

Application Attachments

1. Part B – Letters from other Funding Sources – Commitment/ Denial Letters
2. Part C – Community Letters of Support
3. Part D – Local Planning and Growth Management –
 - I. Applicable sections from Talbot County and Town of Easton Comprehensive Plans
 - II. Zoning Map
 - III. Site/location maps
 - IV. Arts and Entertainment District
 - V. Opportunity Zone
 - VI. Sustainable Community
 - VII. Heritage Area
 - VIII. 2020 Census Data Map
 - IX. Limited English Proficiency Determination
 - X. Priority Funding Area Map
4. Part J – SDAT Real Property Data Search
5. Part L – National Flood Hazard Layer FIRMette

Additional Application Attachments

6. Public Review of Application – County Council Agenda and Copy of webpage showing link to application associated with public hearing
7. For All Seasons Mission and Vision, Bylaws and 501(c)3 documentation
8. Clearinghouse Submission – Copy of Documents and Email
 - a. Copy of Clearinghouse recommendations MD20230203-0089 associated with USDA funding request.
9. FY2023 Financial Statement - For All Seasons, Inc.
10. Photographs – Photos of building site and interior
11. Cost Estimates
12. Scope of Work Plans showing proposed renovation areas
13. Letter of Interest – Copy of FAS original Letter of Interest to Talbot County Council for FY2025
14. Waiver of Financial Threshold Requirement from DHCD



COUNTY COUNCIL OF TALBOT COUNTY

COURTHOUSE

11 NORTH WASHINGTON STREET

EASTON, MARYLAND 21601

PHONE: 410-770-8001

FAX: 410-770-8007

www.talbotcountymd.gov

CHUCK F. CALLAHAN, President
PETE LESHER, Vice President

KEASHA N. HAYTHE
LYNN L. MIELKE
DAVE STEPP

COUNTY OFFICES CLOSED.....MEMORIAL DAY.....Monday, May 27, 2024

AGENDA.....Tuesday, May 28, 2024

3:30 p.m. – Work Session on Amendment to Development Rights and Responsibilities Agreement (DRRA) dated October 14, 2014 By and Between Talbot County, Maryland, the Town of Easton, and Shore Health System, Inc. – Bradley Meeting Room

4:30 p.m. – 6:00 p.m. - CLOSED SESSION

Council Meeting to begin at 6:00 p.m.

- I. Moment of Silence
- II. Agenda
- III. Minutes – April 23, 2024
- IV. Disbursements - May 21, 2024 and May 28, 2024
- V. Proclamation – National Trails Day – June 1, 2024
- VI. Certificate of Recognition to Talbot County Department of Corrections
- VII. Update by Maryland Environmental Service – Tim Ford, Managing Director, Environmental Operations, Maryland Environmental Service; Gary Lasako, P.G., Senior Project Manager, Maryland Environmental Service
- VIII. Update from Talbot County Public Schools on Chapel District Elementary School Expansion and Renovation Project – Kevin Shafer, Director of Operations, Talbot County Public Schools

IX. Public Hearing:

In accordance with the U.S.D.A. and Rural Utility Service regulation 1780-19 (a) & (b), the County Council of Talbot County is hereby providing public notice of their intent to apply for Federal Funding Assistance from U.S.D.A. for the planning and construction of the following project:

- Fairbank and Bar Neck Communities (Tilghman Island) Public Sewer Connection Project

X. Public Hearing on Pending Grant Application:

6:30 p.m.

- State FY2025 Community Development Block Grant (CDBG) Project - For All Seasons – 300 Talbot Street, Easton, MD. For All Seasons is seeking \$750,000 to partially fund capital improvements to their facility.

XI. Introduction of Administrative Resolution:

An ADMINISTRATIVE RESOLUTION AUTHORIZING COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) SFY25 APPLICATION FOR THE FOR ALL SEASONS RENOVATION PROJECT LOCATED AT 300 TALBOT STREET, EASTON, MARYLAND 21601

XII. Introduction of Numbered Resolutions:

A RESOLUTION TO FORMALLY CLOSE SEGARS CORNER ROAD AS A COUNTY ROAD AND AUTHORIZE THE CONVEYANCE THEREOF TO THE UNDERLYING FEE SIMPLE OWNERS

A RESOLUTION TO PLACE A QUESTION ON THE BALLOT AT THE NOVEMBER 2024 GENERAL ELECTION TO AMEND § 614 OF THE CHARTER OF TALBOT COUNTY TO ALLOW, BUT NOT REQUIRE, THE COUNTY COUNCIL OF TALBOT COUNTY TO ADD UP TO ONE CENT (1¢) PER ONE HUNDRED DOLLARS OF ASSESSED VALUE ABOVE THE REVENUE CAP FOR AN ADDITIONAL FIVE (5) YEARS BEGINNING JULY 1, 2026

XIII. Eligible for Vote:

Bill No. 1553, AN ACT TO ESTABLISH THE 2024-2025 ANNUAL BUDGET AND APPROPRIATION ORDINANCE

XIV. Discussion of Proposed Changes to Bill No. 1544, A BILL TO AMEND CHAPTER 190 OF THE TALBOT COUNTY CODE (ZONING, SUBDIVISION AND LAND DEVELOPMENT), §§ 190-25.2 (TABLE OF LAND USES), 190-29 (COMMERCIAL USES), 190-29.7 (INN), AND 190-78 (TERMS DEFINED) REGARDING HISTORIC INNS, as Requested by the Critical Area Commission

XV. Update from Easton Airport – Micah Risher, Manager Easton Airport; Jeff Lankford, Business Manager, Easton Airport; Jack Pettit, President, Talbot County Airport Board

- Request from Easton Airport to Apply for and Accept Grant Funding from the Federal Aviation Airport Improvement Program (FAA AIP) and Bipartisan Infrastructure Law: Airport Infrastructure Grant (BIL AIG) for the Airfield Modernization Program
- Request from Easton Airport – Recommendation to Award *Bid No. 24-03, PACKAGE 2: IMPROVE RUNWAY 4 RSA EASTON/NEWNAM FIELD AIRPORT (ESN) – EASTON, TALBOT COUNTY, MARYLAND*

- Request from Easton Airport for Approval of Airport Consultant, AECOM's Price Proposal dated May 7, 2024, for Professional Engineering and Construction Phase Services for Bid No. 24-03
- Request from Easton Airport for Approval of Airport Consultant, AECOM's Price Proposal dated May 10, 2024, for Professional Engineering, Design and Bid Services for "Package 3: Extend Runway 4-22 and Improve RSA"

XVI. County Manager's Report:

- Board and Committee Appointments
- Request to Transfer Maryland Department of Housing and Community Development (DHCD) Housing Bond Allocation
- Request from Talbot County Free Library for Letter of Certification to the Maryland State Library for Matching Funds for St. Michaels Library – St. Michaels Branch Expansion and Renovation Project
- Request from Department of Corrections to Extend the Current Agreement with Trinity Services Group, Inc. to Provide Inmate Meals
- Request from Department of Corrections to Extend the Current Agreement with Wellpath™ (formerly Correct Care Solutions, LLC) to Provide Inmate Medical and Mental Health Services

XVII. Public Comments

<http://www.talbotcountymd.gov/uploads/File/council/Talbot%20County%20Council%20Meeting%20Protocols.pdf>

XVIII. Council Comments

XIX. Closed Session



Talbot County, Maryland

(<https://www.talbotcountymd.gov>)

#6
Co. webpage

[COMMUNITY \(HTTPS://WWW.TALBOTCOUNTYMD.GOV/COMMUNITY\)](https://www.talbotcountymd.gov/community) / GRANT OPPORTUNITIES

GRANT OPPORTUNITIES

SFY2025 DHCD - CDBG

APPLICATION

PUBLIC HEARING, TUESDAY,

MAY 28, 2024, 6:30 PM

For All Seasons, Inc. - 300 Talbot Street, Easton, MD 21601

Notice is hereby given that the County Council of Talbot County, Maryland will conduct a public hearing to obtain the views of citizens on community, economic development and housing needs to be considered for submission of an application to the Maryland Community Development Block Grant (CDBG) Program. Citizens will have the opportunity to discuss the proposed project and to provide input on other needs to be considered. The public hearing will be held at 6:30 p.m. on the grant application below and will be part of the Talbot County Council's meeting agenda on Tuesday, May 28, 2024.

State Fiscal Year 2025 CDBG application:

For All Seasons, Inc. – 300 Talbot Street, Easton, MD 21601

Seeking \$750,000 for capital improvements to their facility to include HVAC upgrades and interior renovations.

Written comments on the CDBG draft application will be accepted until Monday, May 27, 2024, at 12:00 p.m. and should be addressed to:

Chuck Callahan, Talbot County Council President

C/O Mary Kay Verdery, Grants Administrator

Talbot County Courthouse

11 N. Washington Street

Easton, MD 21601

CDBG applications are accepted on a competitive basis. Application submittal is due to the Department of Housing and Community Development (DHCD) by June 11.

Invitation to Bidders 24-06

St. Vincent de Paul

Addition and

Renovation Project

UPDATED: MAY 9, 2024

Sealed bids shall be accepted by the Office of the Talbot County Manager, Courthouse, 11 N. Washington Street, Easton, MD, 21601 until **11:00 a.m. on Thursday, May 23, 2024**, at which time they shall be opened and read aloud. E-mailed or faxed bids will not be accepted.

Please read all documents carefully. This project is partially funded by Community Development Block Grant (CDBG) funds. The following forms must be included with the sealed proposal along with required bond for greatest consideration and consistency with Department of Housing and Community Development (DHCD) procurement policies (uploads/CDBG%20Financial and Procurement Manual Revised 8-15-23.pdf).

- Invitation to Bidders (uploads/FINAL%20Inv to Bidders 24-06.pdf)

Complete, sign and return the following documents in the sealed bid package:



#1 6

TALBOT COUNTY COURT HOUSE
11 NORTH WASHINGTON STREET
EASTON, MARYLAND 21601

Grants Administrator
PHONE: 410-770-8002

Email: mkverdery@talbotcountymd.gov
FAX: 410-770-8007

Please note: The Talbot County Council held a public hearing on the Community Development Block Grant application for For All Seasons on Tuesday, May 28, 2024 and adopted the attached Administrative Resolution. The minutes for the May 24th County Council meeting will not be approved until after June 25, 2024. A copy of the minutes will be forwarded once they have been approved.

A handwritten signature in blue ink that reads "Mary Kay Verdery".

Mary Kay Verdery

Talbot County Grants Administrator



MISSION

To offer therapy, advocacy, education, and psychiatric care within a secure environment that promotes wellness.

VISION

We envision a flourishing community where every child and adult can thrive, accessing timely and expert mental health and sexual assault services that are inclusive and accessible to all.

THE FOR ALL SEASONS WAY

We fulfill our Mission and Vision through:

- An innovative approach
- Dedication to addressing community needs
- Achieving sustainable growth
- Cultivating intentional connections, both internally with our team and externally with our community
- Building strong partnerships with resource organizations, government agencies, businesses, donors, grantors, and the community.

Exit to Google (<https://google.com>)

For All Seasons
1.B.1 - Board of Directors By-Laws

ARTICLE I

Principal Office:

The principal office of For All Seasons, Inc. (Corporation) shall be at 300 Talbot Street, Easton, MD 21601 or at such other place as the Board of Directors may from time to time designate.

ARTICLE II

Seal:

The Corporate Seal shall have inscribed thereon the name of the Corporation and the words, "Maryland, Incorporated 1986." The Seal shall be maintained by the President & CEO in a secure location in the principal office of the Corporation. The President & CEO or any officer of the Corporation is authorized to affix the seal to documents executed by the Corporation so long as all required signatures have been duly obtained.

ARTICLE III

Purpose:

The purpose of the Corporation is to operate as a 501(c)(3) non-profit, non-sectarian organization established in the Mid-Shore area to assist individuals, groups, and communities by providing trauma certified mental health and psychiatric services, rape crisis services, including advocacy and crisis hotlines, and education and outreach to the community regardless of a client's ability to pay.

ARTICLE IV

Non-Discrimination:

This Corporation shall not discriminate on the basis of **race, color, religion, ancestry or national origin, gender/sex, age, physical or mental disability, sexual orientation, or marital status**, or any otherwise unlawful use of characteristics with respect to membership on the Board of Directors, the employment of Staff, or in the delivery of its services.

ARTICLE V

Board of Directors:

1. **AUTHORITY:** The business and affairs of the Corporation shall be managed under the direction of the Board of Directors.
2. **QUALIFICATIONS:** The Board will strive to include Board representation of the communities served by the Corporation. Its members shall be individuals of high personal standing and reputation who will be selected for their expertise, knowledge, skills, and community awareness. Members shall be independent of the functioning of the organization and shall have no relation to any member of the Staff.
3. **NUMBER:** The Board of Directors shall strive to have no less than 10 members, all of whom shall serve without remuneration.
4. **TERM:** The term of office for each member elected to the Board shall be three years, or until successors are elected. New Board members are voted on at the Annual Meeting or at other times during the year and their terms begin July 1, or on the day that the Board member is voted in. A Board member may be re-elected to the Board after a lapse of one year following the expiration of two full consecutive terms, or there can be an exception if approved by the Board of Directors to extend for an additional year.

Upon the completion of the two consecutive terms, Board members may become an ex-officio member. This position will be a non-voting position with the member attending meetings as desired. Ex-Officio member will be voted by the Board of Directors. Ex-Officio Board members will be selected based on contributions during the two consecutive terms such as willingness to participate on committees, attendance, etc. The term for an ex-officio appointment would be indefinite until the member steps down or is removed.

