

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

PARC, INC.

THIS GRANT AGREEMENT (hereinafter “**Agreement**”), effective upon the last date executed below, by and between **PINELLAS COMMUNITY FOUNDATION**, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, (hereinafter, “**AGENCY**”) and **PARC, INC.**, whose address is Agency Address (hereinafter “**GRANTEE**”).

WITNESSETH:

WHEREAS, in response to the emergence of a novel coronavirus and the respiratory disease it causes (hereinafter, “**COVID-19**”), the World Health Organization (hereinafter, “**WHO**”) has officially characterized COVID-19 as a pandemic that constitutes a Public Health Emergency of International Concern; and

WHEREAS, on March 1, 2020, Governor Ron DeSantis issued Executive Order Number 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and accordingly the State Surgeon General and State Health Officer declared that a Public Health Emergency exists in the State of Florida; and

WHEREAS, on March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52 declaring a State of Emergency for the state of Florida in furtherance of efforts to respond to and mitigate the effects of COVID-19 throughout the state; and

WHEREAS, the Pinellas County Board of County Commissioners (hereinafter, “**Board**”) passed Resolution 20-60 to define, expand, and add critical programs and services to mitigate the devastating impacts of COVID-19 on Pinellas County residents; and

WHEREAS, nonprofit community partners have seen an increased demand for many services and assistance in response to impacts from COVID-19, particularly in the areas of food programs, homelessness, behavioral health, and legal assistance for evictions; and

WHEREAS, as a direct result of the COVID-19 Public Health Emergency, many individuals and families find themselves in precarious financial situations within Pinellas County, without expanded access to critical services leading to food insecurity, housing insecurity, and behavioral health challenges; and

WHEREAS, the threat to these vulnerable individuals and families constitutes a significant threat to public safety and welfare requiring rapid expansion of vital services to meet local needs; and

WHEREAS, **AGENCY** is a subrecipient of pass-thru funds awarded by the U.S. Treasury Department (hereinafter, “**Treasury**”) to Pinellas County (hereinafter, “**County**”) made available under section 601(a) of the Social Security Act as added by section 5001 of the CARES Act (hereinafter, “**Coronavirus Relief Fund**”); and

WHEREAS, the County in partnership with **AGENCY** wishes to quickly expand services in priority areas that mitigate COVID-19 related impacts within the community such as food insecurity, housing insecurity, and access to behavioral health service through the Pinellas CARES Critical Service Expansion Program; and

WHEREAS, AGENCY has determined that **GRANTEE** has the experience and capacity to quickly administer and deliver awarded funds to assist in the goal of expanding services in one or more of the priority areas that mitigate COVID-19 related impacts within the community;

NOW THEREFORE, the parties hereto, mutually agree as follows:

1. Specific Grant Information:

This project shall be undertaken and accomplished in accordance with the terms and conditions specified herein and the Appendices named below, which are attached hereto and by reference incorporated herein:

a) Grantee's Name: **PARC, INC.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Karen Higgins**

Address: **3190 Tyrone Blvd N Saint Petersburg, FL 33710**

Phone Number: **727-345-9111**

Grantee's Data Universal Numbering System (DUNS) number: **079197000**

c) Federal Award Identification Number: **Direct payment from the Department of the Treasury ('Treasury') pursuant to section 601(b) of the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).**

d) Federal Award Date: **March 27, 2020**

e) Period of Grant Performance, Start and End Date: **November 1, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$106,948.97** (hereinafter, "Awarded Funds").

h) Name of Federal Awarding Agency, Pass-Through Entity, and Contact Information
for Awarding Official of the Pass-Through Entity:

Federal Awarding Agency:

United States Department of Treasury

Pass-Through Entity:

Pinellas Community Foundation

Contact Information for Awarding Official of the Pass-Through Entity:

Duggan Cooley, CEO, Pinellas Community Foundation

17755 US Highway 19 N, Suite 150

Clearwater, FL 33764

i) CFDA Number and Name

CFDA Number (at time of disbursement): **21.019**

CFDA Name: **Coronavirus Relief Fund (CRF)**

j) Indirect Cost Rate for GRANTEE portion of the Federal Award: **0% of funding
for expanded local services**

2. Scope of Services:

The **GRANTEE** shall administer the Pinellas CARES Critical Service expansion Program funds awarded from the **AGENCY** consistent with the purpose identified in the **GRANTEE's** application for award of funds (attached as Appendix 4) and which are consistent with the purpose of mitigating COVID-19 related impacts within the community, including food insecurity, housing insecurity and or behavioral health access for COVID-19 affected residents.

