



SHIRLEY N. MOREJON

## CHILDREN'S CANCER CENTER: NAVIGATING A PANDEMIC<sup>1</sup>

*“Although it seems like everything has stopped, their needs have not stopped.”*

Patricia “Patty” O’Leary, the Executive Director of the Children’s Cancer Center (CCC) had served as the nonprofit’s leader for more than a decade (See Exhibit 1). Patty’s passion and commitment to the development and well-being of children was her life’s mission. The experience she brought to the Center as an effective business owner in the community turned a once financially struggling organization into a financially stable community partner able to successfully deliver 25 unique programs to children and families battling cancer. Patty’s ability to cultivate relationships with many of the small to medium size businesses in the Tampa Bay and Sarasota area had driven the success of the organization. These businesses supported the Center through sponsorships and direct donations for the four signature events held each year: “Golf Madness, The Gelatin Plunge, The Fall Stampede and Wine, Women & Shoes” (“Children’s Cancer Center,” 2020).

CCC was established in 1974 by Dr. Janifer M. Judisch and Mac and Cecile Burnett, who lost their daughter Helen to leukemia. Dr. Juidisch and the Burnetts imagined a nonprofit that would help alleviate the stress of coping with a child’s life-threatening disease. “The philosophy of the original founders was that when a child is diagnosed, the entire family is really diagnosed” and 46 years later Patty O’Leary and the CCC team continued to dedicate their service to the “families of children who are battling cancer or chronic blood disorders with emotional, financial, and educational support necessary to cope with their life-threatening illness through 25 support programs and services currently helping over 1,000 families” in greater Tampa Bay and Sarasota (“Children’s Cancer Center,” 2020). While the organization had weathered many financial storms including the 2008 financial crisis, the arrival of COVID-19 in the United States threatened their future ability to serve the children of the CCC.

The spread of COVID-19 in the United States, leading to a statewide “Safer At Home” order, placed Patty and her team in an unfamiliar position of potentially not achieving their fiscal budget due to having to postpone the final two major fundraisers for the year, Golf Madness and The Gelatin Plunge. Not achieving the annual budget could mean that families most vulnerable to the pandemic would not have access to resources that would support their emotional, financial and social needs. The center was faced with the challenge of determining if or when they should host the two final events postponed by social distancing mandates. Patty and her team were also challenged with understanding the impact recent orders would have on their donor population. Would the CCC be able achieve their budgeted fundraising goals? Should the Center move forward with both events as previously planned or would it be best to host just one event and forgo the other to concentrate fundraising efforts? Were there any alternative fundraising options the CCC could consider in addressing any budget shortfalls?

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## The Nonprofit Sector

The Urban Institute in 2014 reported the number of Internal Revenue Service (IRS) registered nonprofits to be approximately 1.44 million. This was an increase of 8.6 percent from 2002. They also noted a healthy development in finances between the period of 2002 and 2012 for those nonprofits that were required to file forms with the IRS. Reported earnings grew 36.2% and assets grew by 21.5%. Expenses also grew 36.2% during the same period (McKeever & Pettijohn, 2014).

The sustainability of a nonprofit was predominantly measured by its ability to drive private charitable contributions and volunteerism. In 2013 total private giving—which includes individuals, foundations and businesses—totaled \$33.517 billion. This was an increase of over 4% from 2012. Giving USA (2014) reported that charitable giving grew for the fourth consecutive year in 2013, however, the organization noted that giving was still lower than the pre-recession.

The Institute reported over a quarter of Americans volunteered with a nonprofit in 2013 (McKeever & Pettijohn, 2014). This equated to approximately 8.1 billion hours in 2013 or work valued at \$163 billion. People were giving of their time and talents across a varied range of organizations such as the arts, health, education, advocacy groups, labor unions and business and professional associations. The list was much broader than the aforementioned as this only represents those organizations that were required to register. Nonprofits with less \$5,000 in annual revenue were not required to be registered with the IRS making the number likely much larger than the 1.44 million captured (McKeever & Pettijohn, 2014).

### Public Charities

The IRS classified public charities as those that ("Internal Revenue Service," 2020):

- *“Are churches, hospitals, qualified medical research organizations affiliated with hospitals, schools, colleges and universities,*
- *Have an active program of fundraising and receive contributions from many sources, including the general public, governmental agencies, corporations, private foundations or other public charities,*
- *Receive income from the conduct of activities in furtherance of the organization’s exempt purposes, or*
- *Actively function in a supporting relationship to one or more existing public charities.”*

Public charities comprised the largest category of nonprofit. Under the 501(c)(3) code public charities typically included arts, culture, humanities, education, health care and human services organizations as well as other organizations. Donations made by to these organizations were tax deductible. The Urban Institute noted that in 2012 there were almost 1 million organizations that were designated a public charity (McKeever & Pettijohn, 2014).

While data showed growth in both the number of nonprofits and in their financial health, that growth for the public charities was largely achieved prior to the recession of 2008.

### Severe Economic Downturn Impacts on Nonprofits

The financial crisis of 2008-2009, also referred to as the Great Recession, was classified as “the worst global recession since World War II by the International Monetary Fund” (Lin & Wang, 2016). The

impact on the nonprofit sector was unparalleled. The sector was stressed due to disruption to all of its traditional revenue sources. A nonprofit was dependent on the contributions of individuals, private sector and public grants. When those were compressed, a nonprofit might have to rely on income from investments of financial reserves or access to capital, both of which were difficult to achieve.

The researchers Lin & Wang noted that a crisis like the one in 2008-2009 was particularly tough on those non-fee-driven nonprofits such as the Children's Cancer Center. Their research noted that traditional fundraising might not be as effective during a crisis and due to that these organizations needed to conduct intense cost-benefit evaluations before deciding what fundraising, if any, would produce the most optimum outcome. As part of evaluating fundraising efforts, the research pointed to maintaining strong relationships with external funders as a viable strategic plan in weathering a crisis. Governments, private institutions, and wealthy individuals might be more isolated from volatility and could continue contributions allowing organizations to sustain operations and programs for their community. When evaluating all the factors that supported the ability of a nonprofit to weather an economic downturn, close attention needed to be paid to the organization's ability to drive their performance ratios; increasing operating margins and equity ratios while maintaining debt and administrative cost ratios low (Lin & Wang, 2016).

Patty O'Leary was no stranger to the impacts of a severe economic downturn, having joined the embattled Center as it dealt with the aftermath of the Great Recession. Patty and the team worked diligently to stay open and continue serving the community. The CCC came perilously close to shuttering their doors permanently on several occasions as operating expenses exceeded limited donations and reserves. Patty O'Leary was devastated to see the demand for services only increase as a result of the recession. CCC families felt impacts to their financial stability due to loss of employment, housing and healthcare all while trying to care for gravely ill children.

Since COVID-19 was a global health crisis, the impacts of the measures needed to contain the virus shuttered the global economy. According to the U.S. Bureau of Labor Statistics approximately 23 million Americans were without jobs in April 2020 (Hartman, 2020). The U.S. unemployment rate of 14.7% in April reached the highest level since the Great Depression, when it exceeded 25% (Hartman, 2020). The U.S. had implemented both fiscal and monetary policy to curb the impact of the pandemic. Congress, the U.S. central bank and the Federal Reserve all contributed trillions of dollars to the economy with broad reaching programs such as the CARES Act, the Paycheck Protection Program and the Mainstreet Lending program (Albert, 2020).