- e. To expend all funds within the monetary limitations as established by the Articles of Incorporation for approved capital expenditures.
 - f. To engage external auditors for the purpose of conducting an annual financial audit, executive compensation advisors, and other external advisors, as necessary.
 - g. To recommend amendments or modifications to the Articles of Incorporation or Corporate By-Laws.
 - h. To hire, direct and, if necessary, terminate the employment of the President & CEO of For All Seasons, Inc.
 - i. To evaluate the performance and compensation of the President & CEO at least annually.
 - j. To evaluate the performance of individual Board members and the Board, as a whole, at least annually.
 - k. To elect members to the Board of Directors.
15. **COMPENSATION:** Members of the For All Seasons, Inc. Board of Directors shall not receive any form of compensation, monetary, or in-kind for their service to the Corporation. In addition, they shall not be the recipients of any kind of loans, notes, or other financial conveyances from the Corporation. Board members may be reimbursed for certain reasonable expenses related to the attendance of Board meetings. All potential conflicts must be disclosed to and approved by the Board of Directors.

ARTICLE VI

Officers:

ELECTION: The officers shall be members of the Board and shall consist of a Board Chair, First Vice Chair, Second Vice-Chair, Past Chair, Secretary, and a Treasurer. Additional officer positions shall be designated by the Board from time to time. Each officer shall be elected by a majority vote at the Annual Meeting of the Corporation to serve for a term of one year or until a successor is elected, with the exception of the Board Chair, who shall serve for two years. Nominations for officers shall be submitted not less than ten (10) days prior to the Annual Meeting. Unless the Board approves an exception, Board members must serve one year on the Board prior to being nominated for an officer position. Board officers and members are expected to act in the best interests of the organization, provide oversight and guidance, and support the President & CEO and Staff in their work. They work collaboratively to ensure that the organization is fulfilling its mission effectively and efficiently and that resources are being used wisely. In addition to these officer roles, Board members may also serve on committees and have specific duties related to their committee's work.

1. **BOARD CHAIR:** Is the leader of the Board of Directors and will preside at all meetings of the Board of Directors of the Corporation. The Board Chair works with the President & CEO and the Executive Committee to set the Board's agenda and ensures that the Board is functioning effectively. The Board Chair also serves as the primary liaison between the Board and the President & CEO. The Board Chair shall sign all documents authorized by the Board and perform all other duties incident to the office of Board Chair, or authorized or required by law, the charter, and/or these By-Laws.
2. **FIRST VICE CHAIR:** Supports the Board Chair and assumes the Board Chair's responsibilities in their absence. The First Vice Chair will be responsible for shadowing the Board Chair and partnering with them to learn the responsibilities of the position. This individual may also lead Board committees or work on special projects as needed.

2. **FINANCE COMMITTEE:** Will make recommendations to the Board of Directors regarding fiscal policies and business practices that will keep the Corporation in a sound financial position. The Committee shall review, and, if necessary, revise the annual budget prior to its submission to the full Board for approval.
3. **GOVERNANCE COMMITTEE:** The Governance Committee oversees the Board composition, including governing documents (such as By-Laws), the criteria, evaluation and nomination of directors, appropriateness of Board size, leadership, composition and committee structure, and Codes of Ethical conduct.
4. **DEVELOPMENT COMMITTEE:** The Development Committee will support the planning and execution of fundraising activities to increase the donor community to secure needed financial support for the Corporation, through, but not limited to, the ongoing introduction, solicitation, and stewardship of individual and Corporate donors. Comprised of Board members, Staff, and Community members, the Development Committee will support the Staff to ensure marketing and development activities align.
5. **AD HOC COMMITTEES:** Ad Hoc Committees shall be created by the Board of Directors for a specific period of time to fulfill specific goals and objectives.

QUORUM: A majority of the members of a committee shall constitute a quorum, and the act of a majority of the committee members present at a meeting at which a quorum is present shall be the act of the committee.

MEMBERS: Non-Board members can serve on a committee as agreed upon by the Board Chair and respective committee chair, and serve as a committee co-chair as long as their fellow co-chair is a Board member.

COMMITTEE APPOINTMENTS: Committees are reviewed annually, and appointments of Board members to committees by the Board Chair are made as needed.

ARTICLE IX

Standards for Client Acceptance:

The Board will work with the President & Chief Executive Officer to establish standards for client services. Such standards may include a sliding scale of fee payments, but any such scale shall be based on the firm policy that the Corporation is a not-for-profit organization. The Corporation shall not discriminate on the basis of **race, color, religion, ancestry or national origin, gender/sex, age, physical or mental disability, sexual orientation, or marital status**, or any otherwise unlawful use of characteristics with respect to client acceptance.

ARTICLE X

Fiscal Affairs:

The Corporation shall maintain its funds in such financial accounts as it may from time to time determine by appropriate resolution. The fiscal year of the Corporation shall commence on July 1 and end on June 30 of the following year.

ARTICLE XI

Indemnification:

GENERAL:

The Corporation shall, to the extent legally permissible, indemnify each person who may serve or who has served at any time as an officer, director, or employee of the Corporation against all expenses and liabilities, including, without limitation, counsel fees, judgments, fines, excise taxes, penalties, and settlement payments reasonably incurred by or imposed upon such person in connection with any threatened, pending or completed action, suit, or proceeding in which he or she may become involved by reason of his or her service in such capacity; provided that no indemnification shall be provided for any such person with respect to any matter as to which he or she shall have been finally adjudicated in any proceeding not to have acted in good faith in the reasonable belief that such action was in the best interests of the Corporation; and further provided that any compromise or settlement payment shall be approved by a majority vote of a quorum of Board of Directors who are not at that time party to the proceeding.

ARTICLE XIV

Dissolution:

In the event of the dissolution of the Corporation, any assets remaining after payment of the Corporation's debts shall be given to such not-for-profit, tax-exempt, service-giving programs in the State of Maryland as the Corporation shall determine. If there are no appropriate social service programs in the area, then the remaining assets shall be given to such an organization within the State. If there are no appropriate social service agencies in this State, the remaining assets shall be given to such programs within the United States.

Approved: September 25, 2023

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TOTAL P.001



**Department of the Treasury
Internal Revenue Service
Ogden, UT 84201**

In reply refer to: 0441713512
Jan 31, 2022 LTR 147C
52-1496434

**FOR ALL SEASONS INC
300 TALBOT ST
EASTON MD 21601-3525 005**

Taxpayer Identification Number: 52-1496434

Form(s):

Dear Taxpayer:

Thank you for your telephone inquiry of December 13th, 2021.

Your Employer Identification Number (EIN) is 52-1496434. Please keep this letter in your permanent records. Enter your name and your EIN on all business federal tax forms and on related correspondence.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 7:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

**Mrs. Andersen
1003829553
Customer Service Representative**

#17

Internal Revenue Service

Department of the Treasury

District Director
Delaware-Maryland District

31 Hopkins Plaza, Baltimore, MD 21201

P.O. Box 13163
Baltimore, MD 21203

Date: January 15, 1997

Employer Identification Number:
52-1496434

FOR ALL SEASONS, INC.
6 W. DOVER STREET
EASTON, MD 21601

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) effective JUNE, 1987. We have also determined that the organization is not a private foundation because it is described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,



Paul M. Harrington
District Director

App Doc #8



TALBOT COUNTY MARYLAND

COURT HOUSE
11 N. WASHINGTON STREET
EASTON, MARYLAND 21601-3178
PHONE: 410-770-8010
www.talbotcountymd.gov

CLAY B. STAMP
County Manager

FAX: 410-770-8007
TTY: 410-822-8735
cbstamp@talbotcountymd.gov

June 6, 2024

VIA E-MAIL to mdp.clearinghouse@maryland.gov

Clearinghouse and Plan Review
Maryland Department of Planning
301 W. Preston Street
Baltimore, MD 21201

RE: Community Development Block Grant (CDBG) – SFY2025 Application Talbot County, Maryland

Dear Sir or Madam:

We are submitting this letter in accordance with the Clearinghouse Submission requirements. Please be advised that Talbot County, Maryland has submitted a Community Development Block Grant (CDBG) – SFY2025 Application in the amount of \$750,000 to renovate a building owned by For All Seasons, located at 300 Talbot Street, Easton, MD 21601. The facility offers therapy, advocacy, education, and psychiatric care within a secure environment that promotes wellness. The project includes capital improvements for HVAC upgrades and interior renovations.

The site is located in the municipality of Easton in Opportunity Zone 2404 1960 300 and the Town of Easton's Priority Funding Area (PFA).

The contact for this grant application is:

Mary Kay Verdery
Grants Administrator
11 North Washington Street
Easton, MD 21601
Phone: (410) 770-8002
Fax: (410) 770-8007
E-mail: mkverdery@talbotcountymd.gov

VIA E-MAIL to mdp.clearinghouse@maryland.gov

Clearinghouse and Plan Review

June 6, 2024

Page 2

I have enclosed for your review the project summary, budget, area maps, and staffing plan. Should you have any questions, please do not hesitate to contact me.

Sincerely,



Mary Kay Verdery
Grants Administrator

Enclosures

Cc: Jessica Morris, Assistant County Manager
Kecia Campbell, Project Manager, Community Development Programs, MDHCD

**MARYLAND
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
APPLICATION SFY 2025**

1. Name of Jurisdiction: Talbot County, Maryland	2. County (Municipal applicants only):
3. Address: Talbot County Courthouse 11 North Washington Street Easton, MD 21601	4. Name of Subrecipient or Business, if applicable, and their Unique Entity Number: For All Seasons XHURM8M42Z65
5. FID Number: 52-60001028 Unique Entity Number: FMPYS5DSWK49	6. Name, phone number and email of jurisdiction's contact person for this application: Mary Kay Verdery, Grants Administrator Office: 410-770-8002 Fax: 410-770-8007 E-mail: mkverdery@talbotcountymd.gov
7. Project title, brief description & location (Full street address(es) and zip code of Project is required): For All Seasons Capital Improvement Renovation Project (410.822.1018) For All Seasons, Behavioral Health & Rape Crisis Center 300 Talbot Street, Easton, MD 21601	
8. Project type: <input type="checkbox"/> Housing <input checked="" type="checkbox"/> Public Facilities <input type="checkbox"/> Infrastructure <input type="checkbox"/> Economic Development <input type="checkbox"/> Other <input type="checkbox"/> Public Services	9. National objective(s): <input checked="" type="checkbox"/> Low and moderate income benefit <input type="checkbox"/> Elimination of slum/blight
10. CDBG request: \$ <u>750,000</u> Local funds \$ <u>6,000</u> Other funds \$ <u>1,315,000</u> Total costs \$ <u>2,071,000</u>	11. U.S. Congressional District No.1 State District No. 37B (List State legislators for <i>entire</i> district): House of Representative: Andy Harris Senators: Benjamin Cardin, Chris Van Hollen, Jr. State Senator: Johnny F. Mautz State Del: Christopher T. Adams State Del: Thomas Hutchinson
12. Date Public Hearing held: 5-28-2024 (Attach minutes and hearing notice to application)	13. Required Resolution attached? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14. Is Citizens Participation Plan current? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Dated: June 12, 2020 If not, did you attach new plan? <input type="checkbox"/> Yes <input type="checkbox"/> No	
15. Is Anti-Displacement Plan current? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Dated: June 12, 2020 If not, did you attach new plan? <input type="checkbox"/> Yes <input type="checkbox"/> No	
16. If applicable, did you complete Debarment Check on application subrecipient or business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No For All Seasons	
17. Digital Photos and Drive included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (each must be labeled)	18. Date: 6/6/2024

PART A

PROJECT DESCRIPTION: Describe the proposed project in detail. Include location and specific activities to be undertaken.

Since 1986, For All Seasons, Inc. has been a cornerstone of support for the residents of Talbot County, the Mid-Shore region, and the state providing essential behavioral health and rape crisis services to all in need, regardless of one's ability to pay. From the agency's inception, For All Seasons has existed to improve lives, prioritizing the vision of wellness for all through mental health, trauma, and victim support provided to everyone in need, regardless of one's ability to pay.

As the sole provider of behavioral health and rape crisis services across five counties in Maryland, encompassing more than 22% of the state's geography, For All Seasons plays a vital role in safeguarding the well-being of Marylanders. Last year alone, the agency delivered over 50,000 essential therapy, psychiatry, and sexual assault victim support sessions to more than 3,600 individuals and families.

For All Seasons caters to a diverse group of patients, ranging in age from three to ninety-four, including people of color, veterans, service members and their families, and those at or below the poverty line – demographics that disproportionately suffer from mental health issues and trauma.

For All Seasons, Inc. was founded as an IRS-recognized 501(c)3 nonprofit organization in 1986 to address the lack of access to support services for child victims of sexual assault. Over the years, For All Seasons has expanded its services to include comprehensive mental health services, offering individual and group therapy, psychiatry, specialized counseling for children and adolescents, marriage and couples' counseling, grief counseling, school-based therapy, rape crisis response and support, and 24-hour crisis hotlines in both English and Spanish.

For All Seasons is distinguished as a national Rural Innovation Site from the Rural Justice Collaborative. A notable innovation is the agency's Open Access program, which has revolutionized mental health service delivery on the Eastern Shore by offering same-day treatment for new patients establishing care, eliminating waitlists for mental healthcare.