- a) **GRANTEE** shall administer funding in an amount up to **one hundred six thousand nine hundred forty-eight dollars and 97/100 cents (\$106,948.97)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- b) Of this funding, up to fifty-six thousand nine hundred ninety-one dollars and 97/100 cents (\$56,991.97) **GRANTEE** shall also be allowed for the reimbursement of COVID-related expenses after 03/01/2020, but incurred before the Grant Performance Period, which are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE**.
- c) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:
 - i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
 - ii. Compliance with Appendix 1 - CARES Act Guidance and Requirements.
 - iii. Compliance with Appendix 2 – Attestation.
 - iv. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
 - v. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
 - vi. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.

- vii. **GRANTEE** understands that priority service areas may be adjusted by written notice of the **AGENCY**.

3. Term of Agreement.

The services of the **GRANTEE** shall commence upon execution and the agreement shall expire on December 30, 2020. The expiration date of this Agreement may be extended, by mutual agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

4. Compensation.

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed one hundred six thousand nine hundred forty-eight dollars and 97/100 cents (\$207,417.77) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to Zero Dollars and 00/100 cents dollars (\$0.00) equivalent to 0% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

b) **GRANTEE** shall maintain a Budget Plan (Appendix 4) for anticipated indirect and direct costs, as approved by **AGENCY**. Any changes that increase costs must be in writing and in an amendment to this Agreement.

c) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-reimbursement basis, with the **GRANTEE** to submit invoices with supporting documentation to justify the reimbursement of expenses. If any amount is paid as an advance payment to **GRANTEE**, the **GRANTEE** must provide sufficient documentation of usage of the funds for allowed purposes under this agreement in order to receive any future payments.

d) Any funds expended in violation of this Agreement or in violation of appropriate Federal, State, and AGENCY requirements shall be refunded in full to the AGENCY. If this Agreement is still in force, future payments shall be withheld by the AGENCY.

5. Performance Measures.

The GRANTEE agrees to submit weekly reports on awards to AGENCY including name of GRANTEE, purpose of award, amount of award, and service numbers, as well as monthly expanded reports that demonstrate services delivered and service trends, and outcomes to AGENCY. The AGENCY reserves the right to request additional data elements, performance measures, or reports as necessary to ensure that the overall programmatic purpose is demonstrated, quantified, and achieved. This report shall be submitted to the AGENCY weekly or monthly, as defined and never later than five (5) business days if specifically requested by AGENCY. The report formats shall be prescribed and provided by the AGENCY.

6. Data Sharing.

The GRANTEE agrees to share data with the AGENCY as necessary for service validation, trend review, and performance monitoring.

7. Insurance.

GRANTEE will be required to maintain appropriate insurance to cover the Services funded for this Agreement. Before providing any funds under this Agreement, AGENCY will require that GRANTEE provide it with proof of insurance covering the Services funded and with policy limits and deductible deemed appropriate by AGENCY. Whether GRANTEE has acceptable insurance coverage with appropriate limits and deductible is within the sole discretion of the AGENCY. Said insurance must remain in full force and effect during the term of this Agreement and may be not changed without written approval of AGENCY. Failure to maintain the insurance

approved by **AGENCY** or any changes to the approved insurance without approval of **AGENCY** will result in termination of this Agreement.

8. Monitoring.

GRANTEE will work with **AGENCY** to meet the requirements of 2 C.F.R. § 200.328 (Monitoring and reporting program performance). This may include, but is not limited to, the following:

a) The monitoring requirements set forth in Appendix 3 – Minimum Monitoring Requirements.

b) **GRANTEE** will work with the **AGENCY** to establish policies and procedures as required.

c) **GRANTEE** will cooperate in site visits including, but not limited to, review of staff, fiscal and client records, programmatic documents, and will provide related information at any reasonable time.

d) **GRANTEE** will submit other reports and information in such formats and at such times as may be prescribed by the **AGENCY**.

e) All monitoring reports will be as detailed as may be reasonably requested by the **GRANTEE** and will be deemed incomplete if not satisfactory to the **AGENCY** as determined in its sole reasonable discretion. Reports will contain the information or be in the format as may be requested by the **AGENCY**.

9. Special Situations.

GRANTEE agrees to inform **AGENCY** within one (1) business day of any circumstances or events which may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of this Agreement. Incidents may include, but are not limited to, those

resulting in injury, media coverage or public reaction that may have an impact on the **AGENCY'S** or **GRANTEE'S** ability to protect and serve its participants, or other significant effect on the **AGENCY** or **GRANTEE**. Incidents shall be reported to the designated **AGENCY** contact below by phone or email only. Incident report information shall not include any identifying information of the participant.

