
Purpose of this Document

1. Establish and outline an objective process for the evaluation of requests for assistance from the COVID-19 Relief Fund.
2. Provide written eligibility requirements and criteria for receiving assistance from the COVID-19 Relief Fund.
3. Describe the request, approval and disbursement process.

Oversight and Accountability

The Associate Pastor for Christian Education and Discipleship in conjunction with the Director of Finance and Administration, under the oversight of the Session, shall have responsibility for overseeing the administration of the COVID-19 Relief Fund and its disbursements according to the policy and guidelines set forth herein.

The Associate Pastor for Christian Education and Discipleship will provide to the Session the amount of contributions and disbursements from the COVID-19 Relief Fund on a regular basis.

Source of Funding

The COVID-19 Relief Fund shall receive income from the receipt of special contributions.

Contributions to the COVID-19 Relief Fund in the form of a check should be made payable to "First Presbyterian Church", with a notation that the funds are to be placed in the COVID-19 Relief Fund.

Contributions to the COVID-19 Relief Fund in the form of text giving should be at text give **COVID19FPC to 50155**

Contributions to the Fund

In order to comply with IRS regulations concerning charitable contributions, all gifts to the COVID-19 Relief Fund must be unconditional and without personal benefit to the donor. Donors making contributions to the COVID-19 Relief Fund subject to these conditions may be able to deduct their contributions if they itemize deductions on the federal income tax return. It is recommended that donors consult their individual tax advisor or CPA concerning the appropriate tax treatment of contributions they make to the COVID-19 Relief Fund.

Contributions to the COVID-19 Relief Fund which are earmarked or otherwise designated for particular purposes or recipients will be accepted but will not be considered a tax deductible charitable contribution.

Recipients of Assistance

In order of priority, recipients of assistance from the COVID-19 Relief Fund shall be:

1. Little Shepherds Preschool Teachers
2. Members of First Presbyterian Church and Regular Attendees of First Presbyterian Church which is defined as someone attending services or some other weekly ministry on a regular basis for a minimum of three months.
3. Community Neighbors of First Presbyterian Church living in Polk County

Intended Purpose and Limits of Assistance

The stated purpose of the COVID-19 Relief Fund is to be used for wages for our Little Shepherds preschool teachers who are out of work due to the coronavirus pandemic and related school closures and to provide a means of assistance to individuals or families during a time of hardship or crisis by temporarily assisting them with their basic needs. A maximum of \$500 in financial support and \$250 in gift cards is available for assistance during a 12 month period after assistance has been approved.

The stated purpose of the COVID-19 Relief Fund is to meet people's basic needs. Normally, these needs are defined as:

- lodging
- food
- clothing
- gas
- medical treatment

Needs that may *not* be met by the COVID-19 Fund include¹:

- business ventures, business investments, or anything that brings financial profit to the individual or family
- paying off credit cards. Exceptions can be made when an individual has had to use a credit card in a crisis or emergency (e.g., hospitalization, death, etc.)
- needs of individuals who are wanted by the law or for paying fines as a result of breaking the law
- legal fees
- penalties relating to late payments or irresponsible actions
- private school fees or tuition and school expenses of any nature

¹ This list is not intended to be exhaustive; instead, it is intended to provide general guidelines in determining the type of expenses not covered by benevolent assistance.

Guidelines for Disbursement

The COVID-19 Relief Fund is to be used for wages for our Little Shepherds preschool teachers who are out of work due to the coronavirus pandemic and related school closures. It is also to be used to help church members and their neighbors in our community as a means of assistance as they face financial crises and hardships as a direct result of the coronavirus pandemic.

Monetary disbursements not to exceed \$500 may be given in the form of cash directly to the individual or family requesting assistance. Assistance may be given in the form of gift cards for food, gas and needed household items.

Monetary assistance from the COVID-19 Relief Fund will not exceed \$500 per person or family during a 12 month period after assistance has been approved. Gift card assistance from the COVID-19 Relief Fund will not exceed \$250 per person or family during a 12 month period after assistance has been approved.

Under no circumstance is assistance from the COVID-19 Relief Fund to be considered a loan. No gift may be repaid, either in part or in full, in money or in labor.

Application and Approval Process

Individuals or families seeking assistance from the COVID-19 Relief Fund shall follow the steps below:

1. Obtain an Application for Assistance from the COVID-19 Relief Fund. Applications are located at the church in the front office and on-line at www.fpclakeland.org
2. Submit an Application for Assistance (along with all supporting documentation) in a sealed envelope made to the attention of the Associate Pastor of Christian Education and Discipleship.
3. The Associate Pastor for Christian Education and Discipleship will review the request in conjunction with the COVID-19 Relief Fund Policy and Guidelines and the availability of funds and will schedule an appointment, if necessary, within three working days. At that interview, the applicant will be made aware of the action to be taken. If monetary assistance is approved, funds will be available in three working days.
4. The applicant will be notified when and where the monetary assistance will be available for pick-up.