For All Seasons' Center for Learning rounds out the agency's comprehensive continuum of care, offering evidence-based mental health education to the Eastern Shore and beyond. Just last year, this educational strategy reached over 750,000 people statewide and regionally. The Center for Learning also offers programs that strengthen the state's mental health workforce, bringing Maryland Board of Social Workers and Professional Counselors-approved education that advances clinical expertise.

With nearly 100 employees, For All Seasons has become a significant employer in the Eastern Shore region. Our staff includes a range of professionals from Psychiatrists and Psychiatric Nurse Practitioners to Medical Assistants to Licensed Clinical Social Workers and Counselors,

Case Managers, and Medical Assistants, complemented by a range of other executive, administrative, billing, and support positions.

All of their mental health providers, victim advocates, interpreters, and other client-facing employees are trauma-certified. Those who work primarily with youth are certified in TraumaPlay, a sequential play therapy model for treating children who have experienced extreme stress related to chronic maltreatment, discrete traumatic incidents, interpersonal trauma, or attachment disturbances due to caregiver disruptions.

For All Seasons' interpreters receive certificates in medical interpretation to ensure they can employ linguistic competence in the course of interpreting sensitive therapeutic services. They also play a key role in our outreach efforts to Latino/Hispanic clients and community members, creating trusting relationships that encourage help-seeking amongst populations that are typically distrustful of mental health providers.

Recognizing the escalating demand for our services, For All Seasons proposes an expansion and renovation of its existing agency-owned facility to better serve our community's needs. This capital improvement project will improve For All Seasons' headquarters built in 1957, located at 300 Talbot Street in Easton. These improvements are essential and will expand the agency's capacity to support low- and moderate-income residents of Talbot County by increasing their ability to provide consistent, high-quality services in a safe, secure, and respectful environment.

Key upgrades will include:

HVAC upgrades, including duct work to enhance air quality and energy efficiency.

These upgrades will follow up on previous HVAC upgrades implemented in 2021-2022, where 3 of 4 HVAC units were upgraded. Poor air circulation persists, however, with offices and wings of the building experiencing hot and cold spots. This project will upgrade the remaining outdated units and re-do ductwork in the ceiling and update insulation to improve overall efficiency.

Renovation of five bathrooms to meet the increased usage and ensure compliance with the latest health and safety standards.

The bathrooms in For All Seasons' headquarters include two multi-stall female restrooms with three stalls each, two multi-stall male restrooms with one stall and two urinals each, and one all gender restroom (single user). This project will renovate the stall structures, including new door locks, update each bathroom's fixtures in compliance with ADA and CARF (For All Seasons' accrediting body) requirements, and update finishings such as paint, floors, etc.

Replacement of emergency exit doors and locks to enhance security and safety.

This project will replace all outdated emergency exit doors throughout our facility to meet the latest safety and ADA standards. Each new door will feature state-of-the-art locks and an integrated electronic access control system, enhancing security and accessibility, while ensuring quick and safe egress during emergencies. These upgrades will provide seamless security management and meet the needs of all clients, including those with disabilities.

Installation of new, improved insulation to increase energy efficiency and comfort. As briefly mentioned above, this upgrade will reduce energy costs and environmental impact while ensuring a more consistent temperature control across all areas, contributing to a more comfortable and therapeutic environment for our patients and staff.

Interior refurbishments to the entire facility. The interior of For All Seasons' facility will undergo comprehensive refurbishment, including repainting walls, replacing wallpaper, and re-carpeting all floors to eliminate older, worn floor coverings. Additionally, this project will update outdated light fixtures and replace stained tiles in the facility's drop ceilings. These updates will refresh the facility's appearance and create a more welcoming and professional environment conducive to the well-being and comfort of our clients and staff.

Server room enhancements, including a new server to boost in-person and telehealth capabilities, ensuring robust and uninterrupted service delivery to our remote clients. This project will improve the server room's infrastructure by adding exterior ventilation to regulate temperature and extend the lifespan of our equipment. Currently relying on temporary solutions like box fans, this upgrade will provide a permanent solution to maintain optimal operating conditions. Additionally, For All Seasons will reconfigure the server room layout to better organize and securely store hardware not currently in use.

Space reconfiguration to improve the space efficiencies of existing office layouts and create more functional service areas. This project will optimize the use of space within the facility by reconfiguring the current floor plan to recover approximately 1,000 square feet of underutilized space. This includes enclosing the existing two-story entryway to create approximately 225 square feet of new office space on the second floor, which will require the construction of new support structures and reconfiguration of the entry hallway below. These changes will significantly enhance the facility's functionality to accommodate more service providers and thereby expand the services available to the community.

Exterior upgrades, including the demolition of the agency's current fence and construction of a new fence demarking the perimeter of the parking lot and the adjacent residential property.

In addition to these major improvements, this project will also include a variety of smaller, cosmetic upgrades throughout the facility to enhance its overall aesthetics and functionality.

These enhancements will not only expand For All Seasons' operational capacity but also directly address the increasing and urgent community needs for mental health and victim support services in Talbot County. By improving and enlarging For All Seasons' headquarters facility, the agency will be able to provide enhanced services to a greater number of clients, thereby supporting their mission to serve all community members, regardless of one's ability to pay.

The expansion project will be bid out using the State DHCD procurement policy. They are ready to commence immediately upon funding and procurement approval, ensuring timely benefits to the community.

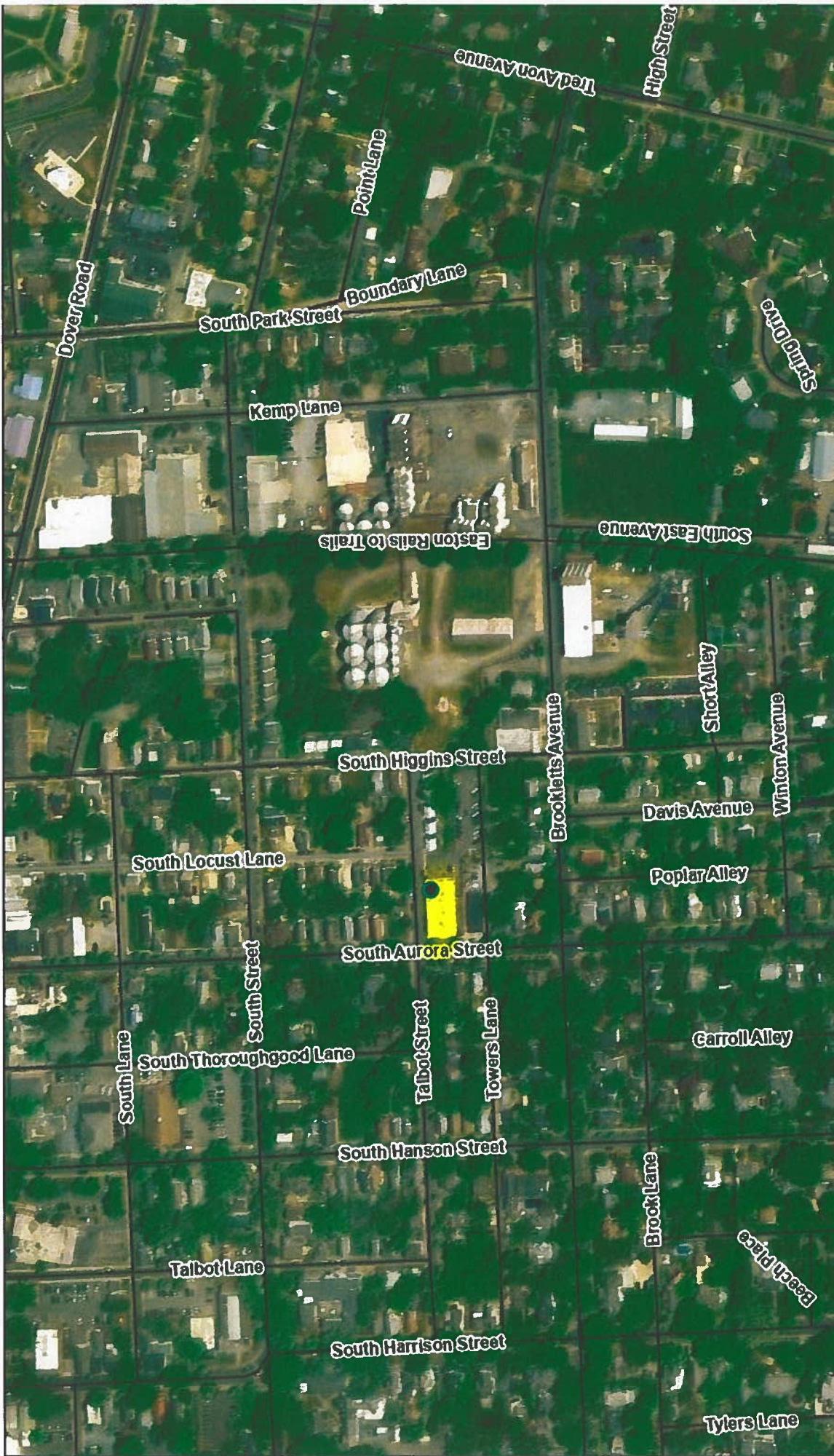
PART F

SOURCES AND USES OF FUNDS: List each specific project activity separately (please break down the costs as far as possible). Type in the actual sources of other funding. Indicate whether funds are "L" for loan or "G" for grant. INDICATE STATUS OF FUNDS using "P" for pending, "C" for committed, "R" for received, "N" for no action. Attach commitment letters and cost estimates directly behind this page of the application. For administrative costs, indicate what portion of local contribution is cash and what portion is in-kind.

THE APPLICANT IS THE JURISDICTION. ALL PROJECTS MUST INCLUDE ADMINISTRATIVE COSTS FOR THE APPLICANT.

ACTIVITY	SOURCES OF FUNDS					TOTALS BY ACTIVITY	STATUS
	CDBG:	APPLICANT Talbot County	OTHER (P): Private Donations	OTHER: Capital Bond (G)	OTHER: ARPA Funds (P)		
HVAC Upgrades	\$100,000			\$250,000		\$350,000	C
Renovation of 5 bathrooms	\$50,000					\$50,000	C
Replacement of emergency doors and locks	\$75,000					\$75,000	P
Installation of new, improved insulation	\$75,000					\$75,000	P
Interior refurbishments	\$100,000					\$100,000	P
Server room enhancements	\$100,000					\$100,000	P
Space reconfiguration	\$250,000					\$250,000	P
Architectural Services				\$80,000		\$80,000	C
Fence Demolition and Reconstruction				\$10,000		\$10,000	C
Property Acquisition			\$415,000	\$60,000	\$150,000	\$625,000	P/C
Project Admin. (In-Kind)		6,000				\$6,000	C
General Admin. (Cash)					\$350,000	\$350,000	P
General Admin. (In-Kind)							
TOTALS BY SOURCES OF FUNDS	\$750,000	\$6,000	\$415,000	\$400,000	\$500,000	\$2,071,000	

Talbot County Interactive Maps

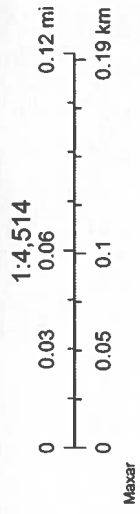


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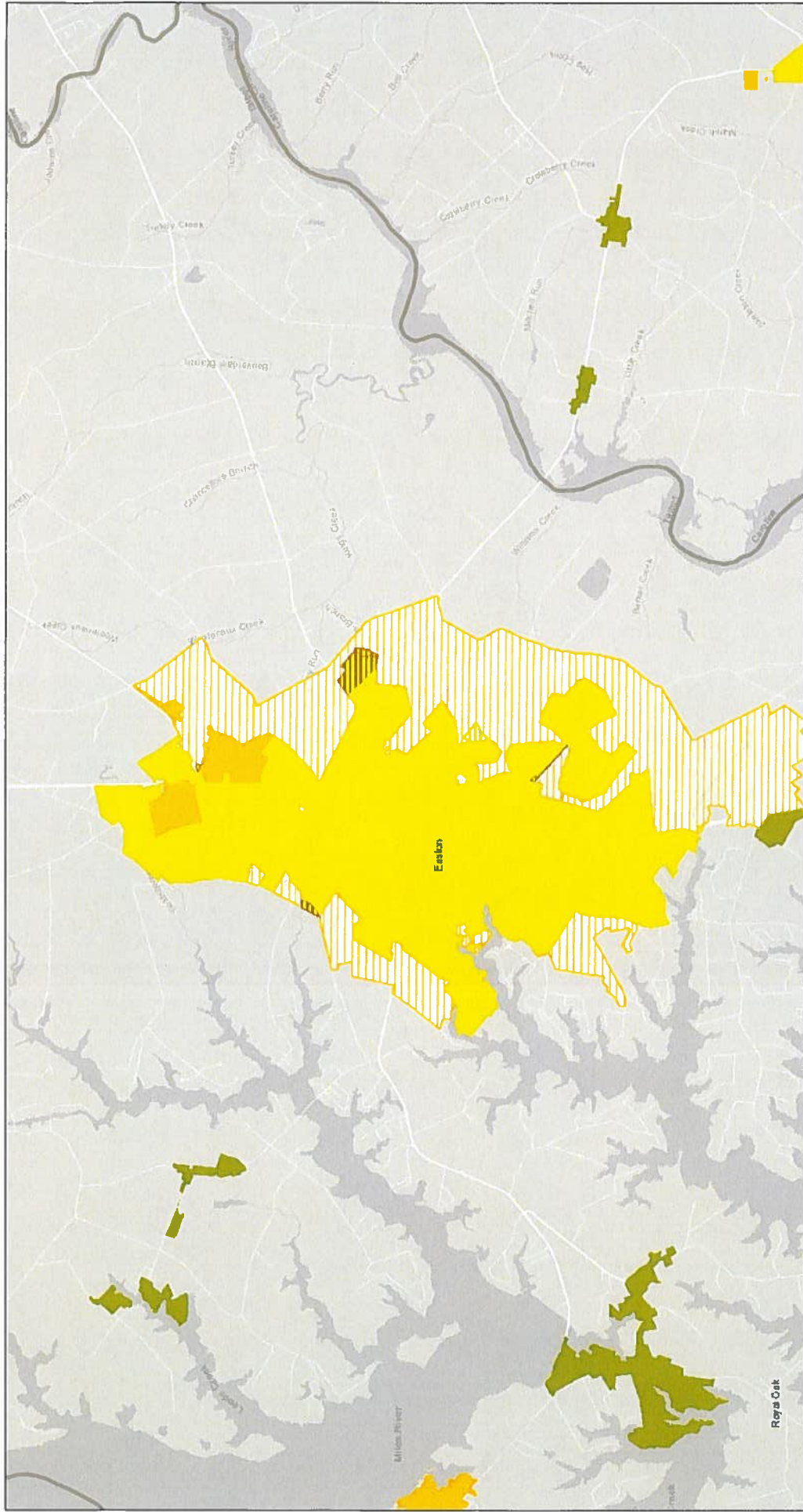
Road_Centerlines

— Municipale

— Private



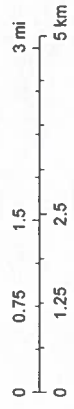
Priority Funding Area Map



May 14, 2024

- MD Counties
- Municipalities
- Municipal PFA
- Municipal PFA Comment Area
- Annexed but not PFA

1:86,479



MD iMAP, MDP, SDAT, Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

PART G

STAFFING AND PROJECT MANAGEMENT: This section will discuss the capacity of the applicant to administer the project and how CDBG funds will be used for project administration costs. Project costs for engineering, architectural services and inspections are to be identified as separate line items in Part F.