## **Children's Cancer Center**

The CCC was a 46-year-old 501(c)(3) public charity in Tampa, FL that focused on "supporting children and families who are battling cancer or chronic blood disorders with emotional, financial, and educational support necessary to cope with their life-threatening illness" ("Children's Cancer Center," 2020). The Center was a support group and did not conduct cancer research or provide any medical care, making it unique in its services. The Center had established relationships with all local pediatric hospitals in the community. The social workers for each of hospitals worked with the CCC's Patient Coordinator to establish a referral. This referral allowed the Center the opportunity to deliver a "Love Bundle" to a family while in the hospital. The Love Bundle served as a care package for a family during their stay and also shared the details on the 25 programs (See **Exhibit 2**) the Center provided. One of the most popular

programs with families was Oncology Nights, where the children and families had the opportunity to meet other families battling cancer—often creating lifelong bonds of support.

Through the CEO’s leadership, the Center had established relationships with other nonprofits and foundations in the community that provided access to the arts, sporting events and concerts. These provided families with once in a lifetime experiences. Summer brought lots of enjoyment for both the staff and volunteers as the CCC hosted summer camp for active patients, their siblings, and survivors. Each day the campers were taken on new adventures across the city.

All the services the Center provided were at no cost to families. In addition to events the Center provided financial support to families facing hardships during a diagnosis. The organization provided gift cards for food and gas, would pay past due living expense such as rent or utilities, and, during the holidays, would launch the “Adopt A CCC Family” program where members of the community adopted the wish list for a family to alleviate the financial burden of holiday spending. In the most difficult times, when a child had lost a battle with cancer, the “White Hat Fund” would assist with funeral expenses for a family. All this support for the Tampa community was largely driven by in-kind donations from individuals, small businesses and corporations.

### **Fundraising - Signature Events**

Each year the Children’s Cancer Center hosted four signature events to support the 25 programs the Center ran for the children and their families (See Exhibit 3). These signature events supported the overall financial performance of the Center each year (See Exhibit 4). In 2020 Charity Navigator, “the nation’s largest and most-utilized evaluator of nonprofit organizations for charitable givers” rated the CCC a 4 Star Charity for financial performance (See Exhibit 5), accountability and transparency (“Charity Navigator,” 2020). Achieving a 4 Star Charity designation was important for the CCC as it provided prospective donors with assurance that funds donated were used directly to support the programs and the local community.

The signature events were an opportunity for the Center to engage and promote local philanthropic businesses and corporations in the Tampa Bay community. Attendees had an opportunity to learn about the mission and contribute through various giving opportunities throughout each event. Each signature event aimed to target a different audience and demographic allowing for diversity among sponsors and donor populations.

### **3<sup>rd</sup> Party Fundraising**

With Patty’s guidance the development team had, in recent years, been able to build a strategic plan to target what the organization called “3<sup>rd</sup> party fundraising”. These were events organized and hosted by other charitable organizations in the community with the benefactor of the funds raised being the Children’s Cancer Center. The involvement and resources required of the Center were minimal. Often the only requirement of the staff was to attend the event and share the mission of the organization and participate in the check presentation ceremony.

### **COVID-19 “Safer at Home” Order**

Patty O’Leary was preparing for a meeting with a prospective 3<sup>rd</sup> party donor when she learns the news that Governor DeSantis had declared a “Safer At Home” order for Florida (See Exhibit 6) directing “all

persons in the state to limit movements and personal interactions outside of their homes only to those necessary to provide essential services” (Desantis, 2020). The Center was set to host their third signature event of the year, Golf Madness which coincided with the March Madness playoffs in college basketball. Right behind Golf Madness came the preparation for the final event of the fiscal year for CCC, The Gelatin Plunge. Both were now in a state of limbo and so was the budget for the end of the year.

## Golf Madness

Each year the CCC put on Golf Madness, a signature event coinciding with the time period in which America enjoyed the popular NCAA March Madness tournament in men’s college basketball. Golf Madness had been a hugely successful event for the center and its popularity had grown every year. In 2019 the event had a net profit for the Center of over \$80,000 (See Exhibit 7).

The event attracted a diverse sponsor, donor and attendee base. The Center catered this Golf Madness to donors looking for a unique place to host prospects, clients or just have a great afternoon with family and friends. The fun of the event was that anyone could participate since the Center hosted the fundraiser at Top Golf, a local event venue that had outdoor golf bays, food, beverages and music. The event was scheduled to take place on March 27, 2020 but was postponed due to the spread of COVID-19.

Patty and the committee had been working for months prior to the “Safer At Home” order to secure sponsorships and donations for Golf Madness. At the March 11<sup>th</sup> budget updated the team was approximately halfway to their 2020 goal (See Exhibit 8). The CCC had already paid for the venue and various miscellaneous expenses outlined on the 2020 budget that were nonrefundable.

Patty had some thoughts as she considered how and if to move forward with Golf Madness:

- The Center would be hosting this event at a venue of which they would not have control over CDC guideline adherence. Would the venue have enough precautions in place to ensure participants will be comfortable to attend?
- A significant portion of the funds raised were day of donations by attendees. Would participants be able to support the Center as in years past with large in-kind donations?
- What should the center do about the prepaids already incurred in preparation for the event?

## Gelatin Plunge

As the summer approached, Patty and a new committee prepared to host the Gelatin Plunge. One of the most unique fundraisers the Center hosted each year. This event focuses on fundraising through traditional sponsorship but also had an individual/team participant element. Each participant/team was asked to establish a fundraising page and if they collectively raised the goal set for the event that year, they had an opportunity to dive down a slide into a pool of gelatin while a huge crowd of attendees cheered them on. In 2019 the event had a net profit for the Center of over \$141,000 (See Exhibit 9).

This event attracted many families who were looking for a fun summer afternoon activity. The CCC encouraged attendees to bring kids of all ages. In years past the Center had created a smaller version of the larger pool so that little children can have fun in the gelatin just like the adults. There was live music, a lounge area and all the participants loved getting hosed off by the Hillsborough County Fire Department who graciously brought their fire truck for all to enjoy.

Due to fact that the event took place in the summer Patty and the committee had not yet begun the planning for the Gelatin Plunge when the “Safer At Home” order was put in place (**See Exhibit 10**). The Gelatin Plunge was a very popular community event with many sponsors and donors returning yearly to participate. As an example, the gelatin donor had been with Patty and the team since the inception of the Gelatin Plunge years ago. Two years back—in an effort to connect donors and participants to the mission and have greater control on the venue, date and time—Patty decided to begin to host the Plunge on the CCC campus. Not only did this give the Center greater ability to show people the mission, it also saved the Center a substantial amount since they no longer had to pay to secure a public venue.

Patty had some key thoughts as she considered how and if to move forward with Gelatin Plunge:

- The Center was not a large space and, while the event was held outside, could they meet CDC social distancing guidelines?
- Would participants want to dive into a pool of gelatin if the threat of COVID-19 was still present?
- Would participants establish personal fundraising and ask friends and family for donations with the recent economic impacts?

## The Decision

Patty had spent every day since the announcement of the “Safer At Home” order contemplating the right decision to make regarding the remaining two signature events for the fiscal year. Patty was preparing to meet with her board and staff to discuss what she saw as the most pressing options to consider. She planned to discuss the following considerations:

- **Move forward with executing both Golf Madness & Gelatin Plunge:** The “Safer At Home” order couldn’t last indefinitely and when it did lift there would be many people who would be seeking opportunities to engage in the community.
- **Host Golf Madness and forgo Gelatin Plunge:** With the costs already incurred for Golf Madness and no formal planning having begun for the Gelatin Plunge, the Center could concentrate their resources to just one event and attempt to maximize donor participation.
- **Forgo both events and adjust the budget:** While the CCC had already incurred expenses in the planning of Golf Madness and the Safer At Home order would not last forever. In the abundance of caution, Patty would cancel the events. Top Golf would provide a credit for a future event and the center would adjust the budget and place certain programs on hold for the remainder of the fiscal year to account for the lost revenue.
- **Forgo both events and consider alternative fundraising options to recoup a portion of the budget shortfall:** In the abundance of caution, the CCC would cancel both events for the fiscal year and shift focus on any existing and new 3<sup>rd</sup> party fundraising opportunities.

