Officer services college-wide when needed for the period of one year. The cost to the College for the one-year period is estimated to be \$38,000. The Agreement will commence July 1, 2020 and will continue through June 30, 2021. This item was approved by Janette Hunt on July 23, 2020. Department--Security
29. Agreement with **Esker, Inc.** to provide a cloud-hosted version of the Esker Fax server used by the College. This is a usage based product. The Agreement will commence as soon as possible and continue for the period of three years. The estimated cost over the three-year period is \$31,375. This item was approved by Janette Hunt on July 13, 2020. Department—Information Technology
30. Agreement with **Laurie Hill** to provide professional consulting services including marketing, sales, and business development for the College's Collaborative Labs. The Agreement will commence as soon as possible and continue through December 14, 2020. The College will pay the consultant \$23,500, inclusive of expenses incurred, over the period of the Agreement. In addition, the consultant will be paid a commission of 10% base on the gross contract price for any business for which the engagement occurs pursuant to the terms of the Agreement. The commission amount is anticipated to be \$15,600. Based on the foregoing, the total anticipated costs for this Agreement are \$39,100. This item was approved by the President on July 4, 2020. Department—Collaborative Labs
31. Agreement with **Johnson Controls Fire Protection, LP f/k/a SimplexGrinnell** to provide fire alarm monitoring service at various locations collegewide. The Agreement will commence July 1, 2020 and continue through June 30, 2021. The cost to the College for this Agreement will be \$10,474.65. This item was approved by Janette Hunt on July 13, 2020. Department—Facilities/In-house Construction
32. Agreement with **LexisNexis, a division of RELX, Inc.** for a subscription to *Lexis Advance Florida Content* legal research service to support the Paralegal and Business Programs. The Agreement will commence as soon as possible and continue for a period of three years. The cost to the College over this three-year period will be \$31,527.18. This item was approved by Matthew Liao-Troth on August 24, 2020. Department—District Library
33. Agreement with **LexisNexis, a division of RELX, Inc.** for a subscription to *Lexis Advance* legal research service to support the Paralegal and Business Programs. The Agreement will

commence as soon as possible and continue for a period of three years. The cost to the College over this three-year period will be \$37,090.80. This item was approved by Matthew Liao-Troth on August 24, 2020. Department—District Library

34. Agreement with **Malwarebytes, Inc.** for a Malwarebytes Education Site License, Malwarebytes Premium (one year), and Malwarebytes Premium Support Standard. The Agreement will commence as soon as possible and continue for a period of three years. The cost to the College for this Agreement will be \$44,750. This item was approved by Janette Hunt on July 13, 2020. Department—Information Technology
35. Agreement with **Joe A. Nelson dba Medical Direction Consultants, Inc.** to continue to provide medical direction for the College's Emergency Medical Services credit and non-credit programs. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this Agreement will be \$20,000. This item was approved by Matthew Liao-Troth on August 10, 2020. Department—Emergency Medical Services
36. Agreement with **Ovid Technologies, Inc.** to continue the subscription to the LWW Nursing and Health Professions Premier Collection used to support the College's Nursing and other Allied Health programs. The Agreement will commence on December 31, 2020 and continue through December 31, 2021. The cost to the College for this Agreement will be \$22,366. This item was approved by Matthew Liao-Troth on August 27, 2020. Department—District Library
37. Agreement with **Ovid Technologies, Inc.** to continue the subscription to Lippincott Advisor use to support the College's Nursing Program. The Agreement will commence on December 31, 2020 and continue through December 31, 2021. The cost to the College for this period will be \$11,500. This item was approved by Matthew Liao-Troth on August 27, 2020. Department—District Library
38. Agreement with **Ovid Technologies, Inc.** to continue the subscription to various electronic journals used to support the College's Nursing and Dental Hygiene Programs. The Agreement will commence December 31, 2020 and continue through December 31, 2021. The cost to the College for this period will be \$10,817. This item was approved by Matthew Liao-Troth on August 27, 2020. Department—District Library
39. Agreement with **Ovid Technologies, Inc.** to continue the subscription to the Veterinary Science database use to support the College's Veterinary Technology Program. The Agreement will commence on January 31, 2020 and continue through January 31, 2022. The cost to the College for this period will be \$16,057. This item was approved by Matthew Liao-Troth on August 27, 2020. Department—District Library
40. Agreement with **ProEducation Solutions, LLC** to provide access to its ProDoc System that will allow students and parents to complete and e-sign school documents on any computer or smart device. This service will be available to the Financial Aid Office and SPC at large. ProEd will assist the College in developing electronic forms and procedures and protocols for information collected and stored. The College will provide VPN access to its network to

integrate the electronic documents into the recipient document imaging and student information systems. The Agreement will commence July 1, 2020 and continue for the period of one year. The cost to the College for the Agreement will be \$20,000. This item was approved by Jamelle Conner on July 13, 2020. Department—Financial Assistance Services

41. Agreement with **Qualys, Inc.** to provide external vulnerability scanning services to meet Board of Trustees' policy requirements regarding auditing and assessment of critical SPC systems. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College will be \$13,917. This item was approved by Janette Hunt on August 25, 2020. Department—Information Technology
42. Agreement with **Quorum Services** to provide a Building Official to oversee and enforce the provisions of Florida Statute Chapter 468 Part XII, the Florida Building Code, and the State of Florida State Requirements for Educational Facilities (SREF). Quorum shall administrate, supervise, direct, enforce, or perform the permitting and inspection of construction, alteration, repair, remodeling, or demolition of structures and the installation of building systems. Quorum will provide these building code services at the rate of \$100 per hour. The Agreement will commence as soon as possible and continue for the period of one year. The anticipated cost to the College for this Agreement is \$26,000. This item was approved by Janette Hunt on July 13, 2020. Department—Facilities Planning and Institutional Services
43. Agreement with **RPI Consultants, LLC** whereby RPI will develop a Document Transfer solution to extract documents from the College's ApplicationXtender solution for import into the College's Perceptive Content (ImageNow) solution. This will bring all the student and HR data from the old imaging system into the new imaging system so that it can be accessed from one place. The Agreement will commence as soon as possible and continue through June 30, 2021. The cost to the College for this Agreement will be \$17,550. This item was approved by Janette Hunt on July 9, 2020. Department—Information Technology
44. Agreement with **Security Scorecard** to continue the subscription for the Security Scorecard security rating tool used by IT Security in evaluating the technical security posture of SPC and associated entities. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this period will be \$13,041. This item was approved by Janette Hunt on September 25, 2020. Department—Information Technology – Security
45. Agreement with **Talx Corporation** to use its employment verification services. The Agreement allows the College to pay on a per-transaction basis as each verification is needed and requested by the College. Although the Agreement is ongoing in nature, this item is to estimate the cost to the College for the next fiscal period. The anticipated cost to the College for this Agreement from July 1, 2020 through June 30, 2021 will be \$11,250. This item was approved by the President on July 7, 2020. Department—Human Resources

Section E: Contracts below \$10,000

46. Agreement with **American Society of Composers, Authors and Publishers (ASCAP)** to continue the Music Licensing Performance Agreement for an additional year through June 30, 2021. The cost to the College to continue this Agreement for this period is estimated to be approximately \$7,100. This item was approved by Janette Hunt on July 7, 2020. Department—Business Services, Accounting
47. Agreement with **Shawne Angelle** to provide professional facilitation services for Collaborative Lab Engagements including, but not limited to, facilitating Collaborative Engagements including preparation for such Engagements; supervising and ensuring the completion of the Real Time Record to client’s satisfaction; and conducting post-Engagement meeting with client. The Agreement will commence as soon as possible and continue through June 30, 2021. The consultant shall be paid a flat fee based on the length of the workshop/collaborative session. Total payments during the first quarter shall not exceed \$2,500 and thereafter be approved on a quarterly basis through the Purchasing Change Order process. This item was approved by the President on July 4, 2020. Department—Collaborative Labs
48. Agreement with **Apple Financial Services** to lease computer equipment for use by students in the MIRA Program. The lease is for the period of 48 months. The cost to the College for this lease is expected to be approximately \$6,517.96. Should the College opt to purchase the equipment, if applicable, at the end of the lease term, the purchase option price would be an additional \$1. Based on the foregoing, the total cost to the College for this lease agreement will not exceed \$6,518.96. Should funds not be appropriated to continue the lease for any subsequent fiscal period during the term of the Agreement, the Agreement may be terminated with 30 days’ notice prior to the end of the current fiscal period. This item was approved by Matthew Liao-Troth on September 3, 2020 and Janette Hunt on October 6, 2020. Department—Humanities and Fine Arts, SP/G
49. Amendment to the Agreement with **Ayacorp, LLC** whereby Ayacorp (Nature’s Table) provides food service at the Health Education Center. This modification is to extend the current Agreement under the same terms and conditions for an additional year through August 31, 2021. The anticipated revenue for the renewal period is approximately \$4,800. This renewal item was approved by Janette Hunt on April 24, 2020. This item is being included on this Report as it was not on the previous report. Department—Food Service
50. Agreement with **Biodex Medical Systems** for continued maintenance and service on the Biodex equipment used in the Physical Therapist Assistant Program. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College will be \$2,650. This item was approved by Matthew Liao-Troth on July 23, 2020. Department—Physical Therapist Assistant
51. Agreement with **BioDigital, Inc.** for a license to its BioDigital Human Platform with certain features enabled for College use in class lectures, D3L Learning Management System, and direct access by students and faculty based terms of the Agreement. The software will be used in Natural Science classes to depict models in a 3D space format for students enrolled