- 1. Identify the primary person for the *jurisdiction* who will administer this project. Discuss their experience with CDBG regulations and requirements as well as past grant and project implementation.**

Mary Kay Verdery, Talbot County Grants Administrator. Handling Talbot County grant administration since March 2021 to include the following CDBG projects: Family Support Center-Early Head Start MD-21-CD-22, Chesapeake Multicultural Resource Center MD-22-CD-29, and St. Vincent de Paul MD-24-CD-25. Mary Kay also administers the ERAP and ARPA program funding for the County.

- 2. Identify others who will assist in the administration of this CDBG project.**

Beth Anne Dorman, President & CEO, 410-822-1018, grantsadmin@forallseasonsinc.org
Oversees For All Seasons' grants management program, described below:

For over 30 years, For All Seasons has been awarded and managed large state grant contracts, including grants from the Governor's Office of Crime Prevention, Youth, and Victim Services (previously the GOCCP). For All Seasons' long track record of grant management includes the Victims of Crime Act (VOCA), Sexual Assault/Rape Crisis (SARC), Violence Against Women Act (VAWA), Child Sex Trafficking Screening and Services Act Regional Navigator, and Maryland Victims of Crime (MVOC) grant programs. These large public grants are complemented by smaller grant investments from private investments. Last fiscal year (FY23), the agency managed 42 awarded grants, representing approximately \$3.4M.

- Bonnie Thomas, Director of Finance
- Tina Grace Jones, Chief Financial Officer
- Patti Cannon, Chief Operating Officer
- Erica Batson, Director of Administration and IT
- Lauren Kay Weber, VP of Strategy and Development

- 3. Amount of funds requested for Project Administration, if any: \$0**

- 4. If Project Administration funds requested for staffing, please identify the following:**

Person	# Hours Anticipated to Work on Project	Hourly Wage	Total Funds

- 5. If planning to use Project Administration funds for other expenses other than staffing, identify those expenses and estimated costs.**

Expenses	Estimated Costs

8a

Wes Moore, Governor
Aruna Miller, Lt. Governor



Rebecca L. Flora, AICP, Secretary

Maryland DEPARTMENT OF PLANNING

March 23, 2023

Ms. Lauren Weber
Vice President, Philanthropy & Education
For All Seasons, Inc.
300 Talbot Street
Easton, MD 21601

STATE CLEARINGHOUSE RECOMMENDATION

State Application Identifier: MD20230203-0089

Applicant: For All Seasons, Inc.

Project Description: USDA: Upgrading & Retrofitting 300 Talbot Street, Easton, MD to Increase Access to Community-Based Behavioral Health Care

Project Address: 300 Talbot Street, Easton, MD 21601

Project Location: Talbot County

Approving Authority: U.S. Department of Agriculture USDA

Funds: Federal: \$525,000.00 State: \$300,000.00 Other: \$675,000.00

Recommendation: Consistent with Qualifying Comments

Dear Ms. Weber:

In accordance with Presidential Executive Order 12372 and Code of Maryland Regulation 34.02.01.04-.06, the State Clearinghouse has coordinated the intergovernmental review of the referenced project. This letter constitutes the State process review and recommendation. This recommendation is valid for a period of three years from the date of this letter.

Review comments were requested from the Maryland Department of the Environment; Talbot County; and the Maryland Department of Planning including the Maryland Historical Trust.

Talbot County; The Maryland Department of Planning including the Maryland Historical Trust found this project to be consistent with their plans, programs, and objectives.

The Maryland Department of Planning noted that the project site is located within a Priority Funding Area (Municipality – Eligible for State Funding).

Talbot County noted that the proposed project for repair and renovation is located within the Town of Easton's municipal boundary. The Talbot County Comprehensive Plan incentivizes infill development and redevelopment proposals in locations where existing facilities and utilities are available.

Ms. Lauren Weber
March 23, 2023
Page 3
State Application Identifier: MD20230203-0089

Any statement of consideration given to the comments should be submitted to the approving authority, with a copy to the State Clearinghouse. The State Application Identifier Number must be placed on any correspondence pertaining to this project. The State Clearinghouse must be kept informed if the approving authority cannot accommodate the recommendation.

Please remember, you must comply with all applicable state and local laws and regulations. If you need assistance or have questions, contact the State Clearinghouse staff person noted above at 410-767-4490 or through e-mail at sophia.richardson@maryland.gov. **Also please complete the attached form and return it to the State Clearinghouse as soon as the status of the project is known. Any substitutions of this form must include the State Application Identifier Number. This will ensure that our files are complete.**

Thank you for your cooperation with the MIRC process.

Sincerely,



Myra Barnes, Lead Clearinghouse Coordinator

MB:SR
Enclosure(s)
cc: Amanda Redmiles - MDE
Brennan Tarleton - TLBT
Tracey Gordy - MDPLL
Beth Cole - MHT
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FOR ALL SEASONS, INC.
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

FOR ALL SEASONS, INC.

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PKS & Company, P.A.

**Certified Public Accountants
& Advisors to Business**

INDEPENDENT AUDITORS' REPORT

ANDREW M. HAYNIE, CPA
SUSAN P. KEEN, CPA
MICHAEL C. KLEGER, CPA
JAMES D. MAYBURY, CPA
E. LEE McCABE, CPA
JEFFREY A. MICHALIK, CPA
ROBERT L. MOORE, CPA
DANIEL M. O'CONNELL II, CPA
ASHLEY M. STERN, CPA
JOHN M. STERN, JR., CPA

To the Board of Directors
For All Seasons, Inc.
Easton, Maryland

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of For All Seasons, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of For All Seasons, Inc., and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MARYLAND ASSOCIATION OF
CERTIFIED PUBLIC ACCOUNTANTS
DELAWARE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
ALLIANCE GLOBAL

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2023, on our consideration of For All Seasons, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 For All Seasons, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Organization's fiscal financial statements as of June 30, 2022, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 14, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

PKS & Company, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Salisbury, Maryland
November 27, 2023

FOR ALL SEASONS, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

ASSETS

	2023	2022
CURRENT ASSETS		
Cash	\$ 544,566	\$ 1,321,688
Endowment fund, at fair value	12,856	11,738
Accounts receivable	12,125	71,676
Grant receivables	581,198	529,811
Client receivables, net	390,281	480,657
Current portion of unconditional promises to give	64,500	81,735
Prepaid expenses and deposits	97,020	159,938
Inventory	4,180	4,200
Total current assets	1,706,726	2,661,443
NONCURRENT ASSETS		
Unconditional promises to give, less current portion, net of discount	194,521	111,945
Property and equipment, net	1,779,156	1,869,387
Operating lease right-of-use assets, net	257,313	
Total noncurrent assets	2,230,990	1,981,332
Total assets	\$ 3,937,716	\$ 4,642,775

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 76,634	\$ 184,101
Accrued expenses		60,383
Accrued compensation	327,355	436,284
Deferred revenue		30,000
Other current liabilities	4,423	30,923
Current portion of long-term debt	75,774	75,774
Current portion of operating leases payable	118,556	
Total current liabilities	602,742	817,465
NONCURRENT LIABILITIES		
Long-term debt, less current portion	699,296	774,196
Operating leases payable, less current portion	140,971	
Total noncurrent liabilities	840,267	774,196
Total liabilities	1,443,009	1,591,661
NET ASSETS		
Without donor restrictions		
Undesignated	1,491,213	2,021,109
Investment in fixed assets, net of related debt	1,001,872	1,019,417
With donor restrictions	1,622	10,588
Total net assets	2,494,707	3,051,114
Total liabilities and net assets	\$ 3,937,716	\$ 4,642,775

The accompanying notes are an integral part of these financial statements.

FOR ALL SEASONS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

	2023		2022	
	Without donor restrictions	With donor restrictions	Total	Total
SUPPORT AND REVENUE				
Grants	\$ 3,320,619	\$	\$ 3,320,619	\$ 3,949,651
Client fees, net of adjustments	3,982,530		3,982,530	3,882,665
Contributions of financial assets	263,689	13,590	277,279	560,546
Contributions of non-financial assets	58,084		58,084	65,570
Coloring book income	66		66	328
Less: cost of goods sold	(20)		(20)	(15)
Special events, net of expenses	185,936		185,936	277,645
Interest and dividends	6,573		6,573	1,525
Net realized and unrealized gains (losses)	845		845	(2,047)
Building income	1,200		1,200	1,200
Contract revenue	27,698		27,698	16,950
Insurance proceeds				43,767
Miscellaneous income	8,577		8,577	13,332
Loss on asset disposal				(752)
Net assets released from restrictions	22,556	(22,556)		
Total support and revenue	<u>7,878,353</u>	<u>(8,966)</u>	<u>7,869,387</u>	<u>8,810,365</u>
EXPENSES				
Program services	6,714,088		6,714,088	6,764,560
Administrative	1,426,192		1,426,192	1,158,569
Fundraising	285,514		285,514	230,256
Total expenses	<u>8,425,794</u>		<u>8,425,794</u>	<u>8,153,385</u>
Change in net assets	(547,441)	(8,966)	(556,407)	656,980
NET ASSETS, BEGINNING OF YEAR				
	<u>3,040,526</u>	<u>10,588</u>	<u>3,051,114</u>	<u>2,394,134</u>
NET ASSETS, END OF YEAR				
	<u>\$ 2,493,085</u>	<u>\$ 1,622</u>	<u>\$ 2,494,707</u>	<u>\$ 3,051,114</u>

The accompanying notes are an integral part of these financial statements.

FOR ALL SEASONS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

	2023			2022	
	Program Services	Administrative Expense	Fundraising Expense	Total	Total
Accounting and legal fees	\$ 5,724	\$ 24,574	\$ 19,973	\$ 30,298	\$ 36,355
Advertising	97,303	84,079		201,355	231,219
Bad debt expense	22,000			22,000	23,184
Bank fees	12,339	1,147	1,214	14,700	11,537
Communication	78,612	565		79,177	73,507
Contract services	976,012	62,838	31,335	1,070,185	1,060,847
Direct expenses for special events			17,157	17,157	84,353
Dues and subscriptions	15,510	10,551	136	26,197	28,140
Equipment	325,656	67,092	7,461	400,209	381,669
Food and travel	53,323	11,003	5,879	70,205	53,054
Fringe benefits	578,104	128,098	20,021	726,223	663,771
Insurance	55,502	14,226		69,728	60,099
Interest	22,425	8,721		31,146	30,643
Maintenance and repairs	145,187	56,462		201,649	159,496
Miscellaneous	9,136	15,768	100	25,004	25,091
Office supplies	35,630	2,765	4,207	42,602	42,099
Other payroll expense	39,731	8,804	1,376	49,911	48,148
Outreach	10,232	2,445		12,677	51,347
Postage and shipping	3,580	13,706	5,369	22,655	21,180
Rent	146,199			146,199	115,405
Salaries and wages	3,893,018	862,624	134,821	4,890,463	4,687,438
Supplies	46,666	17,307	53,423	117,396	66,774
Training	55,120	3,541	199	58,860	136,121
Utilities	21,422	4,342		25,764	25,455
Total expenses before depreciation	6,648,431	1,400,658	302,671	8,351,760	8,116,932
Depreciation	65,657	25,534		91,191	120,806
Total expenses by function	6,714,088	1,426,192	302,671	8,442,951	8,237,738
Less direct expenses for special events			(17,157)	(17,157)	(84,353)
Total expenses as presented on the Statement of Activities	\$ 6,714,088	\$ 1,426,192	\$ 285,514	\$ 8,425,794	\$ 8,153,385

The accompanying notes are an integral part of these financial statements.