With so much uncertainty facing the community owing to the COVID-19 crisis, Patty O’Leary knew she would certainly face many challenges in ensuring the Children’s Cancer Center continued to serve the Tampa Bay community. Her resolve was only stronger to ensure the most vulnerable and in need of care were serviced by the Center today, tomorrow and for years to come.

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## Acknowledgements



Thank you to Patricia “Patty” O’Leary for allowing me to share the Children’s Cancer Center with others. You are such an incredible leader and the community is so fortunate to have you. To the Children’s Cancer Center staff for all the incredible work you do to serve our community daily, thank you! A special acknowledgment to the beautiful CCC children and their families for being the true heroes every day, fighting to beat childhood cancer.

## Biography



Shirley Morejon is a DBA student at the University of South Florida. Morejon is a Senior Vice President at Bank of America in global commercial banking. She proudly serves as an Executive Board Member of The Children’s Cancer Center.

## **Exhibit 1: BIO: Patty O’Leary- Children’s Cancer Center CEO**

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Patricia, or Patty, has served as CEO and Executive Director of the Children’s Cancer Center for nearly a decade. She is also the mother of two teenagers. Devoted to daughter Regan and son Jack, Patty strives to foster a family environment that is loving, supportive and structured.

The other children in Patty’s life are facing serious illness. The Children’s Cancer Center has been a valuable resource to Tampa Bay families for 45 years and Patty is driven to make a difference in their lives. She raises funds and implements programs providing emotional, financial and educational support for families dealing with life-threatening illness.

She has combined her education degrees with solid business acumen. She provides vital assistance and empathy for those grappling with cancer and serious blood disorders. She seeks creative solutions for complex problems. Her job demands early morning meetings, late-night benefits and frequent evening events and Patty makes the time, often taking her children and husband with her. Patty is grateful to the families at the Children’s Cancer Center, as they have taught her to savor each precious moment spent with those she loves.

Source: Children’s Cancer Center- Provided for case use



## Exhibit 2: Children's Cancer Center Programs

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### **Programs and Family Services Offered at no cost to families:**

- 1) **Art Therapy-** sessions scheduled with an art therapist, using art as a tool for expression and to assist with coping skills. Available for children diagnosed cancer & chronic blood disorders, siblings, parents and the family as a whole.
- 2) **Bereavement-** A remembrance event held for families whose child has died of cancer or a blood disorder. This event is held off-site to honor, remember and to provide support to grieving families. Grief counseling, funeral assistance and grief support are also available to the immediate family.
- 3) **Big Buddy-** The sibling of a child diagnosed with cancer or a chronic blood disorder is matched one on one in a mentor relationship with a first year medical or health related student at USF for a calendar year.
- 4) **Community Outreach-** A time for families who have a child diagnosed with cancer, in the Sarasota/Bradenton area, to come together with other families in a safe place away from the hospital to share a meal, receive resources, gather support and enjoy fellowship.
- 5) **Counseling-** Families can receive individual, marital, child, and family therapy through several area counseling centers in the greater Tampa Bay Area.
- 6) **Dad Appreciation events-** Events that focus on fathers of children diagnosed with cancer. Opportunities for the dads to join together for support and recreation.
- 7) **Family Fun Events-** Gatherings offered to all families cancer, chronic blood disorders, survivors and bereaved for food, games, crafts and special entertainment throughout the year.
- 8) **FLIGHT Camp-** (Families Laughing in Groups Hoping Together) An overnight weekend camp bringing families of children diagnosed with cancer together to create memories and new experiences.
- 9) **Fueling Families Fund-** Assists families by providing gas and grocery gift cards to lighten their financial burdens twice during a calendar year.
- 10) **Holiday Adoption-** To alleviate the financial and time constraining burden of shopping for the holidays, families who have a child on active treatment for cancer or a chronic blood disorder are matched with community donors to receive holiday gifts. Families are able to receive this assistance up to three times.

- 11) **Hospital Outreach-** Programs Staff from the center visit the clinics/hospitals regularly as volunteers to provide recreational and comfort items bedside.
- 12) **Kite Camp- Week 1-** Week long summer day camp filled with field trips, education, & unique opportunities. This camp is for children on active treatment for cancer and their siblings between the ages 5-12 years old.
- 13) **Kite Camp- Week 2-** Week long summer day camp filled with field trips, education, & unique opportunities. This camp is for children diagnosed with a chronic blood disorder, children who have completed treatment for cancer and bereaved siblings between the ages of 5-12 years old.
- 14) **Love Bundles-** Care packages for children who have recently been diagnosed with cancer are delivered to the hospital/clinic. Every bundle is created to each child's individual interests with toys, comfort items and games. Information on the center is included for the parents.
- 15) **Mom Appreciation Events-** Events that focus on mothers of children diagnosed with cancer. Opportunities for the mothers to join together for support and recreation.
- 16) **Music Therapy-** Sessions scheduled with a certified music therapist, using music as a tool for assisting with expression and coping skills. Available for children diagnosed with cancer & chronic blood disorders, siblings, parents and the family as a whole.
- 17) **Oncology Family Connection Group-** A time for families, with a child on active treatment for cancer, to come together with other families in a safe place away from the hospital to eat dinner, receive resources, gather support and enjoy fellowship. Groups are generally held twice a month.
- 18) **Parents Day/ Night Out-** Providing parents with much needed time for themselves as they drop off children at the center for supervised fun and games. Available to families with a child diagnosed with cancer and their sibling under the age of 12.
- 19) **SAIL- (Students Achieving through Interactive Learning)** an education-based program, held on most Saturdays at the center, providing homework assistance and facilitated activities focusing on art, music, drama, sports and science. Program open to all children diagnosed with cancer or chronic blood disorders and siblings ages 5 years and up.
- 20) **Scholarships-** Panera Bread Knead for Knowledge Scholarship program provides annual College/University scholarships to young adults that have been diagnosed with cancer or a chronic blood disorder and treated in a Tampa Bay hospital before the age of 21.
- 21) **Sickle Cell Family Connection Group-** A time for families with a child diagnosed with sickle cell disease to come together with other families to eat dinner, receive resources, gather support and enjoy fellowship quarterly.
- 22) **SOAR - (Surviving Oncology And Readjusting)-** A time for families whose child is off treatment for cancer to come together with other families to eat dinner, receive resources, gather support and enjoy fellowship. Although the medical crisis may be over, families work through readjusting to life after cancer.

- 23) Teen Group-** Providing teens, diagnosed with cancer or a chronic blood disorder, with monthly recreational opportunities out in the community to promote peer support. Available to teens ages 13-19 years old.
- 24) Ticket Bank-** Families have the opportunity to attend sporting events, shows, concerts and plays donated by community supporters.
- 25) White Hat Fund-** Financial assistance is utilized for essential bills such as electric, mortgage, rent, car payments and insurance. Assistance is available for parents who have a child on active treatment for cancer and have a Social Worker's referral.