10. Amendment/Modification.

In addition to applicable federal, state and local statutes and regulations, this Agreement expresses the entire understanding of the parties concerning all matters covered herein. No addition to, or alteration of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents or employees, shall be valid unless made in the form of a written amendment to this Agreement and formally approved by the parties.

11. Closeout

a) Upon termination in whole or in part, the parties hereto remain responsible for compliance with the requirements in 2 C.F.R. Part 200.343 (Closeout) and 2 C.F.R. Part 200.344 (Post-closeout adjustments and continuing responsibilities).

b) This Agreement will not terminate, unless terminated as provided in Section 11, until Closeout is completed consistent with requirements detailed in the Appendices attached hereto, and to the satisfaction of the **AGENCY**. Such requirements shall include but are not limited to submitting final reports and providing program deliverables and closeout information as requested by **AGENCY**, and/or the US Treasury Department or its authorized representatives, and reconciliation of program funding.

c) All invoices and requests for reimbursement shall be submitted within 30 days following the end of the project and budget period.

d) All un-spent funds must be reimbursed to the **AGENCY** by the **GRANTEE** by January 31, 2021.

e) This provision shall survive the expiration or termination of this Agreement.

12. Termination.

a) If the **GRANTEE** fails to fulfill or abide by any of the provisions of this Agreement, **GRANTEE** shall be considered in material breach of the Agreement. Where a material breach can be corrected, **GRANTEE** shall be given thirty (30) days to cure said breach. If **GRANTEE** fails to cure, or if the breach is of the nature that the harm caused cannot be undone, **AGENCY** may immediately terminate this Agreement, with cause, upon notice in writing to the **GRANTEE**.

b) In the event the **GRANTEE** uses any funds provided by this Agreement for any purpose or program other than authorized under this Agreement, the **GRANTEE** must repay such amount to the **AGENCY** and may in the **AGENCY'S** sole discretion, be deemed to have waived the right to additional funds under this Agreement.

c) In the event sufficient budgeted funds are not available for a new fiscal period or are otherwise encumbered, the **AGENCY** shall notify the **GRANTEE** of such occurrence and the Agreement shall terminate on the last day of the then current fiscal period without penalty or expense to the **AGENCY**.

d) The **AGENCY** or the United States Department of Treasury may terminate this agreement in accordance with 2 C.F.R. § 200.339 (Termination).

13. Assignment/Subcontracting.

a) This Agreement, and any rights or obligations hereunder, shall not be assigned, transferred or delegated to any other person or entity. Any purported assignment in violation of

this section shall be null and void.

b) The **GRANTEE** is fully responsible for completion of the Services required by this Agreement and for completion of all subcontractor work, if authorized as provided herein. The **GRANTEE** shall not subcontract any work under this Agreement to any subcontractor other than the subcontractors specified in the proposal and previously approved by the **AGENCY**, without the prior written consent of the **AGENCY**, which shall be determined by the **AGENCY** in its sole discretion.

14. Indemnification.

The **GRANTEE** agrees to indemnify, pay the cost of defense, including attorney's fees, and hold harmless the **AGENCY**, its officers, employees and agents from all damages, suits, actions or claims, including reasonable attorney's fees incurred by the **AGENCY**, of any character brought on account of any injuries or damages received or sustained by any person, persons, or property, or in any way relating to or arising from the Agreement; or on account of any act or omission, neglect or misconduct of **GRANTEE**; or by, or on account of, any claim or amounts recovered under the Workers' Compensation Law or of any other laws, regulations, ordinance, order or decree; or arising from or by reason of any actual or claimed trademark, patent or copyright infringement or litigation based thereon; except only such injury or damage as shall have been occasioned by the sole negligence of the **AGENCY**.

15. Business Practices.

a) The **GRANTEE** must utilize financial procedures in accordance with generally accepted accounting procedures and Florida Statutes, including adequate supporting documents, to account for the use of the funds provided by the **AGENCY**.

- b) The **GRANTEE** must retain all records (programmatic, property, personnel, and financial) relating to this Agreement for five (5) years after final payment is made.
- c) All **GRANTEE** records relating to this Agreement are subject to audit by the federal government or its representatives, or the **AGENCY** and its representatives.

16. Nondiscrimination.

a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.

b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.

c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

17. Independent Contractor.

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or servants of the **GRANTEE**

18. Additional Funding.

Funds from this Agreement may not be used as the matching portion for any federal grant except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

19. Governing Law.

The laws of the State of Florida shall govern this Agreement.

20. Conformity to the Law.

The **GRANTEE** shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereunder, including but not limited to section 601(a) of the Social Security Act as added by section 5001 of the CARES Act and regulations applicable thereto.