FOR ALL SEASONS, INC.

STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)**

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (556,407)	\$ 656,980
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization expense	91,191	120,806
Depreciation of right-of-use assets	2,214	
Loss on disposal of assets		752
Changes in operating assets and liabilities:		
Decrease (increase) in operating assets		
Trade receivable	59,551	(50,830)
Grants receivable	(51,387)	31,399
Client receivable, net	90,376	(110,698)
Promises to give	(65,341)	(193,680)
Prepaid expenses and deposits	62,918	(74,913)
Inventory	20	15
Increase (decrease) in operating liabilities		
Accounts payable	(107,467)	123,112
Accrued expenses	(60,383)	31,585
Accrued compensation	(108,929)	255,205
Deferred revenue	(30,000)	30,000
Other current liabilities	(26,500)	22,683
Net cash provided (used) by operating activities	(700,144)	842,416
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment value	(1,118)	1,809
Purchases of property and equipment		(313,681)
Net cash used by investing activities	(1,118)	(311,872)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from cash at debt refinance		229,671
Principal payments on mortgage	(75,860)	(58,060)
Net cash provided (used) by financing activities	(75,860)	171,611
Net increase (decrease) in cash	(777,122)	702,155
CASH, BEGINNING OF YEAR	1,321,688	619,533
CASH, END OF YEAR	\$ 544,566	\$ 1,321,688
SUPPLEMENTARY INFORMATION		
Interest paid	\$ 31,146	\$ 29,830

The accompanying notes are an integral part of these financial statements.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NATURE OF ACTIVITIES

For All Seasons, Inc. was established in 1986 as a nonprofit corporation organized under the laws of the State of Maryland for the purpose of providing therapy, advocacy, education and psychiatric care to English and Spanish speaking individuals regardless of one's ability to pay. Sources of revenue include client fees, grants and contributions. Programs include:

Mental Health and Psychiatric Care	Victims of Crime Assistance
Medication Management	24-Hour Hotline and Advocacy
School Based Mental Health Services	Urgent Care/Crisis Appointments
Victim Services for Human Trafficking	Latino Outreach and Education
Rape Crisis Center	Trauma Informed Community Training
Sexual Assault Prevention	

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The Organization's policy is to prepare the financial statements on the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when they are incurred.

Comparative financial information

The financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2022, from which the summarized information was derived. Certain amounts in the prior year financial statements have been reclassified to conform to the current year's presentation.

Financial statements presentation

For All Seasons, Inc. has adopted the provisions of the American Institute of Certified Public Accountants' Audit and Accounting Guide for Not-For-Profit Organizations in the presentation of its financial information.

Net assets and revenues, including contributions, are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of For All Seasons, Inc. and changes therein are classified and reported as follows:

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial statements presentation (Continued)

Without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the Board of Directors.

With donor restrictions - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions may be perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Cash and cash equivalents

The Organization considers all highly liquid investments with a maturity of three months or less, including amounts in money markets accounts, to be cash equivalents.

Receivables

Accounts receivable are stated at the amount the Organization expects to collect on the balances. Management charges off to expense any balances that are determined to be uncollectible, which is after all attempts at collection have failed. Receivables for grants and contracts include primarily Federal revenues.

Allowance for uncollectible accounts

The allowance for uncollectible accounts is based on management's assessment of the collectability of existing accounts receivable. As of June 30, 2023 the allowance for uncollectible accounts for client receivables was \$11,000. No allowance is deemed necessary for grant receivables or other accounts receivables.

Inventory

Inventory is stated at cost at year-end as determined by the first-in, first-out method.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Endowment fund

The Organization follows the Not-For-Profit Entities subtopic of the FASB Accounting Standards Codification with respect to investments. Under this subtopic, investments in marketable securities with readily determinable fair values are reported at their fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

The Organization has an endowment fund with Mid-Shore Community Foundation (MSCF). As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absences of donor-imposed restrictions.

Investment Policy - IRS regulations permit the Organization to indicate investment preferences for the fund; however, MSCF retains final discretion regarding the investment of the fund. The investments are administered in accordance with MSCF's investment policies determined by its board of directors.

Investment Spending Policy - Distributions are made under the terms of MSCF's spending policy for endowed funds as it is amended from time to time. The fund is managed using a total return concept of endowment management based on MSCF's spending policy rate, as adjusted by MSCF's board of directors. MSCF's spending policy is designed to maintain, and if possible, increase the real value (as adjusted by inflation) of the fund while at the same time providing a relatively stable but predictable level of fund for the Organization. Distributions may be made annually, at the discretion of the Organization, according to MSCF's spending policy without regard to the recorded principal value of the fund. MSCF's board of directors reviews the spending policy annually and approves the spending rate for the following year.

Property and equipment

Property and equipment are carried at cost, or if donated, at their fair market value at the date of the gift. Depreciation is computed on the straight-line method over the estimated useful lives of the assets. Purchases of property and equipment that exceed \$5,000 and that have a useful life of at least one year are capitalized. When assets are retired or disposed of, the cost and related accumulated depreciation are removed from the books, and any gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to expense as incurred, whereas significant renewals and betterments are capitalized.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and equipment (Continued)

Depreciation expense is as follows:

	<u>Life</u>	<u>June 30, 2023</u>
Buildings	39 years	\$ 63,885
Furniture, equipment, and software	3 to 7 years	17,198
Land and leasehold improvements	7 to 39 years	5,800
Accreditation and loan costs	3 to 10 years	4,308
Right-of-use assets	Life of lease	2,214
		<u>\$ 93,405</u>

Contribution revenue

Contributions received are recorded as with or without donor restrictions, depending on the existence or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in nets assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized.

The Organization records contributions (including promises to give) when the contributions are deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of assets or at the time an unconditional promise to give is made.

Promises to give

Promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year.

Conditional promises to give, where the donor has placed a condition on the gift that the ultimate transfer of the assets or promise to give is contingent on a future and uncertain event, are not recorded as contributions until the condition is met.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions of nonfinancial assets

Donated assets are recorded as support at their estimated fair values at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use are reported as support with donor restrictions. Absent donor stipulations regarding how long the donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor at which time net asset with donor restrictions are reclassified to net assets without donor restrictions. Donated services that require specialized skills or enhance nonfinancial assets are recorded as support at fair value at the time of donation with a corresponding charge to expense.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. In the opinion of management, such differences would not be significant.

Advertising

The Organization's policy is to expense advertising costs as the costs are incurred. Advertising cost for the year ended June 30, 2023 was \$201,355.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Expenses that can be identified with a specific program are allocated directly to that program. Expenses that are common to more than one service require allocation on a reasonable basis. The expenses allocated include salaries and benefits which are allocated on the basis of time and efforts as well as depreciation expense, building repair and maintenance and interest expense which is allocated on a square footage basis.

Concentration of credit risk

The Organization's cash held at financial institutions may, at times, exceed the Federal Deposit Insurance Corporation (FDIC) limits of \$250,000 per institution, under FDIC's general deposit insurance rules. As of June 30, 2023, cash did not exceed FDIC insurance limits.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore has no provision for income taxes.

Under the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*, tax positions initially need to be recognized in the financial statements when it is more likely than not the positions will be sustained upon examination by the taxing authorities. As of June 30, 2023, the Organization has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Compensated absences

Employees of the organization are entitled to paid vacation, depending on length of service. Accrued vacation payable is included in accrued compensation in the accompanying financial statements based on days of vacation earned but not yet used by the employees.

New Accounting Standard – Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, *Leases*) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization adopted the standard effective July 1, 2022, and recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022, are made under prior lease guidance in FASB ASC 840.

The Organization elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Standard – Leases (Continued)

As a result of the adoption of the new lease accounting guidance, the Organization recognized the following as of July 1, 2022:

- a) Operating lease liability of \$190,136 which represents the present value of the remaining lease payments discounted using the Organization's risk-free discount rate;
- b) Right-of-use asset which represents the original lease payable of \$330,769 less accumulated amortization of \$140,633.

Leases

The Organization leases office spaces and printer and copier machines under operating leases. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, current liabilities, and long-term liabilities on the statement of financial position. The Organization has no finance leases.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the operating leases don't provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

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

Reclassifications

Certain amounts in prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Subsequent events

Management has evaluated subsequent events through November 27, 2023, which is the date the financial statements were available to be issued.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

CONTINGENCIES

The Organization receives a substantial amount of their revenue from government grants and contracts, all of which are subject to audit by the government. Until such audits have been completed and final settlement reached, there exists a contingent liability to refund any amounts received in excess of allowable costs. Management believes that no significant liability will result from audit adjustments, if any.

LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets at June 30, 2023:

Financial assets at year end:

Cash and cash equivalents	\$	544,566
Accounts receivables		12,125
Grant receivables		581,198
Client receivables, net		390,281
Promises to give		259,021
Total financial assets		<u>1,787,191</u>

Less amounts not available to be used within one year:

Noncurrent promises to give		(194,521)
Net assets with donor restrictions		(1,622)
		<u>(196,143)</u>

Financial assets available to meet general expenditures over the next twelve months

\$ 1,591,048

In addition, For All Seasons, Inc. has a line of credit available of \$600,000.

For All Seasons, Inc. manages its cash available to meet general expenditures by adopting and operating within an annual budget approved by the Board of Directors. All expenditures, other than routine operating budgeted items, are authorized by the Board of Directors.

CONCENTRATIONS

For All Seasons, Inc. receives a substantial amount of its support from Federal agencies. A significant reduction in the level of this support would have a negative effect on the Organization's programs and activities.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

ENDOWMENT FUND

In December of 2017, the Organization invested \$10,000 in an agency endowment fund (the fund) with Mid-Shore Community Foundation (MSCF), a 501(c)(3) public charity that helps individuals, families, businesses, private foundations and others accomplish their charitable giving objectives. The purpose of the fund is to receive and administer funds as an endowment to provide financial support for the operations of For All Seasons, Inc., which includes mental health, psychiatric and rape crisis services throughout the Mid-Shore.

The Fund is managed using a total return concept of endowment management based on MSCF's spending policy rate, as adjusted from time to time by MSCF's board of directors. MSCF's spending policy for endowed funds is designed to maintain and, if possible, increase the real value (as adjusted by inflation) of the Fund while at the same time providing a relatively stable but predictable level of funding for the Organization.

Investments reported at net asset value: Valued at net asset value based primarily on observable inputs. Net asset values are based upon the fair value of the underlying assets of the investments derived principally from or corroborated by observable market data.

There were no changes in valuation techniques in the year ended June 30, 2023.

Activity in the investment for the year ended June 30, 2023 is as follows:

Balance, beginning	\$	11,738
Realized gain		359
Unrealized gain		486
Investment fees		(136)
Interest income		409
Balance, ending	\$	<u>12,856</u>

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

FAIR VALUE MEASUREMENTS

The FASB Accounting Standards Codification establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Investments maintained by the Mid-Shore Community Foundation: Valued at the reported fund balances by MSCF which represents the Endowment Fund's share in a portion of the total investments held by the CFES.

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth, by level within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2023:

Description	Fair Value Measurement at June 30, 2023			Total
	Reporting Date Using:			
	(Level 1)	(Level 2)	(Level 3)	
Investment at the Community Foundation	\$	\$	\$ 12,856	\$ 12,856
Total	\$	\$	\$ 12,856	\$ 12,856

The Organization recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels in the year ended June 30, 2023.

The following table sets forth a summary of changes in the fair value of the plan's level 3 assets for the year ended June 30, 2023:

Assets Measured at Fair Value on a Recurring basis Using Significant Unobservable Inputs (Level 3).

	<u>Investment at the Community Foundation</u>
Balance, beginning of year	\$ 11,738
Change in value	<u>1,118</u>
Balance, end of year	<u>\$ 12,856</u>

PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2023:

Buildings	\$ 2,128,270
Equipment	43,969
Furniture and fixtures	5,354
Land	360,000
Accreditation and loan costs	19,639
Land improvements	25,175
Leasehold improvements	38,065
Software	<u>162,445</u>
	2,773,321
Less accumulated depreciation/amortization	<u>(994,165)</u>
	<u>\$ 1,779,156</u>

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

LINE OF CREDIT

The Organization has a line of credit with Shore United Bank, with a borrowing limit of \$600,000. The interest rate is subject to change from time to time based on changes in an independent index which is the highest Prime rate published in the Money Rates section of the Wall Street Journal (the "Index"). The index at the time of the change in terms agreement was 3.250%. Interest on the unpaid principal balance of the loan is calculated using a rate of 0.500 percentage points over the Index, rounded to the nearest 0.125 percent, resulting in an initial rate of 3.750% per annum.

LONG-TERM DEBT

Long-term debt consists of the following at June 30, 2023:

Mortgage payable to PSB, due in monthly installments of \$8,928, including interest based on a 10-year amortization schedule.

Secured by property at 300 Talbot Street, Easton, Maryland. Interest at 3.75%.

	\$	783,306
Less current portion of long-term debt		(75,774)
Less unamortized loan costs		(8,236)
Total long-term debt	\$	<u>699,296</u>

Maturities of long-term debt, as of fiscal years ending June 30 are as follows:

2024	\$	75,774
2025		81,747
2026		84,910
2027		88,195
2028		91,567
Thereafter		<u>361,113</u>
Total	\$	<u>783,306</u>

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

EVENTS

The special events income and the related direct costs for the year ended June 30, 2023 consisted of the following:

	<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>
Belle Notte event	\$ 150,351	\$ 8,489	\$ 141,862
Heart event	44,108	3,960	40,148
Jazz event		58	(58)
Valentines Day Auction	8,634		8,634
Other special events		4,650	(4,650)
	<u>\$ 203,093</u>	<u>\$ 17,157</u>	<u>\$ 185,936</u>

NET ASSETS

Net assets with donor restrictions were as follows as of June 30, 2023:

Specific Purpose:	
Talbot Fam Network	\$ 1,000
Mid Shore Community Foundation	<u>622</u>
	<u>\$ 1,622</u>

FOR ALL SEASONS, INC.
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

OPERATING LEASES

The Organization is the lessee of various office spaces under operating leases expiring in 2024 through 2029.