Anatomy and Physiology classes. The Agreement will commence as soon as possible and continue for the period of one year at a cost to the College of \$4,500. This item was approved by Matthew Liao-Troth on August 20, 2020. Department—Natural Science

52. Agreement with **Blackbaud, Inc.** to continue the annual subscription to the Financial Edge software used by the College's Foundation for financial accounting and reporting. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this period will be \$6,414.31. This item was approved by Janette Hunt on August 7, 2020. Department—Resource Development
53. Agreement with **Broadcast Music, Inc. (BMI)** to continue the Music Licensing Performance Agreement for an additional year through June 30, 2021. The cost to the College to continue this Agreement for this period is estimated to be approximately \$7,200. This item was approved by Janette Hunt on July 7, 2020. Department—Business Services, Accounting
54. Agreement with **CAE Healthcare, Inc.** to provide support and maintenance for the CAE Fidelis Lucina Simulator used in the College of Nursing. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this period will be \$6,458.40. This item was approved by Janette Hunt on July 23, 2020. Department—College of Nursing
55. Agreement with **CAE Healthcare, Inc.** to provide support and maintenance for the Apollo Pre-Hospital Simulator used in the Emergency Medical Services Program. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this period will be \$5,601. This item was approved by Matthew Liao-Troth on September 10, 2020. Department—Emergency Medical Services
56. Agreement with **CareerSource Tampa Bay** to serve as a training provider of certificate programs as part of the U.S. Department of Labor H-1B TechHire Partnership Grant received by CareerSource. The renewal Agreement will commence as soon as possible and will continue through March 31, 2021. The net revenue is yet to be determined. This item was approved by Jamelle Conner on behalf of the President on July 21, 2020. Department-Workforce and Professional Development
57. Agreement with **Karin Carlan** to provide professional documentation services for Collaborative Lab Engagements including documenting such Engagements; photographing teams, whiteboards, and artwork; and completing the Real Time Record following the Engagements. The Agreement will commence July 1, 2020 and continue through June 30, 2021. The consultant shall be paid a flat fee based on the length of the workshop/collaborative session. Total payments during the first quarter shall not exceed \$3,000 and thereafter be approved on a quarterly basis through the Purchasing Change Order process. This item was approved by the President on July 4, 2020. Department—Collaborative Labs
58. Agreement with **The Chronical of Higher Education** for a site license to access news, analysis and insight in higher education. The Agreement will commence September 1, 2020

and continue through August 31, 2020. The cost to the College will be \$4,463. This item was approved by Matthew Liao-Troth on August 20, 2020. Department—District Library

59. Agreement with **Competitive Edge Software, LLC dba Omnigo Software** to continue to provide a report writing database for use by College Security staff. The renewal Agreement will commence July 9, 2020 and continue for the period of one year; thereafter, the Agreement will continue for one-year periods unless terminated with 90 days' written notice. The cost to the College for the current period will be \$5,782.23. This item was approved by Janette Hunt on July 13, 2020. Department—Security Services
60. Agreement with **CustomGuide, Inc.** to provide a license to access the CustomGuide Enterprise Library for use by the Workforce Institute. The license for the Enterprise Library is for one year and includes SCORM files; interactive tutorials; skills assessments; customizable courseware; practice files and instructor guides; brandable quick references; and one year of new titles, updates and support. The Enterprise Library includes titles for Microsoft Office and Google. The cost to the College for the period commencing July 1, 2020 and continuing through June 30, 2021, will be \$7,490. This item was approved by Jamelle Conner on behalf of the President on July 13, 2020. Department—Workforce Institute
61. Agreement with **Decision Partners, Inc.** to continue to give students in the Student Support Services Program the opportunity to take a Financial Literacy 101 course to learn about budgeting management, credit card debt, personal finances, interest rates and financial aid. The renewal period will commence on September 1, 2020 and continue through August 31, 2021 at a cost to the College of \$500. This item was approved by Jamelle Conner on September 14, 2020. Department—Student Support Services Program
62. Agreement with **Ebsco Publishing, Inc.** to renew the license for Harvard Business Review for Course Work which allows faculty to download and print content for course and research use. The Agreement will commence as soon as possible and continue for the period of one year at a cost to the College of \$4,786. This item was approved by Matthew Liao-Troth on August 31, 2020. Department—District Library
63. Agreement with **Robert Entel, MD** to continue to provide services as the Medical Director for the Radiography Program that will help maintain and monitor standards of the Program. The cost to the College for this Agreement will be \$1,500. The Agreement period covers medical direction services for Session I, II & II 2020-21. This item was approved by Matthew Liao-Troth on July 23, 2020. Department—Radiography
64. Agreement with **Henry Geiter dba Nurse 411** to develop and deliver clinical instruction for RN Refresher/Remediation course(s) from July 1, 2021 through June 30, 2021. The cost to the College for this period is anticipated to be \$4,951.44. This item was approved by Jamelle Conner on July 21, 2020. Department—Workforce – Allied Health
65. Agreement with **Integrated Imaging, Inc.** to maintain the radiology equipment used in the Veterinary Technology Program at the College. The Agreement includes monthly processor maintenance, developer, fixer, developer system cleaner, supplies, labor for x-ray service,

and annual calibrations service with software upgrades. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College will be \$5,565. This item was approved by Janette Hunt on July 23, 2020. Department—Veterinary Technology

66. Agreement with **Johnson Controls Fire Protection, LP f/k/a SimplexGrinnell** to provide burglary alarm monitoring service for the Allstate Center Indoor Firing Range. The Agreement will commence July 1, 2020 and continue through June 30, 2021. The cost to the College for this Agreement will be \$340.80. This item was approved by Janette Hunt on July 13, 2020. Department—Facilities/In-house Construction
67. Agreement with **Labster, Inc.** to provide 16 student licenses for access to lab simulation software including customer support for use in the Natural Science Program. The Agreement will commence as soon as possible and continue through December 31, 2020. The cost for this period will be \$784. Thereafter, the Agreement will continue for annual periods unless terminated with 30 days' notice. This item was approved by Matthew Liao-Troth on September 22, 2020. Department—Biology
68. Agreement with **Emily Norton** to provide professional documentation services for Collaborative Lab Engagements including documenting such Engagements; photographing teams, whiteboards, and artwork; and completing the Real Time Record following the Engagements. The Agreement will commence July 1, 2020 and continue through June 30, 2021. The consultant shall be paid a flat fee based on the length of the workshop/collaborative session. Total payments during the first quarter shall not exceed \$1,700 and thereafter be approved on a quarterly basis through the Purchasing Change Order process. This item was approved by the President on July 4, 2020. Department—Collaborative Labs
69. Amendment to the Agreement with **Nourfack, LLC** whereby Nourfack (Nature's Table) provides food service at the Seminole Campus. This modification is to extend the current Agreement under the same terms and conditions for an additional year through August 31, 2021. The anticipated revenue for the renewal period is approximately \$6,000. This renewal item was approved by Janette Hunt on March 4, 2020. This item is being included on this Report as it was not on the previous report. Department—Food Service
70. Memorandum of Understanding with **On Track Life Solutions, Inc. (OTLS)** whereby OTLS and SPC will collaborate to develop a sustainable community-based change infrastructure that helps expand the reach and impact of SPC's mission and vision. The systemic infrastructure includes a SMART (*integrated technology for sustainable living and learning*) cloud-based technology platform and enterprise application, community-based capacity building system, community-based participatory research framework, community mobilization strategy, and local training support. The College will provide access to its community members to participate in the OTLS beta period (12 months) to provide input to OTLS business analysts. OTLS will develop a community based technology infrastructure/platform and support training model. OTLS will also provide the College with detailed quarterly reports. The Agreement will commence as soon as possible and continue for the period of three years. Details regarding any costs that may be associated with this Agreement will follow the requirements gathering phase

and no financial obligation is contemplated unless separate negotiations take place establishing such costs. Should the College decide that any costs associated with this project are not desirable, SPC may terminate the Agreement without incurring any costs or compensation to OTLS for any work performed unless a separate Agreement for such costs was previously established. This item was approved by Jamelle Conner on behalf of the President on July 24, 2020. Department—Workforce

71. Agreement with **Orkin Commercial Services** to provide pest and rodent control services for the Bilirakis Building at the Tarpon Springs Campus. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for the initial set-up and monthly service will be \$2,235. This item was approved by Janette Hunt on August 19, 2020. Department—Custodial Services
72. Agreement with **Anthony Ottaviani, MD** to continue to serve as Medical Director for the Respiratory Care Program. This is an accreditation requirement for the Respiratory Care Program. The cost to the College for this Agreement will be \$5,200. Dr. Ottaviani will be paid in equal amounts at the end of Sessions I & II 2020-21 for his services. The Agreement period is from July 1, 2020 through June 30, 2021. This item was approved by Matthew Liao-Troth on July 23, 2020. Department—Respiratory Care
73. Agreement with **Patterson Dental Supply, Inc.** to provide maintenance and support for the Eaglesoft health information system used in the Dental Hygiene Clinic for the period of six months. The Agreement will commence August 15, 2020 and continue through February 15, 2021. The cost to the College for this Agreement will be \$1,194. This item was approved by Matthew Liao-Troth on August 13, 2020. Department—Dental Hygiene
74. Memorandum of Understanding with the **Pinellas County Job Corps Center**, U.S. Department of Labor Service Contractor, to continue the cooperative service partnership. Through this partnership, Job Corps graduates meeting the College's admission requirements will enroll in appropriate higher education courses consistent with their Career Ladder and Career Pathways, subject to the fee structure at SPC. All Job Corps students will apply for financial aid through submission of the FAFSA and any costs above the financial aid awarded will be the responsibility of the student. The Agreement will commence as soon as possible and continue unless terminated by either party. This item was approved by Jamelle Conner on July 14, 2020. Department—Recruitment Services
75. Agreement with **Remind101, Inc.** to provide its text messaging system that will allow SPCHS-SP/G staff to communicate with students and parents who accept the terms of its software system. The Agreement will commence as soon as possible and continue for the period of two years. The cost to the College for this period will be \$1,584. This item was approved by Matthew Liao-Troth on July 26, 2020. Department—St. Petersburg Collegiate High School—SP/G
76. Agreement with **Remind101, Inc.** to provide its text messaging system that will allow SPCHS-TS staff to communicate with students and parents who accept the terms of its software system. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this period will be \$1,012. This item was

approved by Matthew Liao-Troth on July 26, 2020. Department—St. Petersburg Collegiate High School—TS