Source: Children's Cancer Center- Provided for case use

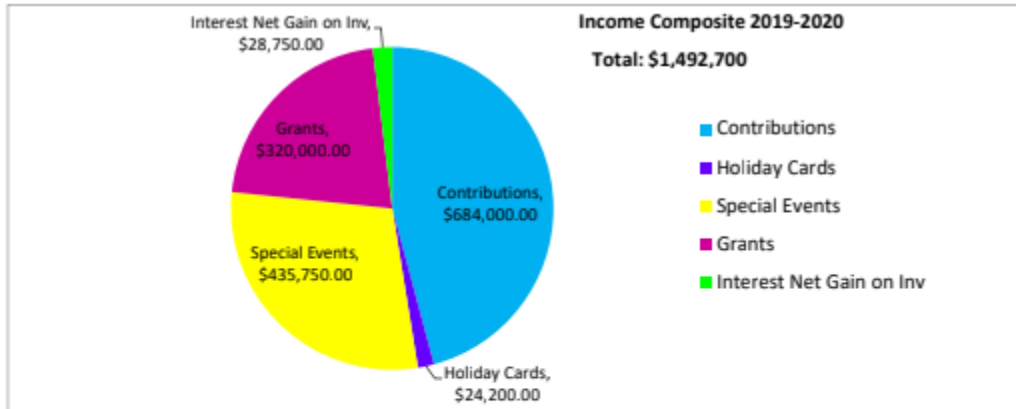
## Exhibit 3: Children's Cancer Center Signature Events

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Source: <https://childrenscancercenter.org/>

**Exhibit 4: CCC-Budget vs. Actual 2019-2020 + Historical Performance**



Budgeted Income Composite 2019-2020	YTD Actual as of 04.30.20	Percentage of Goal
Contributions	\$783,302.81	115%
Holiday Cards	\$30,461.90	126%
Special Events	\$386,346.77	89%
Grants	\$186,566.57	58%
Interest Net Gain on Inv	(\$10,449.99)	-36%
<b>Total</b>	<b>\$1,376,228.06</b>	<b>92%</b>

**Historical Budget vs. Actual Performance**

**Budget Pie Chart  
2019 - 2020**

Year on Year Revenues	Budget	Actual	Percentage Attained:
2011-2012	\$ 858,100.00	\$ 623,455.00	73%
2012-2013	\$ 911,900.00	\$ 846,445.00	93%
2013-2014	\$ 943,095.00	\$ 1,033,035.00	110%
2014-2015	\$ 1,116,013.00	\$ 1,473,503.26	132%
2015-2016	\$ 1,243,655.00	\$ 1,236,856.52	99%
2016-2017	\$ 1,201,300.00	\$ 1,503,479.72	125%
2017-2018	\$1,236,750.00	\$1,526,540.82	123%
2018-2019	\$1,374,507.00	\$1,716,194.41	125%
2019-2020	\$1,492,700.00	\$1,376,228.06	92%

Source: Children’s Cancer Center- Provided for case use

## Exhibit 5: CCC-Financial Statements Fiscal Yr June 30, 2019 and 2018

**CHILDREN'S CANCER CENTER, INC.  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 535,153	\$ 510,871
Investments	938,564	707,784
Pledge receivable	30,883	12,020
Prepaid expenses and other assets	11,052	5,429
Gift cards	5,785	6,410
<b>Total Current Assets</b>	1,521,437	1,242,514
Beneficial interest in Community Foundation	12,050	12,130
Construction in progress	63,724	-
Property and equipment, net of accumulated depreciation	797,010	883,155
<b>TOTAL ASSETS</b>	<b>\$ 2,394,221</b>	<b>\$ 2,137,799</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 39,604	\$ 29,231
Deferred revenue	5,000	3,000
<b>TOTAL LIABILITIES</b>	44,604	32,231
<b>Net Assets</b>		
Without donor restrictions:		
Undesignated	1,193,969	877,082
Invested in property and equipment	860,734	883,155
<b>Total net assets without donor restrictions</b>	2,054,703	1,760,237
With donor restrictions:		
Purpose restrictions	294,914	345,331
<b>Total net assets with donor restrictions</b>	294,914	345,331
<b>Total Net Assets</b>	2,349,617	2,105,568
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,394,221</b>	<b>\$ 2,137,799</b>

Read Report of Independent Certified Public Accountants.  
The accompanying notes are an integral part  
of these financial statements.

**CHILDREN'S CANCER CENTER, INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>Changes in Net Assets Without Donor Restrictions</b>		
<b>REVENUES</b>		
Contributions	\$ 752,501	\$ 692,526
Grants and other agreements	40,577	26,594
In-kind contributions	233,419	188,927
Other income	-	3,200
Net assets released from restrictions	<u>91,932</u>	<u>53,943</u>
	<u>1,118,429</u>	<u>965,190</u>
Christmas card sales and donations	40,787	41,897
Less: cost of sales - Christmas cards	<u>(13,614)</u>	<u>(12,853)</u>
	<u>27,173</u>	<u>29,044</u>
Special events revenues	889,484	723,014
Less: direct costs of special events	<u>(279,606)</u>	<u>(239,366)</u>
	<u>609,878</u>	<u>483,648</u>
<b>Total Revenues Without Donor Restrictions</b>	<u>1,755,480</u>	<u>1,477,882</u>
<b>EXPENSES</b>		
<i>Program Services:</i>		
Patient and family services	1,067,786	1,001,940
Community relations	<u>60,169</u>	<u>58,207</u>
<i>Total Program Services</i>	<u>1,127,955</u>	<u>1,060,147</u>
<i>Support Services:</i>		
Management and general	132,204	124,100
Fundraising	<u>193,194</u>	<u>183,086</u>
<i>Total Support Services</i>	<u>325,398</u>	<u>307,186</u>
<b>Total Expenses</b>	<u>1,453,353</u>	<u>1,367,333</u>
<b>Change in Net Assets Without Donor Restrictions Before Other Changes</b>	302,127	110,549
<b>Other Changes</b>		
Investment return, net of expenses	28,635	17,480
Loss on disposal of property and equipment	<u>(36,296)</u>	<u>-</u>
<b>Change in Net Assets Without Donor Restrictions</b>	<u>294,466</u>	<u>128,029</u>
<b>Changes in Net Assets With Donor Restrictions</b>		
Contributions	33,874	120,198
Investment return, net of expenses	7,641	4,880
Net assets released from restrictions	<u>(91,932)</u>	<u>(53,943)</u>
<b>Change in Net Assets With Donor Restrictions</b>	<u>(50,417)</u>	<u>71,135</u>
<b>CHANGE IN NET ASSETS</b>	<u>244,049</u>	<u>199,164</u>
<b>NET ASSETS, beginning of year</b>	<u>2,105,568</u>	<u>1,906,404</u>
<b>NET ASSETS, end of year</b>	<u>\$ 2,349,617</u>	<u>\$ 2,105,568</u>

CHILDREN'S CANCER CENTER, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2019

	Program Services			Support Services		Total Support Services	Total Expense
	Patient and Family Services	Community Relations	Total Program Services	General and Administrative	Fund-raising		
Salaries	\$ 309,328	\$ 34,370	\$ 343,698	\$ 55,620	\$ 83,403	\$ 139,023	\$ 482,721
Payroll taxes	23,704	2,634	26,338	4,259	6,399	10,658	36,996
Employee benefits	36,554	4,061	40,615	7,934	3,967	11,901	52,516
Total salaries and related expenses	369,586	41,065	410,651	67,813	93,769	161,582	572,233
Direct assistance	69,515	-	69,515	-	-	-	69,515
Patient support	137,131	-	137,131	-	-	-	137,131
Patient camp	46,290	-	46,290	-	-	-	46,290
Family support	209,299	-	209,299	-	-	-	209,299
Scholarships	63,250	-	63,250	-	-	-	63,250
Community relations events	-	17,824	17,824	-	-	-	17,824
Building expense	53,141	-	53,141	3,708	4,943	8,651	61,792
Office expense	38,553	-	38,553	6,426	8,567	14,993	53,546
Training, meetings and travel	8,697	-	8,697	4,758	6,080	10,838	19,535
Postage	-	1,280	1,280	197	493	690	1,970
Marketing/Development	-	-	-	-	70,916	70,916	70,916
Professional fees	-	-	-	42,982	-	42,982	42,982
Miscellaneous	13,150	-	13,150	2,192	2,922	5,114	18,264
Total expenses before depreciation	1,008,612	60,169	1,068,781	128,076	187,690	315,766	1,384,547
Depreciation	59,174	-	59,174	4,128	5,504	9,632	68,806
Total expenses	\$ 1,067,786	\$ 60,169	\$ 1,127,955	\$ 132,204	\$ 193,194	\$ 325,398	\$ 1,453,353