21. Prior Agreement, Waiver, and Severability.

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

22. Agreement Management.

Pinellas Community Foundation designates the following person(s) as the liaison for the

AGENCY:

Duggan Cooley, CEO
Pinellas Community Foundation
17755 US Highway 19 North, Suite 150
Clearwater FL 33764
727-531-0058

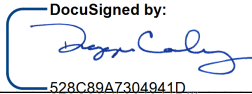
GRANTEE designates the following person(s) as the liaison for the **GRANTEE:**

Karen Higgins, President and CEO
PARC, INC.
3190 Tyrone Blvd N
Saint Petersburg, FL 33710
727-345-9111

SIGNATURE PAGE FOLLOWS

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By: 
528C89A7304941D

Duggan Cooley
CEO

Date: 12/9/2020

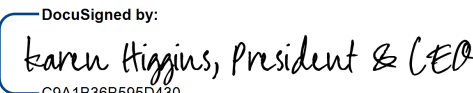
GRANTEE: PARC, INC.

By: 
807C19C2638F424...

Mark Myers, Chairperson
mmyers460@gmail.com

12/11/2020
Date: _____

GRANTEE: PARC, INC.

By: 
C9A1B36B595D430...

Karen Higgins, President and CEO
khiggins@parc-fl.org

12/11/2020
Date: _____

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)

Appendix 1 - CARES Act Guidance and Requirements

- Coronavirus Relief Fund, Guidance for State, Territorial, Local,
and Tribal Governments
 - Coronavirus Relief Fund Frequently Asked Questions
 - Coronavirus Relief Fund Reporting and Record Retention
Requirements

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal
Governments
Updated June 30, 2020

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal Governments
Updated June 30, 2020¹

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.²

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the

¹ This version updates the guidance provided under “Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020”.

² See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 public health emergency during the covered period.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient’s usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, *e.g.*, the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control.

This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.

- Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
 6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures³

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.⁴
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

³ In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

⁴ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

Coronavirus Relief Fund
Frequently Asked Questions
Updated as of July 8, 2020

**Coronavirus Relief Fund
Frequently Asked Questions
Updated as of July 8, 2020**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).¹ Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

Eligible Expenditures

Are governments required to submit proposed expenditures to Treasury for approval?

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

May a State receiving a payment transfer funds to a local government?

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

May a unit of local government receiving a Fund payment transfer funds to another unit of government?

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

Are States permitted to use Fund payments to support state unemployment insurance funds generally?

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

May Fund payments be used for COVID-19 public health emergency recovery planning?

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

To what extent may a government use Fund payments to support the operations of private hospitals?

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

May recipients create a “payroll support program” for public employees?

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

May Fund payments be used to assist impacted property owners with the payment of their property taxes?

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

May a State impose restrictions on transfers of funds to local governments?

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.

If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

May recipients use Fund payments to provide loans?

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

May funds be used to satisfy non-federal matching requirements under the Stafford Act?

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to

the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?

The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

What records must be kept by governments receiving payment?

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

May recipients deposit Fund payments into interest bearing accounts?

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

May governments retain assets purchased with payments from the Fund?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

Are Fund payments to State, territorial, local, and tribal governments considered grants?

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Are Fund payments subject to other requirements of the Uniform Guidance?

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?

Yes. The CFDA number assigned to the Fund is 21.019.

If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-

specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

Coronavirus Relief Fund Reporting and Record
Retention Requirements
July 2, 2020

OFFICE OF
INSPECTOR GENERALDEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS**FROM:** Richard K. Delmar /s/
Deputy Inspector General**SUBJECT:** Coronavirus Relief Fund Reporting and Record Retention
Requirements

Title VI of the Social Security Act, as amended by Title V of Division A of the *Coronavirus Aid, Relief, and Economic Security Act* (Public Law 115-136), provides that the Department of the Treasury (Treasury) Office of Inspector General (OIG) is responsible for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments. Treasury OIG also has authority to recover funds in the event that it is determined a recipient of a Coronavirus Relief Fund payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Accordingly, we are providing recipient reporting and record retention requirements that are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

Reporting Requirements and Timelines

Each prime recipient of Coronavirus Relief Fund payments¹ shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"² (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions³ that is expected to be operational on

¹ Prime recipients include all 50 States, Units of Local Governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct payment from Treasury in accordance with Title V.

² Refer to Treasury's guidance dated June 30, 2020 for more information on costs incurred and the covered period.

³ A grant management service provider under the U.S. Department of Health and Human Services.