77. Agreement with **Al-Aakhir Rogers dba The Rogers Connection** to provide consulting services to design and/or facilitate Training and Consulting Services for the College's Workforce Institute clients and participants. The College will coordinate with consultant to design client-specific training, provide training rooms and audio-visual equipment, and assist with participant materials. The Agreement will commence as soon as possible and continue through June 30, 2021. The cost to the College for this Agreement will not exceed \$4,000. This item was approved by Jamelle Conner on behalf of the President on July 22, 2020. Department—Workforce CT Business Technologies
78. Agreement with **Schindler Elevator Corporation** to continue the operation and maintenance agreement for the Schindler elevator at the Clearwater Campus. The Agreement will commence as soon as possible and continue for the period of one year. The cost to the College for this Agreement will be \$7,582.92. This item was approved by Janette Hunt on August 7, 2020. Department—Facilities Services
79. Agreement with **Society of European Stage, Authors and Composers (SESAC)** to continue the Music Licensing Performance Agreement for an additional year through June 30, 2021. The cost to the College to continue this Agreement for this period is estimated to be approximately \$3,000. This item was approved by Janette Hunt on July 7, 2020. Department—Business Services, Accounting
80. Agreement with **Springshare, LLC** to provide an online appointment system for in-person and virtual appointments for students to meet with staff in libraries, learning centers and advising. The Agreement will commence as soon as possible and continue through October 1, 2021. The cost to the College will be \$2,450. This item was approved by Janette Hunt on August 19, 2020. Department—Learning Resources
81. Agreement with **Steris Corporation** to provide quarterly preventive maintenance of the Autoclave used in Natural Science at St. Petersburg/Gibbs. The Agreement is for the period of one year with an anticipated cost of \$3,000 which will include quarterly preventive maintenance and repairs and supplies. This item was approved by Matthew Liao-Troth on September 15, 2020. Department—Natural Science
82. Agreement with **Taylor Publishing Company dba Balfour** to provide for the publication of the 2020-21 Yearbook for the St. Petersburg Collegiate High School at SP/G. The cost to the College for the Agreement will be \$4,800. This item was approved by Matthew Liao-Troth on September 21, 2020. Department—St. Petersburg Collegiate High School SP/G
83. Agreement with **Taylor Publishing Company dba Balfour** to provide for the publication of the 2020-21 Yearbook for the St. Petersburg Collegiate High School at TS. The cost to the College for the Agreement will be \$2,000. This item was approved by Matthew Liao-Troth on September 16, 2020. Department—St. Petersburg Collegiate High School TS

84. Agreement with **Teco Partners, Inc.** to provide energy consulting and supply procurement services related to the College's purchase and transport of gas to College facilities. The Agreement will continue on a month-to-month basis; however, it is anticipated that services will be needed through at least the next 12 months as an estimated cost of \$4,512. This item was approved by Janette Hunt on August 7, 2020. Department—Facilities Services
85. Agreement with **Trend Magazines, Inc.** for a half-page advertisement in the September issue of Florida Trend's Next Magazine at a cost to the College of \$3,900. This item was approved by Jesse Turtle on July 15, 2020. Department—Marketing and Strategic Communications
86. Memorandum of Understanding with **University of Florida** whereby SPC will participate in the consortium for the statewide purchase of the *America's News* database. The fees will be paid through Florida Academic Library Services (FALSC). There are no direct costs associated with participation in this ad-hoc consortium. UF will act as the lead negotiator and contracting party for the content provider, NewsBank, Inc. and FALSC will continue to be responsible for payment for NewsBank's proprietary database *America's News* being licensed on behalf of participating institutions in the Florida College System. Each participating institution will be responsible for payment of any additional content that the institution chooses to license under the consortium NewsBank Subscription License. The MOU with University of Florida will commence as soon as possible and will be ongoing unless terminated by either party. This item was approved by Matthew Liao-Troth on September 21, 2020. Department—Learning Resources
87. Agreement with the **University of South Florida, Department of Internal Medicine** for the services of a doctor (to be determined) for the Respiratory Care Program to provide physician input and related clinical expertise regarding pulmonary medicine during Sessions I & II 2020-21 at a total cost to the College of \$2,000. This item was approved by Matthew Liao-Troth on July 23, 2020. Department—Respiratory Care
88. Agreement with **Unmanned Safety Institute (USI)** to provide a sUAS Safety Certification Curriculum License (includes certification for up to two instructors); the digital sUAS Safety Certification: L1 Workbook and Textbook for 25 students; and the sUAS Safety Certification Exam Fees for 25 students for the Workforce Unmanned Aircraft Systems (Drone) Program, to be offered as part of the Rapid Credentialing Grant. The Agreement will commence as soon as possible and continue for one year at a cost to the College of \$8,850. This item was approved by the President on September 16, 2020. Department—Workforce, Community, and Corporate Partnerships
89. Renewal of the Agreement with the **U.S. Geological Survey (USGS)** whereby USGS St. Petersburg Science Center agrees to continue to loan the College's Bay Pines STEM Center certain equipment for the period of one year at no cost. The Agreement can be extended annually upon the agreement of the parties. The period for this renewal is from November 13, 2020 through November 13, 2021. The College agrees to provide over-site of the equipment and general maintenance. If the College determines it no longer wants the equipment or an item becomes inoperable, the equipment will be returned to USGS. This

item was approved by Matthew Liao-Troth on September 9, 2020. Department—Natural Science

90. Agreement with **UStudy B.V.** to provide on-the-ground assistance to prospective students in The Netherlands regarding information and enrollment in SPC programs. UStudy B.V. will also provide assistance in international recruitment efforts. The College agrees to pay an amount of \$1,000 minus any required taxes, per enrolled student (20 days after the drop/add refund period). Such cost is offset by student fees for the program(s). The Agreement will commence as soon as possible and continue for the period of one year. This item was approved by Matthew Liao-Troth on August 25, 2020. Department—Center for International Programs
91. Agreement with **Wolters Kluwer Clinical Drug Information, Inc.** to renew the Subscription to the Dentistry e-Book collection to commence as soon as possible and continue through July 14, 2021 at a cost to the College of \$2,170. This item was approved by Matthew Liao-Troth on July 23, 2020. Department—Dental Hygiene

Pamela S. Smith, Legal Services Coordinator, prepared this Quarterly Informational Report on contract items not exceeding \$325,000.


Suzanne Gardner, General Counsel, recommends approval.

ps0930201

October 20, 2020

Agenda Item VIII-E

MEMORANDUM

TO: Board of Trustees, St. Petersburg College
FROM: Dr. Tonjua Williams, President 
SUBJECT: Quarterly Informational Report of Construction Contract Approvals Not Exceeding \$325,000

1. Approval was received for the Guaranteed Maximum Price (GMP) of \$163,658.32 and to issue all necessary purchase orders to Foresight Construction Group for Project Number 265-N-20-0, CW Parking, Paving & Sealing
2. Approval was received for the Guaranteed Maximum Price (GMP) of \$135,361.83 and to issue all necessary purchase orders to Foresight Construction Group for Project Number 265-B-19-16, Midtown Student Lounge, MT
3. Approval was received for the Guaranteed Maximum Price (GMP) of \$262,816.81 and to issue all necessary purchase orders to Foresight Construction Group for Project Number 265-Q-19-3, Replacement of Gym Roof, SPG.
4. Approval was received for the Guaranteed Maximum Price (GMP) of \$152,821.90 and to issue all necessary purchase orders to Kenyon & Partners, Inc for Project Number 265-F-19-18, Replacement of Kennel Floor, VT.

This information is provided by Janette Hunt, Vice President, Finance and Business Operations; Diana Wright, Associate Vice President, Facilities Planning and Institutional Services; Pursuant to Board of Trustees Rules 6Hx23-6.09 and 6Hx-6.10.



SPCHS Governing Board Meeting Agenda

- 2019-20 Audit Report for St. Petersburg Collegiate High School and St. Petersburg Collegiate High School North Pinellas (approval requested)
- HB 641 Teacher Salary Allocation Plan (approval requested)
- ESOL Out-of-Field Teacher Notification



QUESTIONS?





St. Petersburg Collegiate High School and St. Petersburg Collegiate High School North Pinellas Teacher Salary Allocation Plan

Intent

House Bill 641 creates and funds a new allocation within the K-12 Florida Education Finance Program (FEFP) focused on increasing compensation for full-time classroom teachers to assist in recruitment and retention.