**CHILDREN'S CANCER CENTER, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2018**

	Program Services			Support Services		Total Support Services	Total Expense
	Patient and Family Services	Community Relations	Total Program Services	General and Administrative	Fund-raising		
Salaries	\$ 291,252	\$ 32,361	\$ 323,613	\$ 51,542	\$ 89,724	\$ 141,266	\$ 464,879
Payroll taxes	22,318	2,480	24,798	3,948	6,875	10,823	35,621
Employee benefits	40,160	4,462	44,622	7,968	7,103	15,071	59,693
Total salaries and related expenses	353,730	39,303	393,033	63,458	103,702	167,160	560,193
Direct assistance	64,948	-	64,948	-	-	-	64,948
Patient support	132,440	-	132,440	-	-	-	132,440
Patient camp	42,172	-	42,172	-	-	-	42,172
Family support	180,004	-	180,004	-	-	-	180,004
Scholarships	66,000	-	66,000	-	-	-	66,000
Community relations events	-	17,909	17,909	-	-	-	17,909
Building expense	44,397	-	44,397	2,873	4,962	7,835	52,232
Office expense	36,399	-	36,399	5,720	9,880	15,600	51,999
Training, meetings and travel	8,435	-	8,435	3,107	7,139	10,246	18,681
Postage	-	995	995	153	383	536	1,531
Marketing/Development	-	-	-	-	46,888	46,888	46,888
Professional fees	-	-	-	42,923	-	42,923	42,923
Miscellaneous	12,068	-	12,068	1,896	3,276	5,172	17,240
Total expenses before depreciation	940,593	58,207	998,800	120,130	176,230	296,360	1,295,160
Depreciation	61,347	-	61,347	3,970	6,856	10,826	72,173
Total expenses	\$ 1,001,940	\$ 58,207	\$ 1,060,147	\$ 124,100	\$ 183,086	\$ 307,186	\$ 1,367,333

**CHILDREN'S CANCER CENTER, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 244,049	\$ 199,164
<i>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</i>		
Depreciation	68,806	72,173
Net (gain) loss on investments	(21,794)	(15,275)
Net (gain) loss on the disposal of property and equipment	36,296	-
Donated stock	-	(5,097)
(Increase) decrease in pledges receivable	(18,863)	(4,503)
(Increase) decrease in prepaid expenses	(5,623)	2,870
(Increase) decrease in donated gift cards	625	735
Increase (decrease) in accounts payable	10,373	(14,113)
Increase (decrease) in deferred revenue	<u>2,000</u>	<u>3,000</u>
Total Adjustments	<u>71,820</u>	<u>39,790</u>
Net Cash Provided by (Used in) Operating Activities	<u>315,869</u>	<u>238,954</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(18,957)	(15,323)
Cash payments for construction in process	(63,724)	-
Purchases of investments	(213,242)	(56,894)
Cash proceeds from sale of investments	<u>4,336</u>	<u>-</u>
Net Cash Provided by (Used in) Investing Activities	<u>(291,587)</u>	<u>(72,217)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	24,282	166,737
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>510,871</u>	<u>344,134</u>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u>\$ 535,153</u>	<u>\$ 510,871</u>
<b>Supplemental Disclosure of Noncash Investing Activity</b>		
Disposal of fully depreciated equipment	<u>\$ 68,006</u>	<u>\$ -</u>

Source: <https://childrenscancercenter.org/>

## Exhibit 6: Governor Ron Desantis “Safer At Home” Order Section

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### Section 1. Safer At Home

A. Senior citizens and individuals with a significant underlying medical condition (such as chronic lung disease, moderate-to-severe asthma, serious heart conditions, immunocompromised status, cancer, diabetes, severe obesity, renal failure and liver disease) shall stay at home and take all measures to limit the risk of exposure to COVID-19.

B. In concert with the efforts of President Trump and the White House Coronavirus Task Force to fight COVID-19, and based on guidance provided by Florida Surgeon General and State Health Officer, Dr. Scott Rivkees, all persons in Florida shall limit their movements and personal interactions outside of their home to only those necessary to obtain or provide essential services or conduct essential activities.

### Section 2. Essential Services

A. For purposes of this Order and the conduct it limits, “essential services” means and encompasses the list detailed by the U.S. Department of Homeland Security in its Guidance on the Essential Critical Infrastructure Workforce, v. 2 (March 28, 2020) (attached) and any subsequent lists published.

B. Essential services also include those businesses and activities designated by Executive Order 20-89 and its attachment which consists of a list propounded by Miami-Dade County in multiple orders.

C. Other essential services may be added under this Order with the approval of the State Coordinating Officer, in close coordination with the State Health Officer. The State Coordinating Officer shall maintain an online list of essential services, as specified in this Order along with any approved additions. The online list shall be available on the Division of