September 1, 2020, for recipients to report data on a quarterly basis. Until the GrantSolutions portal is operational, each prime recipient shall follow the interim reporting requirements. Treasury OIG will notify each prime recipient when GrantSolutions is operational or of any changes to the expected September 1, 2020 start date.

Interim Reporting for the period March 1 through June 30, 2020

By no later than July 17, 2020, each prime recipient is responsible for reporting costs incurred during the period March 1 through June 30, 2020. For this interim report, prime recipients need only report totals by the following broad categories:

- a. Amount transferred to other governments;
- b. Amount spent on payroll for public health and safety employees;
- c. Amount spent on budgeted personnel and services diverted to a substantially different use;
- d. Amount spent to improve telework capabilities of public employees;
- e. Amount spent on medical expenses;
- f. Amount spent on public health expenses;
- g. Amount spent to facilitate distance learning;
- h. Amount spent providing economic support;
- i. Amount spent on expenses associated with the issuance of tax anticipation notes; and
- j. Amount spent on items not listed above.

Recipients should consult Treasury's guidance and Frequently Asked Questions in reporting costs incurred during the period March 1 through June 30, 2020. The total of all categories must equal the total of all costs incurred during that period. A spreadsheet is attached for your use in providing the data. As discussed below, the prime recipient will be required to report information for the period March 1 through June 30, 2020 into GrantSolutions once it is operational.

Quarterly Reporting

Each prime recipient of Coronavirus Relief Fund payments shall report COVID-19 related costs into the GrantSolutions portal. Data required to be reported includes, but is not limited to, the following:

1. the total amount of payments from the Coronavirus Relief Fund received from Treasury;
2. the amount of funds received that were expended or obligated for each project or activity;
3. a detailed list of all projects or activities for which funds were expended or obligated, including:
 - a. the name of the project or activity;
 - b. a description of the project or activity; and

4. detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000.

The prime recipient is responsible for reporting into the GrantSolutions portal information on uses of Coronavirus Relief Fund payments.

Recipient Portal Access: For future quarterly reporting, each prime recipient will have GrantSolutions portal access for three (3) individuals: two (2) designees (preparers) to input quarterly data and one (1) official authorized to certify that the data is true, accurate, and complete.⁴ **By no later than July 17, 2020**, please provide the name, title, email address, phone number, and postal address of these individuals so that portal access can be granted. After this information is received, guidance on the GrantSolutions portal access and data submission instructions will be issued separately.

Reporting timeline

By no later than September 21, 2020, recipients shall submit via the portal the first detailed quarterly report, which shall cover the period March 1 through June 30, 2020. Thereafter, quarterly reporting will be due no later than 10 days after each calendar quarter. For example, the period July 1 through September 30, 2020, must be reported no later than October 13, 2020 (Tuesday after the 10th day of October and the Columbus Day Holiday). Reporting shall end with either the calendar quarter after the COVID-19 related costs and expenditures have been liquidated and paid or the calendar quarter ending September 30, 2021, whichever comes first.

Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), which provides:

(d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

⁴ The certifying official is an authorized representative of the recipient organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the recipient.

3. were incurred⁵ during the period that begins on March 1, 2020, and ends on December 30, 2020.

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

Thank you and we appreciate your assistance.

⁵ Refer to Treasury's guidance dated June 30, 2020 for more information on the definition of costs incurred.

Appendix 2 - Attestation

ATTESTATION

I, Karen Higgins, President & CEO, am the Title: President & CEO of Name of Organization: PARC, Inc., and I certify that:

1. I have the authority on behalf of PARC, Inc.
_____ (Organization) to sign this Attestation.
2. I understand that the Pinellas Community Foundation will rely on this attestation as a material representation in making a direct payment to this Organization.
3. PARC, Inc. _____ (Organization) attests that proposed expenditures of this grant are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, do not supplant existing services or budgets, and are not reimbursable by alternate means.
4. PARC, Inc. _____ (Organization) attests it will only expend funds from this grant which are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, and do not supplant existing services or budgets, and are not reimbursable by alternate means.

By: Karen Higgins, President & CEO (Printed Name)

Signature:  _____
C9A1B36B595D430...

Title: President & CEO

Date: 12/11/2020

COVID-19 Support-Life Skills Development

Pinellas CARES Nonprofit Partnership Fund

PARC

Mrs. Karen Lynne Higgins
3190 Tyrone Blvd N
Saint Petersburg, FL 33710-2919

khiggins@parc-fl.org
O: 727-345-9111
M: 727-410-3408

Mrs. Karen Lynne Higgins

3190 Tyrone Blvd
St. Petersburg, FL 33710

khiggins@parc-fl.org
O: 727-341-6919
M: 727-410-3408

Application Form

Introduction

As of 5 PM, 11/12/2020, Behavioral Health proposals for future programming will no longer be accepted. Under the Behavioral Health category, you may only apply for reimbursement of past expenses related to COVID-19.