As part of the General Appropriations Act adopted in the 2020 Legislative Session, \$500 million was provided as part of K-12 FEFP funding to increase teacher compensation. St. Petersburg Collegiate High Schools' proportionate share of this allocation is restricted and must be used to raise the minimum base salary for full-time classroom teachers, as defined in Section 1012.01(2)(a) F.S. to at least \$47,500, or to the maximum amount achievable with any residual amount used to increase the salaries of all instructional personnel as defined in Section 1012.01(2)(a)-(d) F.S.

Distribution Plan

Classroom teachers and guidance counselors at St. Petersburg Collegiate High School and St. Petersburg Collegiate High School North Pinellas earn more than the required minimum salary of \$47,500; therefore, the allocation for each school will be distributed equally among instructional personnel as defined in 1012.01(2)(a)-(d) F.S. (full-time classroom teachers and guidance counselors).



St. Petersburg Collegiate High Schools St. Petersburg and North Pinellas Governing Board Meeting Agenda

October 20, 2020
EpiCenter, Meeting Room 1-453
13850 58th Street N.
Clearwater, FL

1. 2019-20 Audit Report for St. Petersburg Collegiate High School and St. Petersburg Collegiate High School North Pinellas (approval requested)
2. HB 641 Teacher Salary Allocation Plan (approval requested)
3. ESOL Out-of-Field Teacher Notification

*St. Petersburg Collegiate High School
North Pinellas*

*Annual Audit Agenda
Presentation of Financial and
Compliance Audit Results
For the year ended June 30, 2020*



Presented By:

Dianne Kopczynski, CPA, CIA

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

PURPOSE OF ANNUAL AUDIT AGENDA

- ◆ Required Communications under *Government Auditing Standards*
- ◆ New Governmental Accounting Standards Board Pronouncements
- ◆ Closing

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

MAULDIN & JENKINS – GOVERNMENTAL PRACTICE

General Information:

- Founded in 1918. Approximately 320 personnel. Large regional southeastern firm.
- Offices located in Bradenton, FL; Macon, Atlanta, Albany, Savannah, GA; Birmingham, AL; Columbia, SC; and Chattanooga, TN.



Governmental Sector:

- We are one of the largest providers to governmental entities in the Southeast with over 100,000 hours served annually.
- Largest industry niche served by Firm (28% of Firm).
- Over 100 people with current government experience.
- In the past three years, have served approximately 450 governments in the Southeast, including:
 - ✓ 115 cities;
 - ✓ 55 counties;
 - ✓ 55 school systems and 30 charter schools;
 - ✓ 40 state entities;
 - ✓ 185 special purpose entities (stand-alone business type entities: water/sewer, transit, gas, electric, airports, housing development, retirement, libraries, etc);
 - ✓ Inclusive of the above, we serve 115 governments receiving the GFOA's Certificate of Achievement for Excellence in Financial Reporting.
- Experience performing forensic audit services and information technology consultations.
- Experience performing municipal bond debt issuance attestation services serving approximately 50 clients with over \$11 billion in aggregate publicly issued debt instruments.
- Considered to be in the top 20 total number of Single Audits conducted in the U.S.A.

Engagement Team Leaders for the Charter School Include:

- Dianne Kopczynski, Engagement Lead Partner: 30 years of experience
- Jennifer Ruffino-Cook, Engagement Senior Manager: 14 years of experience
- Wade Sansbury, Quality Assurance Partner: 24 years of experience, 100% governmental

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries and Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

COMMUNICATIONS REQUIRED BY GOVERNMENT AUDITING
STANDARDS

The Auditor’s Responsibility Under *Government Auditing Standards* and Auditing Standards Generally Accepted in the United States of America

Our audit of the financial statements of St. Petersburg Collegiate High School North Pinellas (the “Charter School”) for the year ended June 30, 2020, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also considered internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements and other matters that contribute to the evidence supporting our opinion on the financial statements. However, our testing will not provide a basis for opining on the Charter School’s internal control over financial reporting or on compliance.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Charter School. There are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the Charter School’s accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The Charter School’s policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations and Charter Schools reporting under the GASB model.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management’s calculations in evaluating the significant accounting policies. The most sensitive estimate affecting the Charter School’s basic financial statements was estimated allowance for uncollectible accounts.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency and clarity of the disclosures were considered as part our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Audit Adjustments

During our audit of the Charter School's basic financial statements as of and for the year ended June 30, 2020, there were no adjustments required.

Uncorrected Misstatements

We had no uncorrected adjustments.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Representations from Management

We requested and received written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us during the audit.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans or strategies that may have affected the risk of material misstatement of the financial statements. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Independence

We are independent of the Charter School and all related organizations in accordance with auditing standards promulgated by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Internal Control Findings

None.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

New Governmental Accounting Standards
Board (GASB) Pronouncements



As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a. **Statement No. 84, *Fiduciary Activities*** was issued in January 2017, and is effective for the first reporting period beginning after December 15, 2018. However, in light of the COVID-19 Pandemic, in May 2020, the GASB issued Statement No. 95 which postponed the effective date of this pronouncement for one additional year.

This statement establishes criteria for identifying fiduciary activities with a focus on: (1) whether a government is controlling the assets of the fiduciary activity; and (2) the beneficiaries with whom a fiduciary relationship exists.

Further, this statement describes four fiduciary funds that should be reported, if applicable: (1) pension and other employee benefit trust funds; (2) investment trust funds; (3) private-purpose trust funds; and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. We do not expect this new standard to have a significant effect on the Charter School.

- b. **Statement No. 87, *Leases*** was issued in June 2017, and is effective for the first reporting period beginning after December 15, 2019. However, in light of the COVID-19 Pandemic, in May 2020, the GASB issued Statement No. 95 which postponed the effective date of this pronouncement for 18 additional months.

This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the principle that a lease is the financing of the right to use an underlying asset.

Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Definition of a Lease: A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

Lease Term: The lease term is defined as the period during which a lessee has a non-cancelable right to use an underlying asset, plus the following periods, if applicable:

- Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option;
- Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option;
- Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option;
- Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

A fiscal funding or cancellation clause should affect the lease term only when it is reasonably certain that the clause will be exercised. Lessees and lessors should reassess the lease term only if one or more of the following occur:

- The lessee or lessor elects to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would not exercise that option;
- The lessee or lessor elects not to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would exercise that option;
- An event specified in the lease contract that requires an extension or termination of the lease takes place.

Short-Term Leases: A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

Lessee Accounting: A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

Lessor Accounting: A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

Contracts with Multiple Components and Contract Combinations: Generally, a government should account for the lease and non-lease components of a lease as separate contracts. If a lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to different components, lessees and lessors should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment, or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit. Contracts that are entered into at or near the same time with the same counterparty and that meet certain criteria should be considered part of the same lease contract and should be evaluated in accordance with the guidance for contracts with multiple components.

Lease Modifications and Terminations: An *amendment* to a lease contract should be considered a lease modification, unless the lessee's right to use the underlying asset decreases, in which case it would be a partial or full lease termination. A lease termination should be accounted for by reducing the carrying values of the lease liability and lease asset by a lessee, or the lease receivable and deferred inflows of resources by the lessor, with any difference being recognized as a gain or loss. A lease modification that does not qualify as a separate lease should be accounted for by re-measuring the lease liability and adjusting the related lease asset by a lessee and re-measuring the lease receivable and adjusting the related deferred inflows of resources by a lessor.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

Subleases and Leaseback Transactions: Subleases should be treated as transactions separate from the original lease. The original lessee that becomes the lessor in a sublease should account for the original lease and the sublease as separate transactions, as a lessee and lessor, respectively.

A transaction qualifies for sale-leaseback accounting only if it includes a sale. Otherwise, it is a borrowing. The sale and lease portions of a transaction should be accounted for as separate sale and lease transactions, except that any difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be reported as a deferred inflow of resources or a deferred outflow of resources and recognized over the term of the lease.

A lease-leaseback transaction should be accounted for as a net transaction. The gross amounts of each portion of the transaction should be disclosed.

- c. **Statement 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*** was issued in March 2018, and is effective for reporting periods beginning after June 15, 2018 (meaning September 30, 2019). However, in light of the COVID-19 Pandemic, in May 2020, the GASB issued Statement No. 95 which postponed the effective date of this pronouncement for one additional year.

This standard defines debt for disclosure purposes and adds disclosures related to debt (it does not reduce any previously required disclosures).

Under Statement 88, debt for disclosure purposes is defined as a liability that arises from a contractual obligation to pay cash (or other assets) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This would include, but is not limited to:

- Direct Borrowings: Entering into a loan agreement with a lender.
- Direct Placements: Issuing a debt security directly to an investor.

We do not expect this new standard to have a significant effect on the Charter School.

- d. **Statement 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*** was issued in June 2018, and is effective for reporting periods beginning after December 15, 2019 (meaning September 30, 2021). However, in light of the COVID-19 Pandemic, in May 2020, the GASB issued Statement No. 95 which postponed the effective date of this pronouncement for one additional year.