The components of lease expense are as follows:

Year ended June 30,		<u>2023</u>
Operating lease cost		\$ 131,016

Right-of-use assets obtained in exchange for lease obligations:

Operating leases		\$ 183,489
------------------	--	------------

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases		\$ 128,801
--	--	------------

Other information related to leases was as follows:

Weighted Average Remaining Lease Term		
Operating leases		2.78 years
Weighted Average Discount Rate		
Operating leases		5.50%

Future minimum lease payments for operating leases are as follows:

	<u>Year ending June 30,</u>	
	2024	\$ 129,737
	2025	70,276
	2026	56,118
	2027	17,383
	2028	6,242
	Thereafter	<u>931</u>
Total future minimum lease payments		280,687
Less interest expense		<u>(21,160)</u>
Total		<u>\$ 259,527</u>

FOR ALL SEASONS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

RETIREMENT PLAN

The Organization established a 401(k) Plan for eligible employees as of January 1, 2020. For each calendar year, the Organization contributes a matching contribution to each employee's plan equal to 100% of the match employee contributions not in excess of 3% of the employee's compensation plus 50% of the matched employee contributions that exceed 3% of the employee's compensation but that does not exceed 5% of the employee's compensation. The Organization's contribution to the plan for the year ended June 30, 2023 was \$94,324.

CONTRIBUTED NONFINANCIAL ASSETS

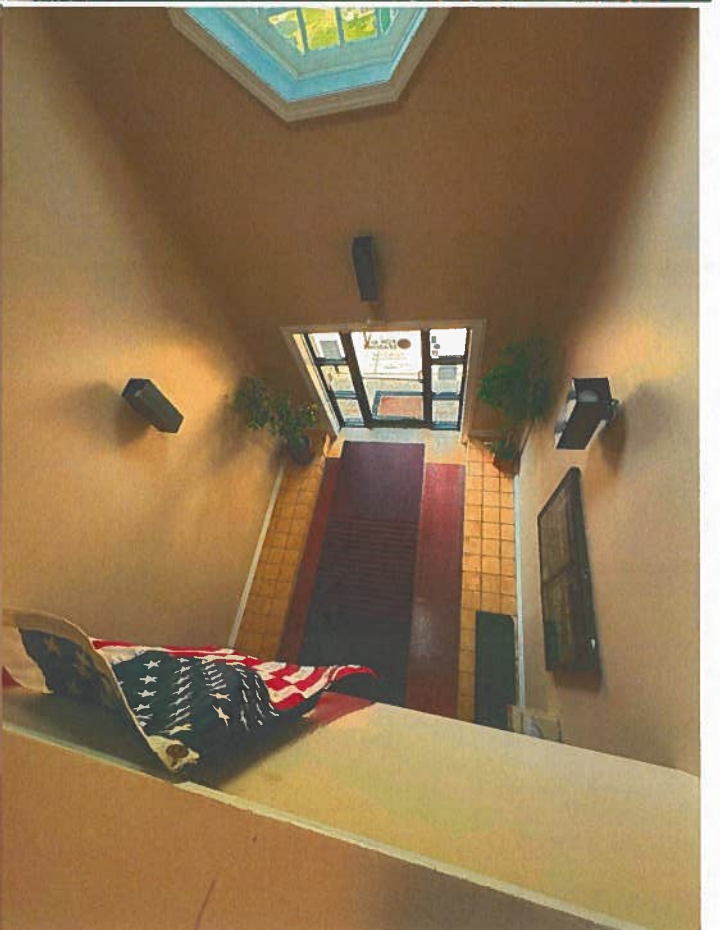
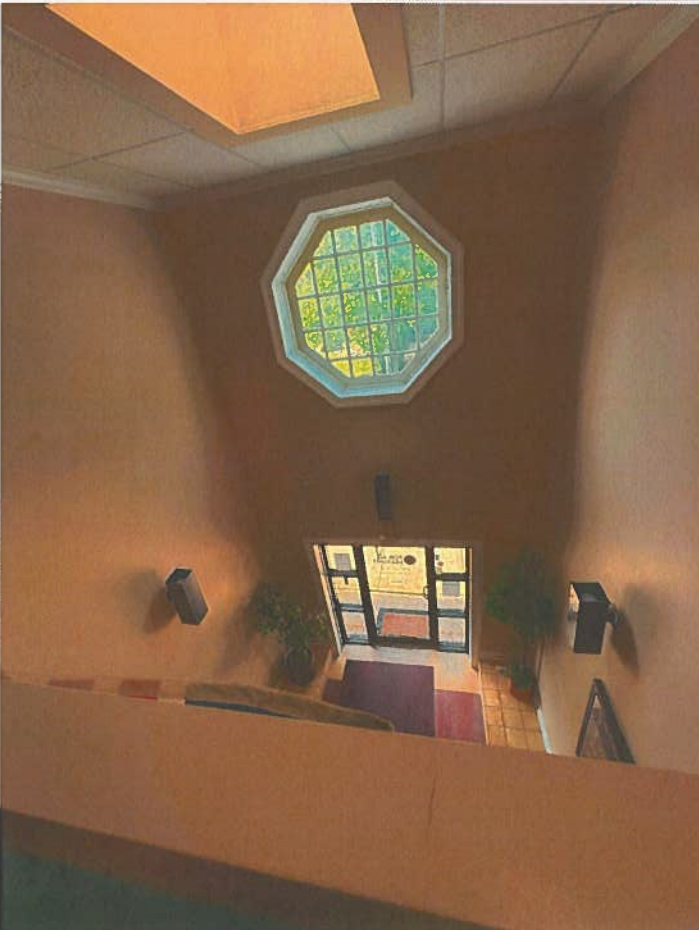
The fair value of non-cash contributions are recorded as contributions in the financial statements and the corresponding program expenses for the year ended June 30, 2023. The total in-kind contributions for the year ended June 30, 2023 were \$58,084. This total was made up of donated auction goods of \$26,884 and professional services of \$31,200. There were no donor restrictions on non-cash contributions received.

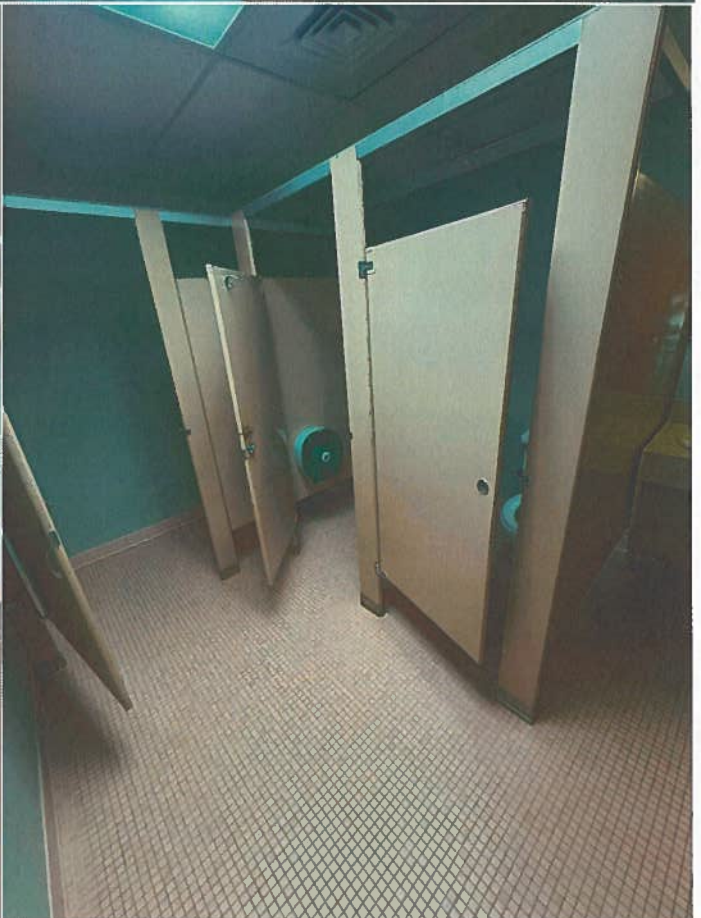
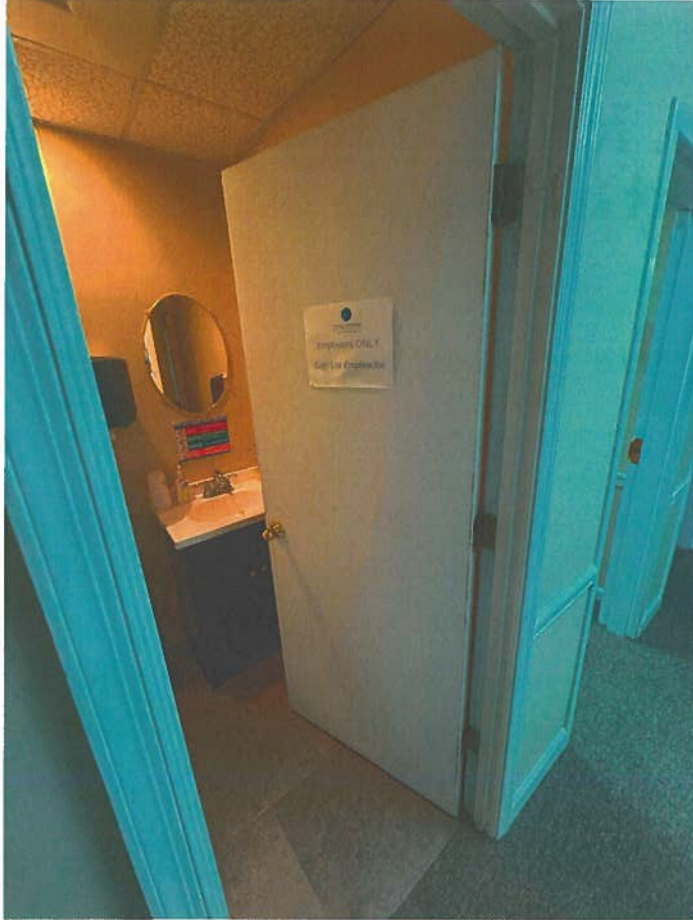
A number of volunteers have donated significant amounts of their time on behalf of the Organization's efforts. However, the value of donated services meeting the requirements for recognition was not material and is not reflected in the accompanying financial statements.

GOVERNMENT AUDITING STANDARDS REPORT

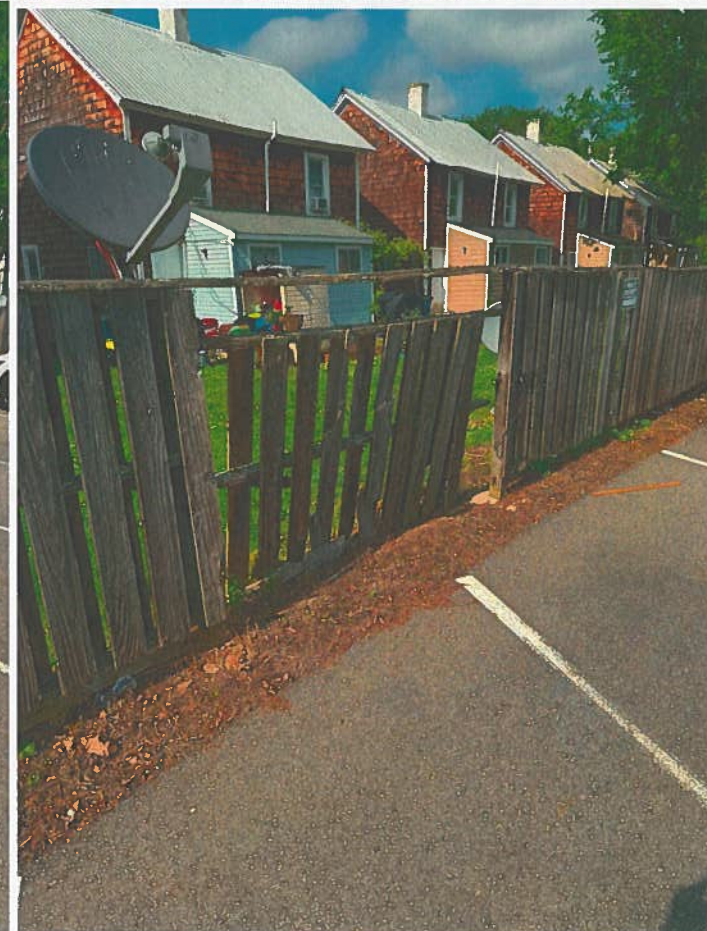
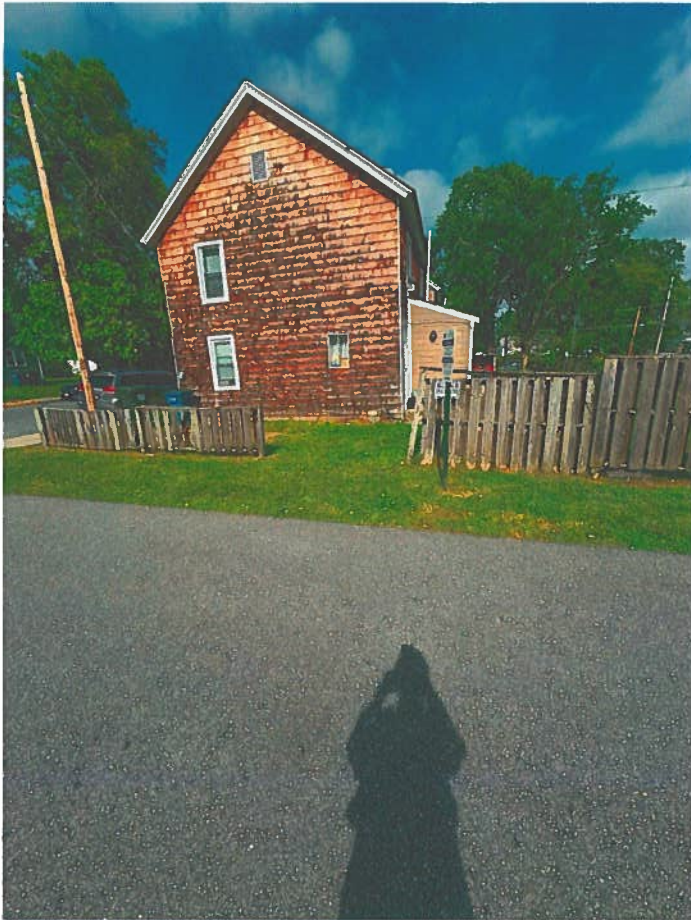