NOTE: If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. This is determined at the contracting stage. Please consider this when developing your request and project start date.

The submission of an application is not a guarantee or commitment of funding. This application will be made public, in its entirety, including any attachments or uploads.

To see the rubric by which your organization's application will be scored, [click here](#).

Please answer these questions FIRST, as the application will show you the required sections and fields to complete based on your answers.

Priority Funding Areas*

Please select the priority area(s) most relevant to your request (see the PCF website for examples).

Behavioral Health

Reimbursement*

The Pinellas CARES Nonprofit Partnership Fund allows requests to ask for reimbursement of expenditures related to COVID-19 programming within the Priority Funding Areas that took place between March 1, 2020 and the time of application.

Will your organization be applying for this cost reimbursement?

Yes

Future Programming*

Will your organization be applying for funding for services to be delivered between the grant award decision and December 30, 2020?

As of 5 PM, 11/12/2020, you may no longer apply for future programming for Behavioral Health. You may only apply for reimbursement of already-rendered services related to COVID-19.

Karen Higgins

PARC

Yes

Project Name*

COVID-19 Support-Life Skills Development

EIN*

59-0791038

DUNS Number*

Please provide your organization's DUNS number. This is the Data Universal Numbering System.

You can search for your DUNS number here: <https://www.dnb.com/duns-number/lookup.html>

If you do not have a DUNS number, you can apply for one here (it is free and may take 3-4 days for approval): <https://www.dnb.com/duns-number/get-a-duns.html>

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

079197000

Mission Statement*

PARC's mission is to provide opportunities for children & adults with developmental disabilities to exercise their independence and experience life to the fullest. Our vision is a community where all individuals live with dignity and are treated with respect.

Total Operating Expenditure*

What are your total annual operating expenses?

\$18,701,780.00

Amount Requested*

Please review the entire application and its fiscal requirements before determining the total amount your organization will be requesting. This amount

should include any reimbursements your organization is seeking for past COVID-19 programming.

Typical funding requests will range between \$25,000 and \$250,000. Amounts above and below are accepted, provided the request can be justified by community need.

Requests at the higher end, or above this range must have a significant and sustained impact on the vulnerable community being served. Your organization's capacity for spending a large amount of funds must also be justified.

\$207,417.77

If you are requesting more than \$250,000 or a large capital expenditure, please speak with PCF program staff to discuss the feasibility of your request **PRIOR TO submission**.

Priority Populations*

Please select the priority populations your programming will serve:

Note: Examples of "high-risk pandemic response jobs" include front-line workers, nurses, medical housekeeping staff, nonprofit employees, law-enforcement and medical first responders.

Children and/or the elderly
Persons with disabilities

Guiding Principles*

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

From the priority populations you have indicated above, please explain to what extent one or more these populations are involved in the creation, design, and impact of your organization (or this specific project).

Established in 1953, PARC, Inc. is the legacy of Edythe Ibold and the 26 parents of children with developmental disabilities who courageously responded to her invitation to meet at St. Petersburg City Hall. Determined to make a difference, this group led the way to an unprecedented era of investment and leadership for Florida's people with disabilities that has prevailed for over 66 years. The individuals that come to PARC are why we exist, they are who we serve each day and they play an active role in the activities and events offered here at PARC. Our goal is to ensure that they are having their best day by doing activities that provide fulfillment in their lives by using a person-centered approach. All the participants impact our organization with their creativity, desires, goals, thoughts, wishes and dreams. Currently, PARC serves over 550 individuals with intellectual and developmental disabilities through one of our 40 different service offerings.

Length of time operating program/project*

Please briefly explain how long you have been operating the program or project for which you are requesting funds. **This funding is for expansion of existing programming or sustaining an existing expansion to meet community needs.**

PARC's Inspired Artists program have been operating for 6 years, PARC Center Industries have been operating since 1981, and our Transportation services have been operating for over 25 years.

Service Area*

In which areas of the county do you physically provide services?

South County (locations such as St. Petersburg, Lealman, Kenneth City)

Impact on Organization*

What has been the impact of the coronavirus/COVID-19 on the services of your organization? (Example: inability to provide enough food, unable to provide behavioral health sessions, lack of volunteerism, etc.)