This standard eliminates the requirement/ability to capitalize construction period interest costs as part of the cost of a capital asset in enterprise funds. This standard should be applied prospectively with no restatement. This standard can be early implemented as part of fiscal year 2019. We do not expect this new standard to have a significant effect on the Charter School.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

- e. **Statement 90, *Majority Equity Interests – An Amendment of GASB’s No. 14 and 61*** was issued in August 2018, and is effective for reporting periods beginning after December 15, 2018 (meaning September 30, 2020). However, in light of the COVID-19 Pandemic, in May 2020, the GASB issued Statement No. 95 which postponed the effective date of this pronouncement for one additional year.

Under this standard, an equity interest is: (a) a financial interest in a legally separate organization by the ownership shares of the organization’s stock; or (b) by otherwise having an explicit, measurable right to the net resources of the organization that is usually based on an investment of financial or capital resources by a government. An equity interest is explicit and measurable if: (a) the government has a present or future claim to the net resources of the entity, and (b) the method for measuring the government’s share of the entity’s net resources is determinable.

If the interest is deemed to be an investment under GASB No. 72, paragraph 64, then the interest should be reported as an investment and measured using the equity method. If the interest is held by a special-purpose government engaged in fiduciary activities, a fiduciary fund, or an endowment or permanent fund, then amount should be measured at fair value. If interest is 100% of entity, then it is a component unit. We do not expect this new standard to have a significant effect on the Charter School.

- f. **Statement No. 91, *Conduit Debt Obligations*** was issued in May 2019, and is effective for the first reporting period beginning after December 15, 2020, meaning for those with year ends of December 31, 2021, and beyond. However, in light of the COVID-19 Pandemic, in May 2020, the GASB issued Statement No. 95 which postponed the effective date of this pronouncement for one additional year.

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with: (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument meeting **all** of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder (or a debt trustee);
- The issuer and the third-party obligor are not within the same financial reporting entity;

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer;
- The third-party obligor (or its agent), not the issuer, ultimately receives the proceeds from the debt issuance;
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This statement also addresses arrangements - often characterized as leases - that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer should recognize the entire capital asset and a deferred inflow of resources at the inception of the arrangement. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period. We do not expect this new standard to have a significant effect on the Charter School.

g. Statement No. 92, *Omnibus 2020* was issued in January 2020, and is effective as follows:

- Upon the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- For fiscal years beginning after June 15, 2020, relative to the requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74.
- For reporting periods beginning after June 15, 2020, relative to the requirements related to application of Statement 84 to post-employment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities.
- For government acquisitions occurring in reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition.

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit Other Post-Employment Benefit (OPEB) plan.
- The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for post-employment benefits.
- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to post-employment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments.

- h. Statement No. 93, *Replacement of Interbank Offered Rates*** was issued in March 2020, and is effective for reporting periods ending after December 31, 2021, meaning September 30, 2022, for the Charter School.

As a result of global reference rate reform, the London Interbank Offered Rate (“LIBOR”) is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument’s variable payment.
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate.
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable.
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap.
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap.
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended.

We do not expect this new standard to have a significant effect on the Charter School.

- i. Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*** was issued in March 2020, and is effective for fiscal years beginning after June 15, 2022, which means year ends of September 30, 2023, and following.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

This statement was issued by the GASB to address a gap in generally accepted accounting principles: how do we account for these type arrangements that do not meet the definition of a service concession arrangement (SCA) covered by GASB Statement No. 60?

Statement No. 94 requires that Public-Private Partnerships and Public-Public Partnerships (“PPPs”) that meet the definition of a lease apply the guidance in Statement No. 87, *Leases* if: (a) existing assets of the transferor are the only underlying PPP assets, (b) improvements are not required to be made by the operator to those existing assets as part of the PPP arrangement, and (c) the PPP does not meet the definition of an SCA. All other PPPs that will not apply the guidance in Statement No. 87 will generally use the accounting guidance contained in Statement No. 60 which was superseded by this new standard.

Statement No. 94 also establishes accounting and financial reporting requirements for availability payment arrangements (APAs). As defined in this statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. An APA that is related to designing, constructing, and financing a nonfinancial asset in which ownership of the asset transfers by the end of the contract should be accounted for by the government as a financed purchase of the underlying asset. We do not expect this new standard to have a significant effect on the Charter School.

- j. Statement No. 96, *Subscription-Based Information Technology Arrangements*** was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022, which means year ends of September 30, 2023, and following.

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement: (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of: (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

- k. **Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*** was issued in June 2020, and is effective for fiscal years beginning after June 15, 2021 (year ends of September 30, 2022, and following).

The primary objectives of this statement are to: (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other post-employment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts.

This statement: (1) requires that a Section 457 plan be classified as either a pension plan or another employee benefit plan depending on whether the plan meets the definition of a pension plan, and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. We do not expect this new standard to have a significant effect on the Charter School.

- l. **Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:
- a. **Re-Examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates a final standard expected in early 2022.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

- b. Conceptual Framework** is a constant matter being looked at by GASB. Current measurement focus statements (for governmental funds) to change to near-term financial resources measurement. May dictate a period (such as 60 days) for revenue and expenditure recognition. May expense things such as supplies and prepaid assets at acquisition. Will look into which balances (at all statement levels) are measured at acquisition and which need to be re-measured at year-end. Final standard is expected in 2022.
- c. Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in 2023.
- d. Compensated Absences** is technical topic being examined by the GASB currently due to significant changes in benefits offered by governmental employers. Current GAAP does not address certain items such as paid time off (PTO) and there is a wide divergence in practice. A final standard on this topic is expected towards the end of 2021.

Prior-Period Adjustments, Accounting Changes, and Error Corrections is a technical topic being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A final standard on this topic is expected in early 2022.

St. Petersburg Collegiate High School North Pinellas
Annual Audit Agenda
June 30, 2020

CLOSING

If you have any questions regarding any comments, suggestions or recommendations set forth in this Agenda, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the Charter School's management, and others within the Charter School's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve St. Petersburg Collegiate High School North Pinellas, and look forward to serving the Charter School in the future. Thank you.

**ST. PETERSBURG COLLEGIATE
HIGH SCHOOL NORTH PINELLAS**

**A CHARTER SCHOOL AND RESTRICTED FUND
OF ST. PETERSBURG COLLEGE**

**FINANCIAL STATEMENTS
JUNE 30, 2020**

**ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS
FINANCIAL STATEMENTS
JUNE 30, 2020**

TABLE OF CONTENTS

Page

INDEPENDENT AUDITOR'S REPORT.....	1 and 2
MANAGEMENT'S DISCUSSION AND ANALYSIS.....	3-8
BASIC FINANCIAL STATEMENTS	
Statement of Net Position.....	9
Statement of Revenues, Expenses, and Changes in Net Position.....	10
Statement of Cash Flows.....	11
NOTES TO BASIC FINANCIAL STATEMENTS	12-20
OTHER AUDITOR'S REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21 and 22
Independent Auditor's Management Letter.....	23 and 24



INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees of St. Petersburg College
On Behalf of St. Petersburg Collegiate High School North Pinellas
St. Petersburg, Florida**

Report on the Financial Statements

We have audited the accompanying financial statements of **St. Petersburg Collegiate High School North Pinellas** (the "Charter School") (a charter school and a restricted Fund of St. Petersburg College (the "College"), St. Petersburg, Florida), as of June 30, 2020, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Charter School as of June 30, 2020, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1, the accompanying financial statements referred to above present only the financial position of the Charter School as of June 30, 2020, and the respective changes in financial position for the year then ended, and is not intended to be a complete presentation of the St. Petersburg College. These financial statements do not purport to, and do not, present fairly the financial position of the College as of June 30, 2020, and its changes in financial position for the year then ended in conformity with the accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

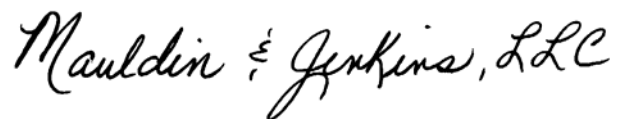
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on Pages 3 through 8 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2020, on our consideration of the Charter School'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 Charter School'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 Charter School's internal control over financial reporting and compliance.



ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's discussion and analysis of St. Petersburg Collegiate High School North Pinellas's (the "Charter School") financial statements provide an overview of the Charter School's financial activities for the year ended June 30, 2020. Management has prepared the accompanying financial statements and the related footnote disclosures along with the discussion and analysis. Responsibility for the completeness and fairness of this information rests with Charter School management. The discussion and analysis contains financial activities of the Charter School as a restricted fund of St. Petersburg College (the "College").

Financial Highlights

For the year ended June 30, 2020, Charter School expenses exceeded revenues, resulting in a net position of \$2,335. This represents a decrease in net position of \$204,654 for the year ended June 30, 2020. During the 2019-2020 Charter School year, the Charter School conducted operations with revenues of \$1,417,170. All revenues are nonoperating revenues and include Florida Education Finance Program (FEFP) and Charter School Program Grant (CSP) Funds for fiscal year 2020. In accordance with Florida Statute 1007.271, *Dual Enrollment Programs*, the College invoiced the Charter School for the value of semester hours taken by Charter School students, for the fall and spring terms. As no additional state appropriations were provided to the Charter School, the College contributed funds in the amount of \$204,927 to help offset various operating expenses.

Using This Annual Report

This report consists of three basic financial statements: (1) the statement of net position; (2) the statement of revenues, expenses, and change in net position; and (3) the statement of cash flows. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) principles, which establish standards for external financial reporting for public colleges and universities. These statements provide information on the Charter School as a whole and, over time, will present a long-term view of the Charter School's finances and fiscal health.