Source: <https://www.flgov.com/2020-executive-orders/>

**Exhibit 7: 2019 Event Budgets-Golf Madness**


									
2019 Golf Madness Budget									
Last Revised: 3/25/19									
<b>Revenues</b>									
<b>Sponsorships</b>									
	<b>Level</b>	<b>2018</b>	<b>2019</b>	<b>Budgeted # of</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Committed</b>	<b>Collected</b>	
	Presenting Sponsor	\$16,500.00	\$15,000.00	1	6	6	\$15,000.00	\$15,000.00	
	Step and Repeat Sponsor	\$5,000.00	\$5,000.00	0	2	0	\$5,000.00	\$5,000.00	
	Bay Sponsor (x2)	\$0.00	\$5,000.00	2	4	0	\$0.00	\$0.00	
	Swag Bag Sponsor	\$3,000.00	\$3,000.00	1	1	2	\$3,000.00	\$3,000.00	
	Madness Locker Sponsor	\$2,500.00	\$2,500.00	1	1	2	\$2,500.00	\$2,500.00	
	T-Shirt Sponsor	\$2,000.00	\$2,500.00	1	0	2	\$2,500.00	\$2,500.00	
	Water Bottle Sponsor	\$2,000.00	\$2,000.00	1	0	0	\$0.00	\$0.00	
	Signature Drink	\$1,500.00	\$1,500.00	1	0	0	\$1,500.00	\$1,500.00	
	Koozie Sponsor	\$1,500.00	\$1,500.00	1	0	0	\$1,500.00	\$1,500.00	
	Napkin Sponsor	\$1,500.00	\$1,500.00	1	0	0	\$1,500.00	\$1,500.00	
	Golf Tees Sponsor	\$1,500.00	\$1,500.00	1	0	2	\$1,500.00	\$1,500.00	
	Mints Sponsor	\$1,000.00	\$1,000.00	1	0	0	\$1,000.00	\$1,000.00	
	Swag Bag Stuffing	\$1,500.00	\$1,500.00	1	0	0	\$500.00	\$500.00	
	Coaster Sponsor	\$1,000.00	\$0.00	1	0	1	\$2,000.00	\$2,000.00	
	<b>Sub total</b>	<b>\$40,500.00</b>	<b>\$43,500.00</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>\$37,500.00</b>	<b>\$37,500.00</b>	
<b>Participant Registration</b>									
	Individual Ticket @ \$150/ea+ Spectator	\$6,550.00	\$6,300.00	7 Bays	42	71+3 Spectators	\$10,950.00	\$10,950.00	
	Golf Bay Tickets for 6 participants @ \$1	\$24,000.00	\$25,000.00	25 Bays	150	114	\$19,000.00	\$19,000.00	
	<b>Sub total</b>	<b>\$30,550.00</b>	<b>\$31,300.00</b>	<b>+2 Bays for Sp</b>	<b>192</b>	<b>188</b>	<b>\$29,950.00</b>	<b>\$29,950.00</b>	
<b>Day-Of Revenues</b>									
	Silent Auction	\$9,332.25	\$10,700.00				\$11,745.00	\$11,745.00	
	Cash Call	\$26,655.50	\$21,000.00				\$27,720.00	\$27,720.00	
	Madness Locker/ Competition	\$7,398.34	\$8,000.00				\$8,195.00	\$8,195.00	
	<b>Sub total</b>	<b>\$43,386.09</b>	<b>\$39,700.00</b>				<b>\$47,660.00</b>	<b>\$47,660.00</b>	
<b>In Kind Income</b>									
<b>TOTAL REVENUES</b>		<b>\$114,436.09</b>	<b>\$114,500.00</b>	<b>34 Bays</b>	<b>206</b>	<b>203</b>	<b>\$115,110.00</b>	<b>\$115,110.00</b>	
<b>Expenses</b>									
<b>Venue</b>									
	Décor	\$843.88	\$1,000.00				\$441.40	\$441.40	
	Facility fee(Player food/beverage)	\$20,654.23	\$22,000.00				\$21,550.00	\$21,550.00	
	<b>Sub total</b>	<b>\$21,498.11</b>	<b>\$23,000.00</b>				<b>\$21,991.40</b>	<b>\$21,991.40</b>	
<b>Marketing Materials</b>									
	Event Cards	\$294.47	\$300.00				\$252.75	\$252.75	
	Marketing Collateral & Facebook Ads	\$15.00	\$0.00				\$0.00	\$0.00	
	<b>Sub total</b>	<b>\$309.47</b>	<b>\$300.00</b>				<b>\$252.75</b>	<b>\$252.75</b>	
<b>Misc.</b>									
	Sponsor Expenses	\$5,947.08	\$6,000.00				\$4,974.51	\$4,974.51	
	AV Company	\$2,950.00	\$2,500.00				\$2,500.00	\$2,500.00	
	Mobile Bidding Company	\$5,487.49	\$5,000.00				\$0.00	\$0.00	
	Committee Meetings	\$570.49	\$500.00				\$123.50	\$123.50	
	<b>Sub total</b>	<b>\$14,955.06</b>	<b>\$14,000.00</b>				<b>\$7,598.01</b>	<b>\$7,598.01</b>	
<b>Day-Of Expenses</b>									
	Day of Expenses	\$1,632.47	\$1,500.00				\$1,583.07	\$1,583.07	
	<b>Sub total</b>	<b>\$1,632.47</b>	<b>\$1,500.00</b>				<b>\$1,583.07</b>	<b>\$1,583.07</b>	
<b>Appreciation</b>									
	Committee/Sponsor gifts	\$1,177.98	\$1,000.00				\$1,260.07	\$1,260.07	
	Trophies	\$224.22	\$200.00				\$240.00	\$240.00	
	<b>Sub total</b>	<b>\$1,402.20</b>	<b>\$1,200.00</b>				<b>\$1,500.07</b>	<b>\$1,500.07</b>	
<b>TOTAL EXPENSES</b>		<b>\$39,797.31</b>	<b>\$40,000.00</b>				<b>\$32,925.30</b>	<b>\$32,925.30</b>	
<b>NET PROCEEDS</b>		<b>\$74,638.78</b>	<b>\$74,500.00</b>				<b>\$82,184.70</b>	<b>\$82,184.70</b>	