The impact of COVID-19 to PARC has been devastating and overwhelming. Until mid-March we were providing vital services daily to over 800 individuals with development disabilities. The COVID-19 mandates temporarily ceased programs and services on our campus for the individuals in the community. In support of community efforts to suppress the spread of COVID-19, PARC's Day Programs for both children and adults closed until further notice. Services through our Residential Programs (including Supported Living) and our Supported Employment Program were still being provided. Our Life Long Learning Center, the hub of amazing daily activity was much different, no longer were individuals with developmental disabilities from the community participating in our Inspired Artist Studios, Adult Technology Achievement Center, or PARC Center Industries. Our Discovery Learning Center Preschool was no longer open to the children who have intellectual and development disabilities. PARC's transportation buses were idle, no longer going on their usual routes to transport individuals to the programs they know and love. In addition, all volunteers could no longer come to PARC to provide valuable assistance in a variety of areas. Our community participants were under the safer at home order and had to learn a new normal, which for some is extremely difficult. All outings were postponed, and community events ceased to exist. It was a very challenging and hard time at PARC. Our priority has been to ensure the safety and health of our individuals and staff, while providing ongoing programs and services. PARC's team was tireless and incredible, transforming vital programs that serve our children and adults and bringing them to their homes. June 1st PARC reopened at 50% capacity, which presented a whole new set of challenges and changes to how we serve our individuals. Once again, we rose to the challenge and created safe environments for our campus programs and services.

Fiscal Accountability

Federal Fund Disclosure*

If your organization is awarded this grant, you may be considered a subrecipient of federal funding. THEREFORE, if you are deemed a subrecipient and your organization reaches a threshold of having spent more than \$750,000 in federal funding this fiscal year (this INCLUDES other federally funded programs), it will be subject to requirements of the Federal Single Audit Act. This will require your organization to comply with Federal Compliance Requirements and may necessitate additional expenses for your organization and you should prepare for this.

It is advisable that you contact a certified public accountant (CPA) or other professional for guidance.

Yes, my organization understands and assumes all liabilities/costs in regards to federal funding.

Audited Financial Statements*

Does your organization routinely contract to have an audit conducted of its financial statements?

Yes

Most Recently Filed IRS Form 990*

Please upload a copy of the organization's most recently filed IRS Form 990. **This is absolutely required.**

990 2019 Public Disclosure Copy - PARC Inc.pdf

Board-Approved Budget*

Please upload your most recently board-approved budget for this fiscal year in PDF format.

Operating Budget Overview FY 20.pdf

Audited Financial Statements

Most Recent Audited Financial Statements*

If your organization routinely contracts for an independent audit of its financial statements, including audits in accordance with Uniform Guidance and/or Chapter 10.650, Rules of the Auditor General, upload the most recent audit. The document should not be more than a year old.

PARC 2019 Audited Financial Statements.pdf

Management Letter*

Please provide a management letter indicating any findings from your organization's most recent independent audit.

If there is no management letter, please explain why.

There is not a management letter, as there were no findings from the audit.

Expansion or Sustaining of Exact Programming Funded by Another Source

Existing Contract

If you are applying for funding to expand and/or sustain COVID-19 response programming that has already been funded by another source, please upload that contract here and provide a brief description of the funding source and relationship with the funder. Please note that any costs funded by another source are not allowed to be included in this application. Only the costs that are required to expand or sustain programs in excess of that funding will be considered for the purposes of this application.

Reimbursement of COVID-19 Related Expenses

Your organization may seek reimbursement for COVID-19 related expenditures between March 1, 2020 and the time of submittal of this application. **This is NOT a replacement for the loss of revenue from canceled fundraising events or a decrease in private/public support. These are costs already incurred and paid from reserves or rainy day funds that were used to deliver services within this funding's focus areas, *specifically* in response to the COVID-19 pandemic. These are funds that were NOT budgeted for use in this fiscal year.**

Attestation*

I affirm that this funding was expended by my organization solely for program costs in relation to COVID-19, and is not being requested on a unit-of-service basis. None of these costs have been reimbursed by any other funding source.

Yes, I affirm the above is accurate and true.

Amount of Reimbursement Requested*

Please specify the total amount of reimbursement your organization is seeking.

\$50,182.97

Documentation of Expenses*

Please use this template to describe the expenses for which you are seeking reimbursement.

Upload records of expenses indicating the use of unbudgeted funds using some or all of the financial documents:

- Receipts documenting the purchase of unbudgeted items or service
- Credit Card Statements showing payment of items (with MOST account numbers REDACTED)
- Bank Statements showing payment of credit cards (with MOST account numbers REDACTED)
- Financial reports that were presented to a Board of Directors
- Board minutes that show authorization of withdrawal(s) from reserve funds
- Bank statements with redacted account numbers indicating usage of unbudgeted funds

If you have selected more than one Priority Funding Area in the introductory section, please ensure to include information that separates the expenses. If necessary, use the textbox below to indicate any clarifying information regarding uploaded documentation.