The Charter School, located on the St. Petersburg College Tarpon Springs campus, is a public charter school of the Pinellas County School District open to Pinellas County public, private, and home-schooled students who are in grades 10 through 12. Students entering grades 10 or 11 are accepted into the program. The purpose of the Charter School is to provide academic educational opportunities for students who are emotionally and academically prepared to participate in college-level studies. The three-year curriculum allows serious students to simultaneously complete the requirements for a high school diploma and an Associate in Arts degree from the College. The educational programs are distinctive in that they meld secondary and post-secondary curricula. The programs employ various instructional techniques to accommodate different learning styles, use of technology across the curriculum and utilization of extensive group and individual counseling and mentoring.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Charter School is organized by a nonprofit organization, the College. The College is governed by a local board of trustees appointed by the governor of the State of Florida. The Southern Association of Colleges and Schools accredits the College. The Board of Trustees of the College employs a president to act on its behalf in implementing its policies and to serve as the chief administrative officer of the College. The Board of Trustees also serves as the "Governing Board" of the Charter School.

The contract between the Board of Trustees of the College on behalf of the Charter School and the School Board of Pinellas County became effective July 1, 2019, and shall end on June 30, 2024. The charter stipulates that the Charter School shall serve students in grades 10 through 12, with a maximum funded school enrollment of 240 students.

The Charter School is recognized as a separate and discrete department in the accounting system of the College. Currently, the State of Florida Auditor General's Office audits the College's financials and operations. The College currently adheres to internal control procedures contained in the Board of Trustee Rules and the Accounting Manual for Florida's College System. The College has also established additional internal control procedures in accordance with standards contained in the Florida Schools Red Book and other stipulated guidelines for charter schools.

Statement of Net Position and Statement of Revenues, Expenses, and Change in Net Position

One of the most important questions asked about the institution's finances is "Is St. Petersburg Collegiate High School North Pinellas, as a whole, better or worse off as a result of the year's activities?" The statement of net position and the statement of revenues, expenses, and change in net position report information on the institution as a whole and on its activities in a way that helps answer this question. When revenues and other support exceed expenses, the result is an increase in net position. When the reverse occurs, the result is a decrease in net position. The relationship between revenues and expenses may be thought of as the Charter School's operating results.

These two statements report the Charter School's net position and change in them. One may think of the Charter School's net position, the difference between assets and liabilities, as one way to measure the institution's financial health or financial position. Over time, increases or decreases in the institution's net position are one indicator of whether its financial health is improving or deteriorating.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The statement of net position and the statement of revenues, expenses, and change in net position include all assets, liabilities, revenues, and expenses using the accrual basis of accounting, which is similar to the accounting used by most private-sector institutions. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid. Condensed statement of assets, liabilities, and net position for the Charter School at June 30, 2020, are shown in the following table:

Assets	
Current assets	\$ 72,792
Total assets	<u>72,790</u>
Liabilities	
Current liabilities	11,113
Noncurrent liabilities	59,344
Total liabilities	<u>70,457</u>
Net position	
Unrestricted	2,335
Total net position	<u>2,335</u>
Total liabilities and net position	<u>\$ 72,792</u>

The condensed statement of net position show the assets, liabilities, and net position for the year ended June 30, 2020. Assets consist primarily of cash and accounts receivable. Current assets decreased by \$182,779 or 88.3% during 2020.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The statement of revenues, expenses, and change in net position present the Charter School's results of operations. In accordance with GASB reporting principles, revenues, and expenses are classified as either operating or nonoperating. All Charter School revenues are considered nonoperating revenues under GASB. Condensed statement of revenues, expenses, and change in net position of the Charter School for the year ended June 30, 2020, are presented in the following table:

Operating revenues	\$	-
Less, operating expenses		<u>1,621,824</u>
Net operating loss		(1,621,824)
Non-operating revenues		
State appropriations from county school district		890,666
Award funds		320,480
St. Petersburg College Contribution		204,927
Other non-operating revenues		<u>1,097</u>
Total non-operating revenues		<u>1,417,170</u>
Change in net position		(204,654)
Net position, beginning of year		<u>206,989</u>
Net position, end of year	\$	<u><u>2,335</u></u>

For the year ended June 30, 2020, Charter School expenses exceeded revenues, resulting in a net position balance of \$2,335. This represents a decrease in net position of \$204,654 for the year ended June 30, 2020. During the 2020 school year, the Charter School conducted operations with nonoperating revenues of \$1,417,170. The nonoperating revenues include FEFP, CSP Funds, and a contribution from the College to offset various operating expenses.

Operating Expenses

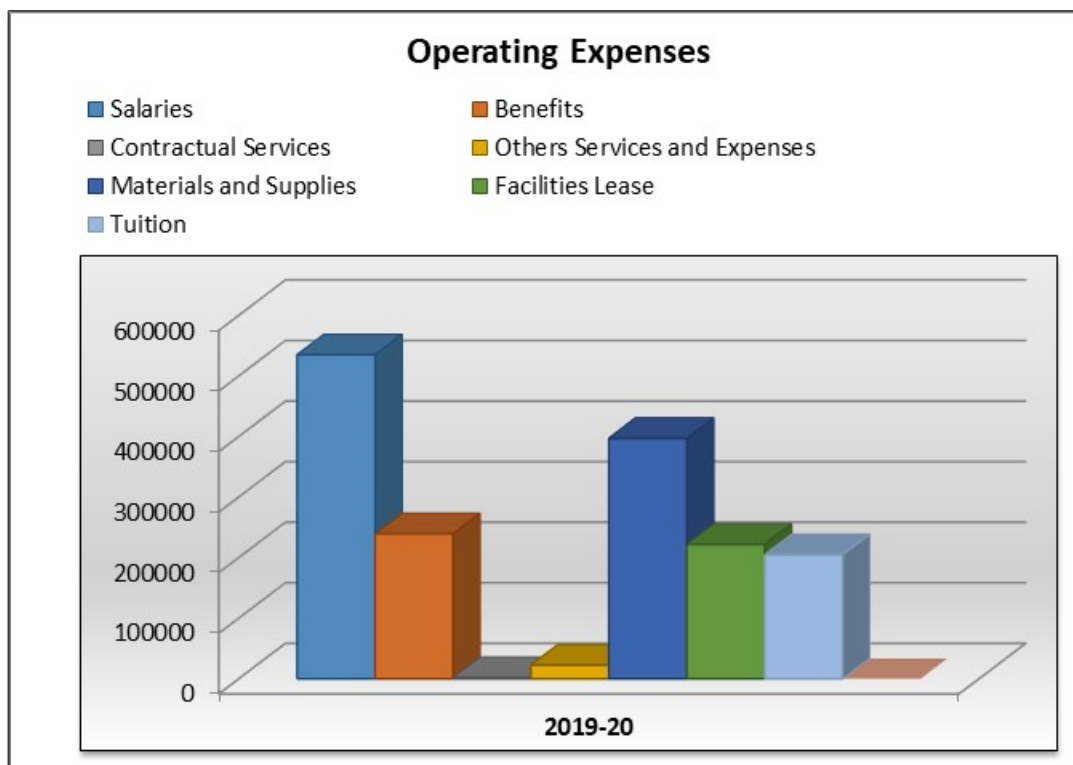
Operating expenses for the Charter School for the year ended June 30, 2020, are presented in the following table:

Salaries	\$	534,789
Benefits		239,365
Contractual services		1,679
Other services and expenses		22,375
Materials and supplies		396,901
Facilities lease		221,788
Tuition		<u>204,927</u>
Total operating expenses	\$	<u><u>1,621,824</u></u>

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Operating expenses of the Charter School for the year ended June 30, 2020, are presented in the following chart:



Statement of Cash Flows

The statement of cash flows provide another way to assess the financial health of an institution. Its primary purpose is to provide relevant information about the cash receipts and cash payments of an entity during a period. The statement of cash flows also help users assess:

- An entity's ability to generate future net cash flows;
- Its ability to meet its obligations as they come due;
- Its need for external financing.

A summary of the Charter School's statement of cash flows for the years ended June 30, 2020, is shown in the following table:

Cash (used in) provided by	
Operating activities	\$ (1,551,367)
Noncapital financing activities	1,368,588
Net decrease in cash and cash equivalents	<u>(182,779)</u>
Cash and cash equivalents at beginning of year	<u>206,989</u>
Cash and cash equivalents at end of year	<u><u>\$ 24,210</u></u>

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Cash used in operating activities was \$1,551,367 for the year ended June 30, 2020. Uses of cash during 2020 included payments to suppliers of \$396,478; payments to employees of \$497,740; benefit payments of \$206,380; payments for other services of \$24,054; payments for facilities lease of \$221,788; and payments for tuition of \$204,927. Payroll, benefits, payments to suppliers, facilities lease, and tuition are the major outflows of operating activities.

Cash provided by noncapital financing activities was \$1,368,588 for the year ended June 30, 2020. This amount primarily represents state appropriations passed through the Pinellas County School District, awards, and contributions from the College to offset various operating expenses.

The Charter School did not have any cash provided by capital and related financing activities for the year ended June 30, 2020.

Economic Factors That Will Affect the Future

The economic position of the Charter School continues to be closely tied to that of the State of Florida. It is expected that the Charter School will continue to maintain its present level of services and financial health.

For the school year 2019-2020, the initial fulltime equivalent (FTE) calculation indicates a slight increase in per-student annual charter revenue. The Charter School charter became effective on July 1, 2019, for a period of five years. The present contract provides funding for up to 240 students and will continue through June 30, 2024. St. Petersburg Collegiate High School North Pinellas received funding for 149 students for the 2019-2020 school year and expects to receive funding for 224 students for the 2020-2021 school year.