Source: Children’s Cancer Center- Provided for case use



## Exhibit 9: 2019 Event Budgets-Gelatin Plunge

2019 Gelatin Plunge Budget  
Last Revised: 7/11/19



Sponsorships		2018 Actual	2019 Budget	Budgeted Number of Sponsors	Budgeted Participants	Actual Participants	Committed	Collected
Presenting Sponsor		\$10,000.00	\$10,000.00	1	6		\$10,000.00	\$10,000.00
Step and Repeat		\$5,000.00	\$5,000.00	1	4		\$5,000.00	\$5,000.00
Location Sponsor		\$0.00	\$0.00	1	4		\$0.00	\$0.00
Towel Sponsor		\$5,000.00	\$5,000.00	1	4		\$5,000.00	\$5,000.00
Pool Sponsor		\$0.00	\$5,000.00	1	4		\$5,000.00	\$5,000.00
Slide Sponsor		\$5,000.00	\$5,000.00	1	4		\$5,000.00	\$5,000.00
Family Fun Zone Sponsor		\$2,500.00	\$2,500.00	1	2		\$2,500.00	\$2,500.00
Hand Fan Sponsor		\$2,500.00	\$2,500.00	1	2		\$0.00	\$0.00
Water Bottle Sponsor		\$2,400.00	\$2,000.00	1	2		\$2,500.00	\$2,500.00
Koozie Sponsor		\$2,000.00	\$2,000.00	1	2		\$2,000.00	\$2,000.00
Custom Sponsors		\$6,000.00	\$4,000.00	6	12		\$17,500.00	\$17,500.00
Wash & Go Sponsor		\$1,500.00	\$1,000.00	1	2		\$1,500.00	\$1,500.00
Little Plungers		\$500.00	\$1,000.00	0	0		\$500.00	\$500.00
Deck Sponsor (\$5,500/In-Kind)		\$0.00	\$0.00	1	4		\$0.00	\$0.00
Lounge Sponsor (In-Kind)		\$0.00	\$0.00	1	2		\$0.00	\$0.00
Gelatin Sponsor (In-Kind)		\$0.00	\$0.00	1	2		\$0.00	\$0.00
		<b>\$42,400.00</b>	<b>\$45,000.00</b>	<b>16</b>	<b>46</b>		<b>\$56,500.00</b>	<b>\$56,500.00</b>
<b>Participant Registration</b>								
Plunging Participants		\$74,702.20	\$85,000.00	n/a	200	0	\$100,097.24	\$100,097.24
		<b>\$74,702.20</b>	<b>\$85,000.00</b>	<b>n/a</b>	<b>200</b>	<b>0</b>	<b>\$100,097.24</b>	<b>\$100,097.24</b>
<b>Day-Of Revenues</b>								
General Donations		\$75.00	\$500.00	n/a	n/a	n/a	\$1,448.00	\$1,448.00
Drink Tickets		\$1,451.00	\$	n/a	n/a	n/a	\$1,150.00	\$1,150.00
50/50 Raffle (silent auction)		\$300.00	\$500.00	n/a	n/a	n/a	\$1,350.00	\$1,350.00
AAA Cruise		\$10,000.00	\$8,000.00	n/a	n/a	n/a	\$3,900.00	\$3,900.00
		<b>\$</b>	<b>\$11,826.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$7,848.00</b>	<b>\$7,848.00</b>
<b>TOTAL REVENUES</b>		<b>\$128,928.20</b>	<b>\$139,000.00</b>				<b>\$164,445.24</b>	<b>\$164,445.24</b>
<b>Revenues</b>								
Marketing Materials		2018 Actual	2019 Budget	Budgeted Number of Sponsors	Budgeted Participants	Actual Participants	Committed	Collected
Website (Facebook ads, hostgator)		\$15.17	\$50.00	n/a	n/a	n/a	\$30.00	\$30.00
Flyers		\$0.00	\$50.00	n/a	n/a	n/a	\$0.00	\$0.00
Signage		\$625.96	\$0.00	n/a	n/a	n/a	\$1,569.33	\$1,569.33
Event Cards		\$153.04	\$50.00	n/a	n/a	n/a	\$163.70	\$163.70
Media Expenses		\$150.00	\$150.00	n/a	n/a	n/a	\$0.00	\$0.00
		<b>\$944.17</b>	<b>\$300.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$1,763.03</b>	<b>\$1,763.03</b>
<b>Sponsor Marketing</b>								
Step and Repeat Vinyl		\$0.00	\$200.00	n/a	n/a	n/a	\$369.00	\$369.00
Wash and Go Sign		\$0.00	\$200.00	n/a	n/a	n/a	\$81.79	\$81.79
Family Fun Zone (Silent Disco)		\$0.00	\$100.00	n/a	n/a	n/a	\$81.79	\$81.79
Koozies		\$162.50	\$300.00	n/a	n/a	n/a	\$162.50	\$162.50
Water Bottles		\$195.40	\$200.00	n/a	n/a	n/a	\$269.10	\$269.10
Fans		\$320.00	\$300.00	n/a	n/a	n/a	\$389.00	\$389.00
Towels		\$1,202.00	\$700.00	n/a	n/a	n/a	\$977.00	\$977.00
Misc. (swag bags, lip balm, attendee shirts, etc)		\$2,886.04	\$1,500.00	n/a	n/a	n/a	\$3,257.88	\$3,257.88
		<b>\$4,765.94</b>	<b>\$3,500.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$5,588.06</b>	<b>\$5,588.06</b>
<b>Misc.</b>								
Site Fee- Mightycause		\$897.00	\$1,000.00	n/a	n/a	n/a	\$0.00	\$0.00
GP Committee Shirts		\$260.36	\$200.00	n/a	n/a	n/a	\$0.00	\$0.00
City Permit Application		\$983.00	\$2,000.00	n/a	n/a	n/a	\$988.13	\$988.13
		<b>\$2,140.36</b>	<b>\$3,200.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$988.13</b>	<b>\$988.13</b>
<b>Day-Of Expenses</b>								
Pool		\$119.51	\$200.00	n/a	n/a	n/a	\$89.99	\$89.99
Kiddie Pools		\$147.96	\$200.00	n/a	n/a	n/a	\$131.92	\$131.92
Slide (Cruise)		\$0.00	\$0.00	n/a	n/a	n/a	\$1,400.00	\$1,400.00
Photographers (2)		\$200.00	\$300.00	n/a	n/a	n/a	\$200.00	\$200.00
Videographer		\$400.00	\$300.00	n/a	n/a	n/a	\$400.00	\$400.00
DJ/MC		\$0.00	\$300.00	n/a	n/a	n/a	\$795.00	\$795.00
Decor. (lounges, glow sticks, pillows)		\$649.30	\$400.00	n/a	n/a	n/a	\$1,303.87	\$1,303.87
Bounce House		\$0.00	\$100.00	n/a	n/a	n/a	\$0.00	\$0.00
Tent Rental		\$841.75	\$0.00	n/a	n/a	n/a	\$1,178.44	\$1,178.44
Police Dept / Tent Permit		\$0.00	\$400.00	n/a	n/a	n/a	\$387.00	\$387.00
Entertainment		\$1,475.00	\$400.00	n/a	n/a	n/a	\$1,190.00	\$1,190.00
Overnight security		\$192.40	\$200.00	n/a	n/a	n/a	\$384.80	\$384.80
Porta Potties - Portable Sanitation		\$150.00	\$400.00	n/a	n/a	n/a	\$0.00	\$0.00
Volunteer/Engineer Shirts		\$510.50	\$200.00	n/a	n/a	n/a	\$517.50	\$517.50
Staff Plunging Accessories		\$747.73	\$300.00	n/a	n/a	n/a	\$433.52	\$433.52
Ice/Beer/Jello Shots/Water		\$542.40	\$0.00	n/a	n/a	n/a	\$1,029.91	\$1,029.91
Misc. Jello Making Supplies (changing rooms)		\$130.76	\$300.00	n/a	n/a	n/a	\$1,136.10	\$1,136.10
Insurance		\$1,316.00	\$1,000.00	n/a	n/a	n/a	\$676.84	\$676.84
		<b>\$7,423.31</b>	<b>\$5,000.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$11,254.89</b>	<b>\$11,254.89</b>
<b>Jell-O Supplies</b>								
Vanilla Extract		\$144.00	\$100.00	n/a	n/a	n/a	\$198.90	\$198.90
Food Coloring		\$237.46	\$200.00	n/a	n/a	n/a	\$121.27	\$121.27
Jell-O		\$0.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00
U-Haul Rentals & Gas (Jello Making and Day)		\$221.90	\$400.00	n/a	n/a	n/a	\$121.70	\$121.70
Garbage cans		\$22.38	\$400.00	n/a	n/a	n/a	\$1,949.99	\$1,949.99
Water pump		\$0.00	\$500.00	n/a	n/a	n/a	\$0.00	\$0.00
Misc. Jello Making Supplies (orange extract)		\$717.94	\$400.00	n/a	n/a	n/a	\$116.89	\$116.89
		<b>\$1,343.68</b>	<b>\$2,000.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$2,508.75</b>	<b>\$2,508.75</b>
<b>Appreciation</b>								
Committee and Sponsor gifts		\$176.00	\$400.00	n/a	n/a	n/a	\$345.46	\$345.46
Committee Lunch		\$54.15	\$200.00	n/a	n/a	n/a	\$89.52	\$89.52
Top Fundraiser Prizes		\$0.00	\$200.00	n/a	n/a	n/a	\$0.00	\$0.00
Check Presentation Party		\$0.00	\$200.00	n/a	n/a	n/a	\$351.97	\$351.97
		<b>\$230.15</b>	<b>\$1,000.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$786.95</b>	<b>\$786.95</b>
<b>TOTAL EXPENSES</b>		<b>\$16,847.61</b>	<b>\$15,000.00</b>				<b>\$22,889.81</b>	<b>\$22,889.81</b>
<b>NET PROFIT</b>		<b>\$112,080.59</b>	<b>\$124,000.00</b>				<b>\$141,555.43</b>	<b>\$141,555.43</b>