Talbot County – FY25 CDBG App - For All Seasons





Talbot County – FY25 CDBG App - For All Seasons



Add App Doc # 11

Board Executive Committee

Melissa Kelly (Chair)
Leslie Sea (Past Chair)
Kamari Collins, Ed.D. (1st Vice Chair)
Diane Flagler (2nd Vice Chair)
Leonard Wolf, CPA, RIA (Treasurer)
Shay Lewis-Sisco (Secretary)



FOR ALL SEASONS
Behavioral Health & Rape Crisis Center
— help · hope · healing —

Members-at-Large

Linda Booze
Alison Davis, Ph.D.
Michael Flaherty, Ph.D.
Ronald Frampton
Andrew Moon, Psy.D.
Sharon Pepukayi, Ed.D.
Alexa Seip

June 6, 2024

Mary Kay Verdery
Grants Administrator
Talbot County Courthouse
11 North Washington Street
Easton, MD 21601

Subject: Preliminary Cost Estimate

Dear Ms. Verdery,

As previously discussed, For All Seasons, Inc.'s capital improvement project has been designed as a possible multi-phase project. The final scope of the entire project is still in the exploratory phase and will be determined at a later date. The full project scope is included in the cost estimate enclosed within this packet. Please note that the phase 2 and beyond options explored within are confidential in nature.

However, the scope of work we have included within the CDBG application is definite and approved by our Board of Directors. During our work with RAUCH, they have provided a preliminary breakdown of the portion of the cost estimate that these phase 1 improvements will constitute informally. These estimates are reflected in our CDBG project budget.

To assist For All Seasons in containing costs until funding is secured, RAUCH has indicated that a detailed, line-item cost estimate will be provided in the schematic design phase; currently we are in the pre-design phase. RAUCH has assisted in producing the cost estimates contained within the CDBG budget, however.

The cost estimate enclosed does not match the CDBG project budget on an item-by-item basis due to the inclusion of projected costs for potential future phases. These future phases are still under exploration and have not been finalized and are NOT reflected in the CDBG budget. The CDBG budget specifically pertains to the definite and approved scope of work for phase 1.

Sincerely,

Lauren Kay Weber
VP, Strategy and Development

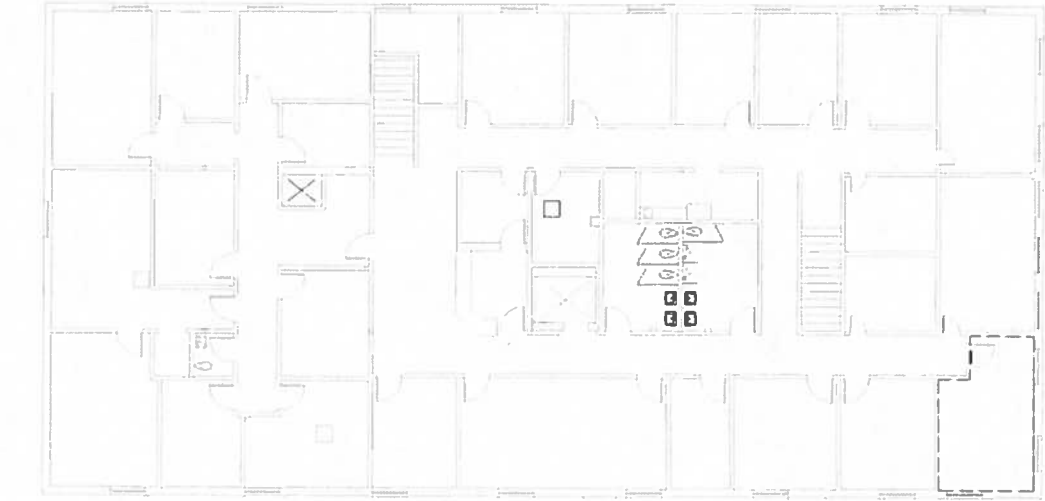
For All Seasons (FAS) - Preliminary Estimated Project Costs									
Div	Item	QTY	Unit	Unit Price	Extended	Sub Totals	Vendor	Remarks	
Building									
Items in red are excluded									
1	General Conditions								26500 sq ft
	Land Acquisition	1	LS	\$	\$			excluded	26500
	Legal Fees	1	LS	\$	\$			excluded	
	Civil, Survey, Arch, Struct, MEP Engineering Fees - Allowance	1	LS	\$ 900,000.00	\$ 900,000.00				
	Permits, Impact Fees, Etc. - Allowances	1	LS	\$ 300,000.00	\$ 300,000.00			10% (Typically 10-15% construction costs) assume \$9million	
	GC General Conditions	1	LS	\$ 675,000.00	\$ 675,000.00			Superintendent; project mgmt, dumpsters; clearing, bldg stakeout etc.	
	GC Overhead & Profit	1	LS	\$ 720,000.00	\$ 720,000.00			8% (Typically 5-10% construction costs)	
	Testing Allowance	1	LS	\$ 75,000.00	\$ 75,000.00				
	Insurance	1	LS	\$ 90,000.00	\$ 90,000.00			Typically 1% construction costs assume \$9million	
2	Demolition Construction Costs					\$ 307,500	Sub Total		
	Building Demolition - Allowance	1	LS	\$ 300,000.00	\$ 300,000.00				
	Haz Mat Testing - Allowance	1	LS	\$ 7,500.00	\$ 7,500.00				
3	Building Construction Costs					\$ 7,960,000	Sub Total		
	Site Construction	1	LS	\$ 1,500,000.00	\$ 1,500,000.00			Based on current similar projects	
	Building	24,500	EA	\$ 245.00	\$ 6,360,000.00			Based on sf costs HS Means 2023	
	Landscaping	1	LS	\$ 100,000.00	\$ 100,000.00				
4	Furniture, Fixtures & Equipment					\$ 230,000	Sub Total		
	Furniture, Fixtures & Equipment	1	LS	\$ 200,000.00	\$ 200,000.00				
	Signage (Interior & Exterior)	1	LS	\$ 15,000.00	\$ 15,000.00				
	Art	1	LS	\$ 15,000.00	\$ 15,000.00				
5	Contingency					\$ 849,750	Sub Total		
	10% of Project Costs	1	LS	\$ 849,750.00	\$ 849,750.00				
6	TOTAL					\$ 12,111,250	Sub Total		
						\$ 10,900,125			\$ 11,000,000
						\$ 11,923,875			\$ 12,500,000

DRAFT - To be modified in phase 2

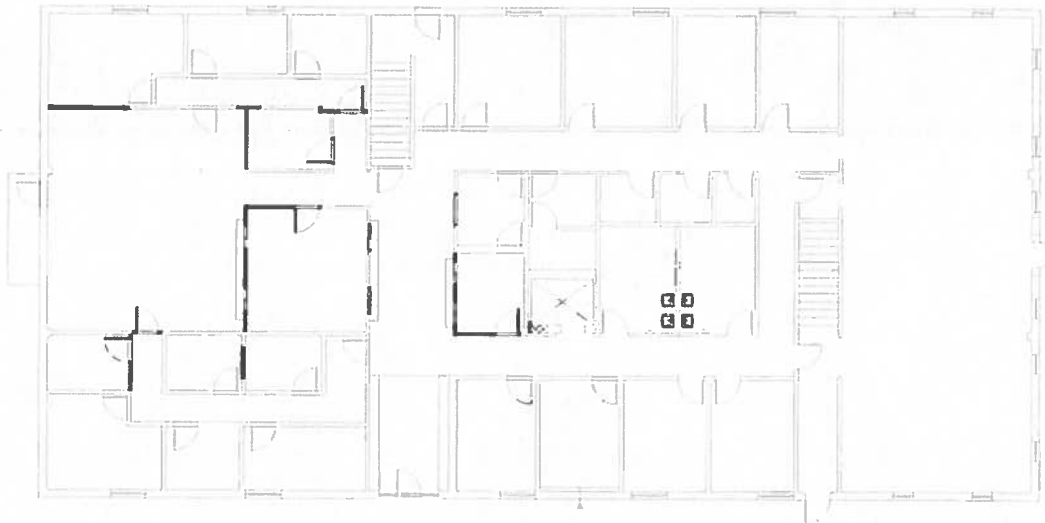
This cost estimate includes the proposed scope of our project (renovations work in the scope of work of the Talbot County CDBa application), and also additional project items that may or may not occur in later phases.

Namely, this cost estimate includes building expansion in a later phase that would create a building annex for additional office space.

Lawrence
06/06/24



EXISTING 2ND FLOOR PLAN



EXISTING 1ST FLOOR PLAN



FOR ALL SEASONS HEADQUARTERS

4/2/2024

ITEMS IN RED - CLIENT TO CONFIRM

DESCRIPTION	SPACE PROGRAM			REMARKS
	SQUARE FOOTAGE	EXISTING SQUARE FOOTAGE	PROPOSED OP 2	
GENERAL SPACES	2465			
WAITING AREA	500	694	432	
RECEPTION/Cent Services	300	233	233	
KITCHENETTE/PANTRY/COFFEE (QTY 3)	200	108	112	QTY 2
LUNCH BREAK ROOM (15 OCCP)	225			
VENDING (3 MACHINES)	80			STAFF? PUBLIC? ADJ
COPIER/STORAGE/MAIL	200	77	74	
COPY			43	
STORAGE			350	
CONFERENCE ROOM - 12-SEATS	450	365	207	COMBINED WITH BOARD ROOM
BOARD ROOM (12 MEMBERS) - 16 SEATS	500			
EXECUTIVE OFFICES:	662			
PRESIDENT & CEO	250	250	186	
CONTRACTOR WORK SPACE (4 WORK STATION)	100			CONFIRM?
Podcast Green Screen Room	168		163	
HUMAN RESOURCES	144			
IT	310			
EXECUTIVE ASSIST & IT MGR	150	303	159	
IT HELP DESK TECH	80		122	
STORAGE	100			
CLINICAL	3355			
CLINICAL ADMINISTRATIVE ASST	120		171	
CHIEF CLINICAL OFFICER	160	168	219	
CLINICAL ADMIN ASSISTANT	120		164	
DIRECTOR OF CLINICAL SERVICES	150		184	
CLINICAL DIRECTOR		240	121	
CLINICAL DIRECTOR		240	121	
CASE MANAGEMENT				
CASE MANAGER 1	120		164	
CASE MANAGER 2	75		100	
CASE MANAGER 3	75		128	
CASE MANAGER 4	75		100	
CASE MANAGER 5	75			
LATINO SERVICES				
	150	192	123	
	120		87	
	120			
	150	112	218	
	120		122	
	120		122	
	150	137	122	
	120		154	
	120		154	
	120		154	
	120			
	120			
	120			
	?			CONFIRM ?
	80			WHAT IS BEING STORED?
	150		220	QTY OF SPACES
	150		220	QTY OF SPACES
	375			
CLINICAL STAFF	3764			
LICENSED CLINICIAN1	192	136	131	
LICENSED CLINICIAN2	192	136	161	
LICENSED CLINICIAN3	192	136	172	
LICENSED CLINICIAN4	192	136	144	
LICENSED CLINICIAN5	192	136	144	
LICENSED CLINICIAN6	192	136	221	
LICENSED CLINICIAN7	192	136	163	
LICENSED CLINICIAN8	192	136	161	
LICENSED CLINICIAN9	192	136	161	
LICENSED CLINICIAN10	192	136	161	
LICENSED CLINICIAN11	192	136	161	
LICENSED CLINICIAN12	192	136	161	
LICENSED CLINICIAN13	192		161	
LICENSED CLINICIAN14	192		161	
ART THERAPY	256		260	INDIVIDUAL OR GROUP THERAPY
PLAY THERAPY - TWO WAY MIRROR	168		230	NEXT TO CLINICIAN OFFICE FOR OBSERVATION
PLAY THERAPY OBSERVATION RW, TWO WAY MIRROR	168		164	
TELEHEALTH ROOM 1	121	120	120	
TELEHEALTH ROOM 2	121	120	120	
TELEHEALTH ROOM 3	121		119	
TELEHEALTH ROOM 4	121			