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties have arisen which may impact the Charter School's revenues. Other financial impact could occur, though such potential impact is unknown at this time.

Requests for Information

This financial report is designed to provide a general overview of the Charter School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to St. Petersburg College, P.O. Box 13489, St. Petersburg, FL 33733-3489.

**ST. PETERSBURG COLLEGE COLLEGIATE
HIGH SCHOOL NORTH PINELLAS
STATEMENT OF NET POSITION
JUNE 30, 2020**

ASSETS

Current assets		
Cash and cash equivalents	\$	24,210
Accounts receivable		<u>48,582</u>
Total assets	\$	<u><u>72,792</u></u>

LIABILITIES AND NET POSITION

Current liabilities		
Accounts payable	\$	424
Salary and payroll taxes payable		4,096
Current portion, compensated absences payable		<u>6,593</u>
Total current liabilities		11,113
Noncurrent liabilities		
Compensated absences payable, net of current portion		<u>59,344</u>
Total liabilities		70,457
Net position		
Unrestricted		<u>2,335</u>
Total liabilities and net position	\$	<u><u>72,792</u></u>

See Notes to Basic Financial Statements.

**ST. PETERSBURG COLLEGE COLLEGIATE
HIGH SCHOOL NORTH PINELLAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
JUNE 30, 2020**

Operating revenues	\$	-
Operating expenses		
Salaries		534,789
Benefits		239,365
Contractual services		1,679
Other services and expenses		22,375
Materials and supplies		396,901
Facilities lease		221,788
Tuition		204,927
Total operating expenses		1,621,824
Operating loss		(1,621,824)
Nonoperating revenues		
State appropriations from county school district		890,666
Award funds		320,480
St. Petersburg College contribution		204,927
Other nonoperating revenues, net of related expense		1,097
Total nonoperating revenues		1,417,170
Change in net position		(204,654)
Net position, beginning of year		206,989
Net position, end of year	\$	2,335

See Notes to Basic Financial Statements.

**ST. PETERSBURG COLLEGE COLLEGIATE
HIGH SCHOOL NORTH PINELLAS
STATEMENT OF CASH FLOWS
JUNE 30, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

Payments to suppliers	\$	(396,478)
Payments to employees		(497,740)
Payments for benefits		(206,380)
Payments for other services		(24,054)
Payments for facilities lease		(221,788)
Payments for tuition		(204,927)
Net cash used by operating activities		(1,551,367)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

State appropriations		890,666
Award funds		271,897
Receipts for the nonoperating activities		2,929
St. Petersburg College contribution		204,927
Payments for other nonoperating activities		(1,831)
Net cash provided by noncapital financing activities		1,368,588

Net decrease in cash (182,779)

Cash, beginning of year 206,989

Cash, end of year \$ 24,210

Reconciliation of operating loss to net cash used in operating activities

Operating loss	\$	(1,621,824)
Adjustments to reconcile operating loss to net cash used in operating activities		
Increase in accounts payable		424
Increase in other payables		70,033
		70,457

Net cash used in operating activities \$ (1,551,367)

See Notes to Basic Financial Statements.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

St. Petersburg Collegiate High School North Pinellas (the "Charter School") is a restricted fund of St. Petersburg College (the "College"). The general operating authority of the Charter School is contained in Section 1002.33, *Florida Statutes*. The Charter School operates under a charter with the sponsoring school district, the School Board of Pinellas County (Sponsor or District). The initial charter became effective on July 1, 2019, and is effective through June 30, 2024. The charter can be renewed every five school years or longer by mutual written agreement of the parties, pursuant to Florida law. At the end of the term of the charter, the Sponsor may choose not to renew the charter under grounds specified in the charter, in which case, the Sponsor is required to notify the Charter School in writing at least 90 days prior to the charter's expiration. During the term of the charter, the Sponsor may also terminate the charter if good cause is shown. The Charter School shall notify the Sponsor in writing at least 90 days prior to the expiration of the charter as to its intent to renew or not renew.

Basis of Presentation

The records of the Charter School are maintained as a fund on the books of the College and, accordingly, they follow the same basis of presentation. The Charter School's accounting policies conform to accounting principles generally accepted in the United States of America applicable to colleges and universities as prescribed by the Governmental Accounting Standards Board (GASB). The National Association of College and University Business Officers (NACUBO) also provide the College with recommendations prescribed in accordance with generally accepted accounting principles promulgated by GASB and the Financial Accounting Standards Board (FASB), such as GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*. GASB Statement No. 35 includes public colleges and universities within the financial reporting guidelines of GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*. GASB No. 35 allows public colleges and universities the option of reporting as a government either engaged in only business-type activities, or engaged in both governmental and business-type activities. The College elected to report as an entity engaged in only business-type activities. Therefore, these financial statements are presented accordingly.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

Basis of accounting refers to when revenues, expenses, and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied. The Charter School's financial statements are presented using the economic resource measurement focus and accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange activities are generally recognized when all applicable eligibility requirements, including time requirements, are met.

The Charter School's principal activity is instruction. Operating expenses include all fiscal transactions related to instruction as well as administration, academic support, student services, and physical plant operations. Nonoperating revenues include state appropriations from the county school district and the Charter School Program grants.

Cash and Cash Equivalents

Amounts reported as cash and cash equivalents consist of cash on hand. Cash deposits of the Charter School are held by banks qualified as public depositories under Florida Statute Chapter 280. All such deposits are insured by federal depository insurance or collateralized with securities held in Florida's multiple financial institution collateral pool.

Accounts Receivable

Management considers all receivables at June 30, 2020, to be collectible. Accordingly, no allowance for uncollectible accounts has been provided at June 30, 2020.

Capital Assets

The Charter School uses the policies of the College for capitalization and depreciation. The Charter School has a capitalization threshold of \$5,000 for tangible personal property and \$25,000 for improvements other than buildings. There were no capital assets as of June 30, 2020.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations. Net position not reported as restricted net position is reported as unrestricted net position.

When both restricted and unrestricted amounts of net position are available for use for expenses incurred, it is the Charter School's policy to use restricted amounts first and then unrestricted amounts as they are needed.

Revenue Sources

Revenue for current operations is received primarily from the School Board of Pinellas County, Florida pursuant to the funding provisions included in the Charter School's charter. In accordance with the funding provisions of the charter and Section 1002.33(18)(b), *Florida Statutes*, the Charter School reports the number of fulltime equivalent (FTE) students and related data to the District. State appropriations, contributions, and grant funding are classified as nonoperating revenue. The level of the Charter School's operations and program services may be impacted or discontinued if funding is not renewed.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Management has evaluated all subsequent events through September 23, 2020, the date on which the financial statements were available to be issued.

NOTE 2. ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2020, consists of \$48,582 representing accrued revenue from the Charter School Program grant receivable from the Pinellas County School Board for the month of June 2020 that was collected in August 2020.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 3. COMPENSATED ABSCENCES LIABILITY

College employees may accrue annual vacation and sick leave based on length of service, subject to certain limitations regarding the amount that will be paid upon termination. The College reports a liability for the accrued leave; however, state noncapital appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the College expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations.

At June 30, 2020, the estimated liability for compensated absences payable to the Charter School employees totaled \$65,937.

The current portion of the compensated absences liability at June 30, 2020, totaled \$6,593, and is expected to be paid in the coming fiscal year. The current portion was determined by calculating 10% of the compensated absences liability at June 30, 2020, estimated based on amounts that were historically paid out at the College.

The following is a summary of changes in compensated absences:

Beginning Balance June 30, 2019	Additions	Deletions	Ending Balance June 30, 2020
\$ -	\$ 65,937	\$ -	\$ 65,937

NOTE 4. FUNCTIONAL DISTRIBUTION OF EXPENSES

Operating expenses on the statement of revenues, expenses, and change in net position are presented in natural classifications. Below are those same expenses presented in functional classifications as recommended by NACUBO. The functional classification is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. Functional classification of expenses for the year ended June 30, is summarized in the following table:

Instruction	\$ 947,980
Acadmic support	673,844
Total operating expenses	<u>\$ 1,621,824</u>

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 5. STATE RETIREMENT PROGRAMS

Florida Retirement System

The College participates in the Florida Retirement System (FRS) defined benefit pension plan and the Health Insurance Subsidy (HIS) defined benefit plan administered by the Florida Division of Retirement. As a participating employer, the College implemented Governmental Accounting Standards Board (GASB) Statement No 68, *Accounting and Financial Reporting for Pensions*, which requires employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liabilities of the defined benefit pension plan. As a department of the College, the Charter School's net pension liability is aggregated within the College's net pension liability. Please refer to the St. Petersburg College audited financial statements, in which complete pension and OPEB disclosures are reported.

Essentially all regular employees of the College, including the Charter School are eligible to enroll as members of the state administered FRS. Provisions relating to FRS are established by Chapters 121 and 122, *Florida Statutes*; Chapter 112, *Part IV, Florida Statutes*; Chapter 238, *Florida Statutes*; and Florida Retirement System Rules, Chapter 60S, *Florida Administrative Code*, wherein eligibility, contributions, and benefits are defined and described in detail.