Source: Children's Cancer Center- Provided for case use

## Exhibit 10: 2020 Event Budget-Gelatin Plunge

2020 Gelatin Plunge Budget								
Revenues								
Sponsorships	Level	2019 Actual	2020 Budget	Budgeted	Budgeted	Actual	Committed	Collected
	Presenting Sponsor		\$10,000.00	\$10,000.00	1	6		\$0.00
Step and Repeat		\$5,000.00	\$5,000.00	1	4		\$0.00	\$0.00
Towel Sponsor		\$5,000.00	\$5,000.00	1	4		\$0.00	\$0.00
Pool Sponsor		\$5,000.00	\$5,000.00	1	4		\$0.00	\$0.00
Slide Sponsor		\$5,000.00	\$5,000.00	1	4		\$0.00	\$0.00
Family Fun Zone Sponsor		\$2,500.00	\$2,500.00	1	3		\$0.00	\$0.00
Hand Fan Sponsor		\$0.00	\$2,500.00	1	3		\$0.00	\$0.00
Water Bottle Sponsor		\$2,500.00	\$2,000.00	1	2		\$0.00	\$0.00
Koozie Sponsor		\$2,000.00	\$2,000.00	1	2		\$0.00	\$0.00
Custom Sponsors		\$17,500.00	\$4,000.00	2	4	8	\$10,000.00	\$0.00
Wash & Go Sponsor		\$1,500.00	\$1,000.00	1	1		\$0.00	\$0.00
Little Plungers		\$500.00	\$1,000.00	2	2		\$0.00	\$0.00
Deck Sponsor (\$5,500/in-Kind)		\$0.00	\$0.00	1	4		\$0.00	\$0.00
Lounge Sponsor (In-Kind)		\$0.00	\$0.00	1	2		\$0.00	\$0.00
Gelatin Sponsor (In-Kind)		\$0.00	\$0.00	1	2		\$0.00	\$0.00
		<b>\$56,500.00</b>	<b>\$45,000.00</b>	<b>11</b>	<b>36</b>		<b>\$10,000.00</b>	<b>\$0.00</b>
Participant Registration								
Plunging Participants		\$100,097.24	\$76,000.00	n/a	190	0	\$1,959.00	\$1,959.00
		<b>\$100,097.24</b>	<b>\$76,000.00</b>	<b>n/a</b>	<b>190</b>	<b>0</b>	<b>\$1,959.00</b>	<b>\$1,959.00</b>
Day-Of Revenues								
General Donations		\$1,448.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00
Drink Tickets		\$1,150.00	\$1,000.00	n/a	n/a	n/a	\$0.00	\$0.00
Silent Auction		\$1,350.00	\$1,000.00	n/a	n/a	n/a	\$0.00	\$0.00
Cruise		\$3,900.00	\$7,000.00	n/a	n/a	n/a	\$0.00	\$0.00
		<b>\$ 7,848.00</b>	<b>\$9,000.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL REVENUES</b>		<b>\$164,445.24</b>	<b>\$130,000.00</b>				<b>\$11,959.00</b>	<b>\$1,959.00</b>
Expenses								
Marketing Materials	Level	2018 Actual	2019 Budget	Budgeted	Budgeted	Actual	Committed	Collected
	Website (Facebook ads, hostgator)	\$30.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00
Flyers	\$0.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Signage	\$1,569.33	\$300.00	n/a	n/a	n/a	\$0.00	\$0.00	
Event Cards	\$163.70	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Media Expenses	\$0.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
		<b>\$1,763.03</b>	<b>\$300.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sponsor Marketing								
Step and Repeat Vinyl	\$369.00	\$300.00	n/a	n/a	n/a	\$0.00	\$0.00	
Wash and Go Sign	\$81.79	\$100.00	n/a	n/a	n/a	\$0.00	\$0.00	
Family Fun Zone	\$81.79	\$100.00	n/a	n/a	n/a	\$0.00	\$0.00	
Koozies	\$162.50	\$200.00	n/a	n/a	n/a	\$0.00	\$0.00	
Water Bottles	\$269.10	\$200.00	n/a	n/a	n/a	\$0.00	\$0.00	
Fans	\$389.00	\$300.00	n/a	n/a	n/a	\$0.00	\$0.00	
Towels	\$977.00	\$500.00	n/a	n/a	n/a	\$0.00	\$0.00	
Misc. (slide wrap, swag bags, lip balm)	\$3,257.88	\$1,800.00	n/a	n/a	n/a	\$0.00	\$0.00	
		<b>\$5,588.06</b>	<b>\$3,500.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0.00</b>	<b>\$0.00</b>
Misc.								
Site Fee- Mightycause	\$0.00	\$1,000.00	n/a	n/a	n/a	\$0.00	\$0.00	
GP Committee Shirts	\$0.00	\$200.00	n/a	n/a	n/a	\$0.00	\$0.00	
City Permit Application	\$988.13	\$2,000.00	n/a	n/a	n/a	\$0.00	\$0.00	
		<b>\$988.13</b>	<b>\$3,200.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0.00</b>	<b>\$0.00</b>
Day-Of Expenses								
Pool	\$89.99	\$100.00	n/a	n/a	n/a	\$0.00	\$0.00	
Kiddie Pools	\$131.92	\$150.00	n/a	n/a	n/a	\$0.00	\$0.00	
Cruise	\$1,400.00	\$1,000.00	n/a	n/a	n/a	\$0.00	\$0.00	
Photographers (2)	\$200.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Videographer	\$400.00	\$300.00	n/a	n/a	n/a	\$0.00	\$0.00	
DJ/MC	\$795.00	\$400.00	n/a	n/a	n/a	\$0.00	\$0.00	
Décor- (lounges, glow sticks, pillows)	\$1,303.87	\$500.00	n/a	n/a	n/a	\$0.00	\$0.00	
Bounce House	\$0.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Tent Rental	\$1,178.44	\$500.00	n/a	n/a	n/a	\$0.00	\$0.00	
Police Dept / Tent Permit	\$387.00	\$350.00	n/a	n/a	n/a	\$0.00	\$0.00	
Entertainment	\$1,190.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Overnight security	\$384.80	\$300.00	n/a	n/a	n/a	\$0.00	\$0.00	
Porta Potties - Portable Sanitation	\$0.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Volunteer/Engineer Shirts	\$517.50	\$400.00	n/a	n/a	n/a	\$0.00	\$0.00	
Staff Plunging Accessories	\$433.52	\$400.00	n/a	n/a	n/a	\$0.00	\$0.00	
Ice/Beer/Jello Shots/Water	\$1,029.91	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Misc. Jello Making Supplies (changing)	\$1,136.10	\$200.00	n/a	n/a	n/a	\$0.00	\$0.00	
Insurance	\$676.84	\$400.00	n/a	n/a	n/a	\$0.00	\$0.00	
		<b>\$11,254.89</b>	<b>\$5,000.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jell-O Supplies								
Vanilla Extract	\$198.90	\$200.00	n/a	n/a	n/a	\$0.00	\$0.00	
Food Coloring	\$121.27	\$100.00	n/a	n/a	n/a	\$0.00	\$0.00	
Jell-O	\$0.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
U-Haul Rentals & Gas (Jello Making)	\$121.70	\$100.00	n/a	n/a	n/a	\$0.00	\$0.00	
Garbage cans	\$1,949.99	\$1,500.00	n/a	n/a	n/a	\$0.00	\$0.00	
Water pump	\$0.00	\$0.00	n/a	n/a	n/a	\$0.00	\$0.00	
Misc. Jello Making Supplies	\$116.89	\$100.00	n/a	n/a	n/a	\$0.00	\$0.00	
		<b>\$2,508.75</b>	<b>\$2,000.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0.00</b>	<b>\$0.00</b>
Appreciation								
Committee and Sponsor gifts	\$345.46	\$400.00	n/a	n/a	n/a	\$0.00	\$0.00	
Committee Lunches	\$89.52	\$300.00	n/a	n/a	n/a	\$133.89	\$133.89	
Check Presentation Party	\$351.97	\$300.00	n/a	n/a	n/a	\$0.00	\$0.00	
		<b>\$786.95</b>	<b>\$1,000.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$133.89</b>	<b>\$133.89</b>
<b>TOTAL EXPENSES</b>		<b>\$22,889.81</b>	<b>\$15,000.00</b>				<b>\$133.89</b>	<b>\$133.89</b>
<b>NET PROFIT</b>		<b>\$141,555.43</b>	<b>\$115,000.00</b>				<b>\$11,825.11</b>	<b>\$1,825.11</b>

Source: Children's Cancer Center- Provided for case use