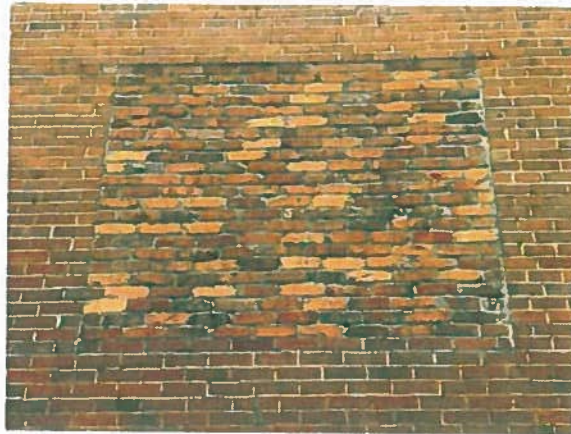
SPACE PROGRAM				
DESCRIPTION	SQUARE FOOTAGE	EXISTING SQUARE FOOTAGE	PROPOSED OP 2	REMARKS
RAPE CRISIS CENTER	2421	780		
DIRECTOR OF VICTIM SERVICES	150	138	173	
VICTIM ADVOCATE	210		150	
VICTIM ADVOCATE	210		124	
HUMAN TRAFFICKING NAVIGATOR	210		101	
WAITING AREA/GATHERING AREA	144			
KITCHENETTE	63			
ENTRANCE AIRLOCK	72		96	
RECEPTION	130		102	
RAPE CRISIS RESTROOM (private)	80		67	
LICENSED CLINICIAN15	192	138	86	
LICENSED CLINICIAN16	192	138	74	
LICENSED CLINICIAN17	192	138	166	
LICENSED CLINICIAN18	192		220	
LICENSED CLINICIAN19	192			
LICENSED CLINICIAN20	192			
STORAGE	70		110	
MEDICAL	1313			
CHIEF MEDICAL OFFICER	160			
PSYCHIATRIC NURSE PRACTITIONER1	120			
PSYCHIATRIC NURSE PRACTITIONER2	120			
TELEHEALTH NURSE PRACTITIONER	120			
MEDICAL ASSISTANT	120			
TELEHEALTH COORDINATOR	120			
MEDICAL ASSISTANT	120			
MEDICAL WAITING AREA (OCC 4)	60			
EXAM ROOM (MULTI-PURPOSE)	143			TRADITIONAL EXAM ROOM SIZE (CHAIRS ONLY - 53SF)
EXAM ROOM	40			
EXAM ROOM	120			
EXAM ROOM	80			
M/PSYCH		147	187	
M/PSYCH		137	176	
MA		93	176	
PSYCH		193	112	
BILLING/OPERATIONS				
CHIEF OPERATING OFFICER	150	171	233	
BILLING		81		
CLIENT BILLING SPECIALIST1	75		140	confirm open space
CLIENT BILLING SPECIALIST2	75			
CLIENT BILLING SPECIALIST3	75			
COLLECTION SPECIALIST	75			
COORD OF GRANTS & CLIENT BILLABLES - DATA ANALYST	75			
OPERATIONS & CLIENT SERVICES				
DIRECTOR OF PRACTICE OPERATIONS	150		147	
ASST CLIENT SERVICES SUPERVISOR	100		116	
CLIENT SERVICES SPECIALIST1	75			confirm open space
CLIENT SERVICES SPECIALIST2	75			
CLIENT SERVICES SPECIALIST3	75			
CLIENT SERVICES SPECIALIST4	75			
CLIENT SERVICES SPECIALIST5	75			
CLIENT SERVICES SPECIALIST6	75			
CLIENT SERVICES SPECIALIST7	75			
CLIENT RECORDS				
DIRECTOR OF CLIENT RECORDS	150		147	
CLIENT RECORDS SPECIALIST1	75		150	
CONSULTATION AREAS (qty 2)	240		148	Open space? Confirm qty? is this the billing specialist? Confirm?
Virtual services infrastructure				
FINANCE	405			
CHIEF FINANCIAL OFFICER	150	243	137	
DIRECTOR OF FINANCE	120	135	120	
AP & PAYROLL SPECIALIST	75	88	110	
HUMAN RESOURCES MANAGER	120	148	110	
MARKETING	375			
VP OF MARKETING AND COMMUNICATIONS	150	189	160	
OUTREACH AND MARKETING ASSOCIATE	75	130	131	Confirm?
MARKETING COORDINATOR	150		140	ASSUMING SHELF STORAGE AND ASSEMBLY TABLE
DEVELOPMENT/EDUCATION	2685			
VP OF STRATEGY AND DEVELOPMENT	150		219	
DIRECTOR OF DEVELOPMENT	120		170	
EVENT COORDINATOR	75		111	
COMMUNITY ENGAGEMENT COORDINATOR	75			
DEVELOPMENT STORAGE	80			Confirm?
TRAINING ROOM - MULTI-FUNCTIONAL (OCC 75)	1125			
STORAGE/RESOUCUE AREA	120			
CLASSROOM1 (OCC 20)	300		350	CONFIRM?
CLASSROOM 2 (OCC 20)	300		350	CONFIRM?
FURNITURE STORAGE	240		53	CONFIRM?

#11

SPACE PROGRAM				
DESCRIPTION	SQUARE FOOTAGE	EXISTING SQUARE FOOTAGE	PROPOSED OP 2	REMARKS
DESCRIPTION	SQUARE FOOTAGE	EXISTING SQUARE FOOTAGE		REMARKS
BUILDING CORE	5893			
RESTROOMS	600	569	457	
MOTHER'S ROOM	72			
JANITOR'S CLOSET	120	105	135	
ELECTRIC ROOM	250			
MECHANICAL ROOM	125	100	372	
SPRINKLER ROOM	150		152	
VERTICAL CIRCULATION	250	897	1014	
HORIZONTAL CIRCULATION	4300	2374	4862	
IT/DATA/TELEPHONE	150	135		
BUILDING STORAGE	200	340		
MAINTENANCE				
MAINTENANCE OFFICE	80			
MAINTENANCE STORAGE	100			
ATRIUM	400			
RECEIVING				Same as mail room?
LOADING AREA	96			
Tenant Space		841		
TOTAL	25,488.00	13,031.00	21,145.00	SQ FT

For All Seasons Inspiration Board – April 3, 2024

Brick Infill



ALLEY RETAIL VIGNETTE



Board Executive Committee

Melissa Kelly (Chair)
 Leslie Sea (Past Chair)
 Kamari Collins, Ed.D. (1st Vice Chair)
 Diane Flagler (2nd Vice Chair)
 Leonard Wolf, CPA, RIA (Treasurer)
 Shay Lewis-Sisco (Secretary)



FOR ALL SEASONS
 Behavioral Health & Rape Crisis Center
 — help • hope • healing —

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 Alison Davis, Ph.D.
 Michael Flaherty, Ph.D.
 Ronald Frampton
 Andrew Moon, Psy.D.
 Sharon Pepukayi, Ed.D.
 Alexa Seip
 Kerry Weber

May 8, 2024

Mr. Chuck Callahan
 Talbot County Council President
 c/o Mary Kay Verdery, Grants Administrator
 Talbot County Courthouse
 11 North Washington Street
 Easton, MD 21601

Subject: Letter of Intent for Talbot County Community Development Block Grant Allocation

Dear Mr. Callahan,

For All Seasons, Inc. has been a cornerstone of support for the residents of Talbot County, the Mid-Shore region, and the state providing essential behavioral health and rape crisis services to all in need, regardless of one's ability to pay. In response to the call for proposals and in alignment with Community Development Block Grant (CDBG) guidelines and Talbot County's expressed priorities, we are submitting this letter of intent to seek \$750,000 in support. This investment will be directed toward creating operational capacity to increase services to low- and moderate-income persons. This project directly addresses the growing and urgent needs for victim support and mental health services in Talbot County, which pose a significant and immediate threat to the well-being of the community.

This capital improvement project will improve For All Seasons' headquarters, located at 300 Talbot Street in Easton. These improvements are essential will expand our capacity to support low- and moderate-income residents of Talbot County by increasing our ability to provide consistent, high-quality services in a safe, secure, and respectful environment.

Key upgrades will include:

- **HVAC upgrades**, including duct work to enhance air quality and energy efficiency;
- **Renovation of five bathrooms** to meet the increased usage and ensure compliance with the latest health and safety standards;
- **Replacement of emergency exit doors and locks** to enhance security and safety;
- **Installation of new, improved insulation** to increase energy efficiency and comfort;
- **Interior refurbishments** including repainting and recarpeting of the entire facility to provide a welcoming and professional environment;
- **Server room enhancements**, including a new server to boost our telehealth capabilities, ensuring robust and uninterrupted online service delivery to our remote clients;
- **Space reconfiguration** to include the enclosure of the second story vestibule and improvements in the space efficiencies of existing office layouts to create more functional service areas; and
- Other upgrades as necessary.

This capital investment will significantly amplify our ability to offer mental health and victim support services, enabling us to address the needs of an ever-growing patient population. As such, this project directly aligns with Talbot County's priorities and fulfills gaps in service noted by every major community needs assessment.

The Talbot County ARPA Survey clearly identified the critical need for improved access to mental health services within the county. The voices of our community members in the survey highlight the urgency and importance of expanding mental health facilities. In the public comments of the survey, the need for investment in mental health supports is mentioned an astonishing 41 times.

The Talbot County Community Needs Assessment published by the Neighborhood Service Center, Inc. (2019 – 2022) named “increased assistance for mental health and drug abuse” as a top 5 priority, noting that Talbot County suffers from a mental health provider shortage that significantly impairs community members from receiving necessary services.

Similarly, the Community Health Needs Assessment & Implementation Plan published by University of Maryland Shore Regional Health – our region’s official community health needs assessment and plan, per the Maryland Community Health Resources Commission – highlights the increasingly urgent need for increased mental health capacity in our community. The 2019-2022 plan listed mental health as the number four priority; the 2023-2025 plan elevated mental health to the number one priority.

Maryland Department of Health’s State Health Improvement Process (SHIP) Data notes that there has been significant and consistent negative movement on the issue of emergency department visits related to mental health in Talbot County. The data notes that 1 in 13 Talbot County residents have visited our emergency department for mental health-related reasons; five years prior, that number was 1 in 20. The need is dire and increasing.

For All Seasons’ services significantly reduce the need for emergency room visits for mental health crises by providing accessible, community-based preventative care and support. This not only alleviates the burden on our local hospital system, but also results in considerable healthcare savings. Studies show that for every dollar invested in expanded mental health care, returns of up to four dollars can be realized in improved health outcomes and productivity.

By enhancing For All Seasons’ capacity to provide enhanced mental health and sexual assault support services, this project directly addresses these urgent community calls for significant investments in mental healthcare. This alignment ensures that our project is not only a fulfillment of an immediate, identified community need, but also a strategic investment in the future resilience and health of Talbot County’s residents. This project will particularly address the needs of underserved populations, including low- and moderate-income youth, adults, and families; people of color; and other vulnerable groups.

This is a shovel-ready project. For All Seasons has already engaged RAUCH, of Easton, MD, for pre-construction services, including project management and architectural services. Additionally, we have already worked with the Mid-Shore Regional Council to secure this initiative as a Community Economic Development Strategy (CEDS) priority project. Execution of this project will commence immediately upon funding approval.

Post-completion, the ongoing operations of our expanded facility will be sustained through a combination of client fees, targeted grants, and private donor contributions. This strategy ensures the long-term viability of our services and the maintenance of our facilities without requiring continuous external funding.

This project embodies the goals of the CDBG program by addressing an urgent gap in services for low- and moderate-income persons. We respectfully request that the CDBG Task Force consider our proposal for funding under the current allocation round.

Thank you for considering our proposal. We are eager to continue serving our community with enhanced capabilities and are committed to achieving the goals set forth by CDBG and Talbot County.

Sincerely,



Beth Anne Dorman
President & CEO
For All Seasons, Inc.
(410) 822-1018
grantsadmin@forallseasonsinc.org
www.ForAllSeasonsInc.org

CC:

Mary Kay Verdery, Talbot County Grants Administrator, mkverdery@talbotcountymd.gov

App #14



WES MOORE
Governor
ARUNA MILLER
Lt. Governor
JACOB R. DAY
Secretary
JULIA GLANZ
Deputy Secretary

May 30, 2024

The Honorable Chuck Callahan
President
County Council
Talbot County
11 N. Washington Street
Easton, MD 21601

RECEIVED

JUN 03 2024

TALBOT COUNTY COUNCIL

Re: Waiver of Financial Threshold Requirements
Maryland Community Development Block Grant Program

Dear President Callahan:

This letter is in response to your letter regarding submission of an application to the Maryland Community Development Block Grant Program for the SFY 2025 Community Development Round. The County has requested a waiver of submission requirements in order to be eligible to apply for new funding.

Per the financial threshold requirements established by the program, the County is required to have requested 5% of the grant award for MD-24-CD-25 (Food Pantry Addition) by June 3rd to be eligible to submit an application. While the County will not meet that requirement, progress has occurred and construction should begin by July.

The request for a waiver of the expenditure requirements is approved and the County may submit an application for the funding round.

As always, it is a pleasure to work with Talbot County towards meeting the needs of its citizens. If you have any questions, please contact your Project Manager, Kecia Campbell, at 301/429-7504.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Stone".

Cindy Stone
Director
Community Development Programs

cc: Mary Kay Verdery, County
Kecia Campbell, CDBG