The FRS is a cost-sharing, multiple-employer public-employee retirement system with two defined benefit plans and other nonintegrated programs administered by the Department of Management Services, Division of Retirement. These include a defined-benefit pension plan (Pension Plan) and a defined contribution plan, referred to as the Florida Retirement System Investment Plan (Investment Plan).

Employees enrolled in the Pension Plan prior to July 1, 2011, vest at six years of creditable service, and employees enrolled in the Pension Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service.

All members enrolled in the Pension Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65, or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Pension Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Pension Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments.

As provided in Section 121.4501, *Florida Statutes*, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 5. STATE RETIREMENT PROGRAMS (CONTINUED)

The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular Class, Senior Management Service Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service for employer contributions and vest fully and immediately for employee contributions.

Contributions

The state of Florida establishes contribution rates for participating employers and employees. Contribution rates during for the year ended June 30, 2020, were as follows:

Class or Plan	Percent of Gross Salary	
	Employee	Employer ^(a)
FRS - Regular	3.00%	8.47%
FRS - Senior Management Services	3.00%	25.41%

^(a) Employer rates include 1.66% for the post-employment mental health insurance subsidy. Also, employer rates, include .06% for administrative costs of the Investment Plan.

The Charter School's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the College. The Charter School's contributions to the state administered FRS for the year ended June 30, 2020, were \$42,561.

During the year ended June 30, 2020, there were nine Charter School participants enrolled in the Pension Plan and five participants enrolled in the Investment Plan. Employee contributions totaled \$15,611 for the year ended June 30, 2020.

A comprehensive annual financial report of the FRS, which includes its financial statement, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement. The FRS Investment Plan is administered by the Florida State Board Administration (SBA), and is reported in an SBA annual financial statement and in the State of Florida Comprehensive Annual Financial Report.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 5. STATE RETIREMENT PROGRAMS (CONTINUED)

The College administers a single-employer defined benefit plan, Other Post-employment Benefits Plan (OPEB Plan) that provides healthcare benefits for retirees and their benefits for all employees who satisfy the College's retirement eligibility provisions. Pursuant to the provisions of Section 112.0801, *Florida Statutes*, former employees who retire from the College are eligible to participate in the College's self-insured dental, health and hospitalization plan for medical and prescription drug, and life insurance coverage. The College subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. The College does not offer any explicit subsidies for retiree coverage. Retirees are required to enroll in the Federal Medicare (Medicare) program for their primary coverage as soon as they are eligible. The OPEB Plan contribution requirements and benefit terms of the College and the OPEB Plan members are established and may be amended by action from the Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

NOTE 6. RISK MANAGEMENT PROGRAMS

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The College provided coverage for these risks through a self-insured program and the Florida Community Colleges Risk Management Consortium. The Charter School is part of the College's self-insured program for risk management.

Self-Insured Program

The Board of Trustees of the College has established an individual self-insured program to provide group health and dental insurance for College employees, retirees, former employees, and their dependents. The College's liability was limited by excess reinsurance to \$350,000 per insured person for the years ended June 30, 2020.

The plan is provided by an insurance company licensed by the state of Florida Department of Financial Services, Office of Insurance Regulation. The College contributes a portion of employee premiums as a fringe benefit. The remaining portion of the employee premium and dependent coverage is by payroll deduction. Coverage for retirees, former employees, and their dependents is by prepaid premium. The Charter School is part of the College's self-insured program for group health insurance benefits.

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 6. RISK MANAGEMENT PROGRAMS (CONTINUED)

Consortium

The College participated in the Florida Community Colleges Risk Management Consortium (the "Consortium"), which was created under authority of Section 1001.64(27), *Florida Statutes*, by the Boards of Trustees of Florida public community colleges for the purpose of joining a cooperative effort to develop, implement, and participate in a coordinated statewide community college risk management program.

The Consortium is self-sustaining through member assessments (premiums) and is reinsured through commercial companies for claims in excess of specified amounts. Insurance coverage obtained through the Consortium included fire and extended property, general and automobile liability, workers' compensation, and other liability coverage. Settled claims resulting from these risks have not exceeded coverage in any of the past three years. The Charter School is part of the College's participation in the Consortium.

NOTE 7. RELATED PARTIES

There is a formal lease agreement between the Charter School and the College for facility space utilized by the Charter School. The term of the lease agreement is 30 years and commenced on July 1, 2019. Either party may terminate this agreement upon giving the other party no less than 360 days' notice. The Charter School will pay to the College base rent for the leased premises for each year during the lease term in the amount of \$18.47 per square foot. The base rent shall escalate on the anniversary date of each year during the lease term at a rate of 2% from the immediately preceding year's base rent. Lease payments made for the years ended June 30, 2020, were \$221,788.

Scheduled lease payments for future periods under the operating lease with the College are as follows:

For the year ending June 30,

2021	\$	226,224
2022		230,748
2023		235,363
2024		240,070
2025-2029		1,274,322
2030-2034		1,406,954
2035-2039		1,553,391
2040-2044		1,715,069
2045-2049		1,893,575
	\$	<u>8,775,716</u>

ST. PETERSBURG COLLEGIATE HIGH SCHOOL NORTH PINELLAS

NOTES TO BASIC FINANCIAL STATEMENT

NOTE 7. RELATED PARTIES (CONTINUED)

Tuition

Florida Statute Section 1007.271, *Dual Enrollment Programs*, addresses enrollment of eligible secondary students in postsecondary courses creditable toward high school completion and a career certificate or an associate or baccalaureate degree.

The Statute requires each district school superintendent and each public postsecondary institution president to develop a comprehensive dual enrollment articulation agreement for the respective school district and postsecondary institution. Such agreement must be submitted annually to the Florida Department of Education. The components of the articulation agreement include a requirement for a funding provision that delineates costs incurred by each entity.

The funding provision requirement further details that school districts shall pay public postsecondary institutions the standard tuition rate per credit hour from funds provided in the Florida Education Finance Program when dual enrollment course instruction takes place on the postsecondary institution's campus, and the course is taken during the fall or spring term.

In accordance with this legislation, the College invoiced the Charter School for the number of semester hours taken by Charter School students for classes at St. Petersburg College, multiplied by the standard tuition rate per credit hour, for the fall and spring terms. The Charter School recorded this tuition expense which totaled \$204,927 for the fiscal year ended June 30, 2020.

As no additional state appropriations were provided to the Charter School, the College contributed funds in the amount of \$204,927 for the fiscal year ended June 30, 2020, to help offset various operating expenses such as the costs for textbooks, nutrition, contracted services, and educational supplies.

NOTE 8. NET POSITION, BEGINNING OF YEAR

During the fiscal year ended June 30, 2019, St. Petersburg College Collegiate High School made a one-time fund balance contribution for \$206,989 to St. Petersburg Collegiate High School North Pinellas, in accordance with Section 1011.62, *Florida Statute*. The Charter School used the funding to offset various expense associated with start-up cost during fiscal year 2019-2020.



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

**To the Board of Trustees of St. Petersburg College
On Behalf of St. Petersburg Collegiate High School North Pinellas
St. Petersburg, Florida**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of St. Petersburg Collegiate High School North Pinellas as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise St. Petersburg Collegiate High School North Pinellas's basic financial statements, and have issued our report thereon dated September 23, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Petersburg Collegiate High School North Pinellas's internal control over financial reporting (internal control) to determine 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 St. Petersburg Collegiate High School North Pinellas's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

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 St. Petersburg Collegiate High School North Pinellas's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Petersburg Collegiate High School North Pinellas's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Bradenton, Florida
September 23, 2020



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

**To the Board of Trustees of St. Petersburg College
On Behalf of St. Petersburg Collegiate High School North Pinellas
St. Petersburg, Florida**

Report on the Financial Statements

We have audited the financial statements of St. Petersburg Collegiate High School North Pinellas (the "Charter School") as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated September 23, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Chapter 10.850, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, if any, which is dated September 23, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. The Charter School began operations effective July 1, 2019, therefore there were no findings or recommendations as of June 30, 2019.

Official Title

Section 10.854(1)(e)5., *Rules of the Auditor General*, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the entity are St. Petersburg Collegiate High School North Pinellas, 7411.

Financial Condition and Management

Section 10.854(1)(e)2., *Rules of the Auditor General*, require us to apply appropriate procedures and communicate whether or not the Charter School has met one or more conditions described in Section 218.503(1), *Florida Statutes*, and to identify the specific condition(s) met. In connection with our audit, we determined that the Charter School did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), *Rules of the Auditor General*, we applied financial condition assessment procedures for the Charter School. It is management's responsibility to monitor the Charter School's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.854(1)(e)3., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

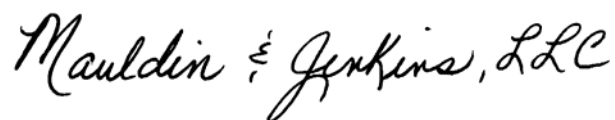
Sections 10.854(1)(e)7. and 10.855(13), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether the Charter School maintains on its Web site the information specified in Section 1002.33(9)(p), *Florida Statutes*. In connection with our audit, we determined that the Charter School maintained on its Web site the information specified in Section 1002.33(9)(p), *Florida Statutes*.

Additional Matters

Section 10.854(1)(e)4., *Rules of the Auditor General*, requires us to communicate 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 that is less than material but warrants attention of those charged with governance. In connection with our audit, we did not have 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, the Board of Trustees of St. Petersburg College, and applicable management, and the School Board of Pinellas County, and is not intended to be and should not be used by anyone other than these specified parties.



Bradenton, Florida
September 23, 2020