PARC-Pinellas CARES Reimbursement-FINAL.pdf

Number Served by Funding Area*

Please *briefly* specify how many people were served by the programming for which you are seeking reimbursement. If you are applying for reimbursement in multiple Funding Areas, *be sure* to provide numbers for each one. Numbers do not need to be unduplicated.

Example

Food: 1250 people

Behavioral Health: 250 people

Behavioral Health: 161 people

Funding and Usage

Client Service Delivery*

Briefly describe the services to be delivered under the programming for which you are requesting funding. Please include when and where the services will occur, how the target population will access the services, and the length of time the services will be provided. **Please specify the zip codes of participants. If not available, specify the zip codes of service delivery points.**

The Inspired Artist Studios at PARC served over 276 participants prior to the COVID-19 pandemic. When COVID-19 mandated the closure of our campus in early March 2020, PARC was forced to furlough our Arts Director with the closing of our campus and adult day programs. Realizing that our participants were self-isolating at their family or group home with little to no socialization or Life Skills Development training, PARC created and implemented a new "Virtual Arts" program. The Virtual Arts Director teaches online virtual art instruction to our participants and allows them an opportunity to remain in contact and engaged with their peers. Classes are accessed on participants personal computers. Our Virtual Arts program provides services to over 123 participants who otherwise would not have daily interaction with their friends and instruction staff. PARC offers 3 to 4 one-hour classes, Monday thru Friday. All classes will be offered indefinitely. Our Virtual Art Director conducts from our main campus, zip code 33710. Various participants codes: 33709, 33781, 33714, 33706, and 33773. Our PARC Life Skills Development 3 program re-opened to our participants at 50% capacity on June 1st, 2020. Prior to COVID we had over 124 individuals at PCI, currently we have 45 individuals. We offer employment readiness training, opportunities to learn new job skills, and the opportunity to earn at or above minimum wage through our production contracts. Due to COVID-19 requirements, our production program has been forced to expand into a 2,000 sq. ft. building in order for PARC to ensure the health and safety of our participants and adhere to CDC and DOH guidelines (face masks, shields, social distancing, hand washing). PARC's production program will continue to provide services for the length of the contract(s), of which have no expiration date. All services take place at our main campus, zip code 33710. Various participant zip codes are: 33709, 33781, 33714, 33706, and 33773.

Communication/Outreach and Community Engagement Efforts*

In what ways is your organization marketing and communicating its available programming to the community it serves? How will you ensure that your target population is aware of your services and utilizes them?

We promote on social media, PARC's website, key employment platforms (LinkedIn) and targeted email blasts. We partner with Division of Vocational Rehabilitation and the State Agency for Persons with Disabilities to promote successful community-based employment outcomes for individuals served. Currently PARC employs 3-job coaches that market and network throughout the community, various community events and public speaking engagements.

Hurricane Preparedness*

If a hurricane-related emergency were to strike Pinellas County this year and cause an interruption in your organization's normal programming, how would you return to offering the programming, and continue to spend awarded funds from this grant?

There is an expectation that your programming will be able to continue in the event of a hurricane-related emergency.

If your organization has a COOP (Continuity of Operations Plan), you may upload it here instead of providing a text answer. You may redact sensitive information from your organization's COOP.

Emailing file to Brittany, file too large to upload

Evidence of Insurance Coverage*

Grantees of the Pinellas CARES Nonprofit Partnership Fund will be required to maintain appropriate insurance to cover the services proposed in this application. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance policies that cover the programming for which your organization is requesting funds.

If there is no insurance coverage for this programming, please provide an explanation as to why.

PARC Certificate of Insurance.pdf

Insurance Requirement*

If you are awarded a contract for the Pinellas CARES Nonprofit Partnership Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance. If you would like to begin this process now, please contact your general liability insurance carrier.

Here is the information for your carrier:

Pinellas Community Foundation
17755 US Highway 19 N
Suite 150
Clearwater, FL 33764
727-531-0058

Please check the box below to indicate that you understand and will be able to comply with this requirement.

Yes, I understand this requirement.

The Budget Summary and Budget Narrative sections are absolutely critical to a successful application. Improperly completed forms will be returned to you to fix, and will delay a funding decision being made on your application. Please see the examples in each section. To avoid rejection of your organization's application, PCF HIGHLY recommends you watch this short, instructional video as well: **Budget Narrative/Summary Instructions**

Update as of 9/25/2020: Due to new U.S. Department of the Treasury guidance, the CARES Act does not cover *any* administrative or indirect costs. The Budget Narrative and Summary have been updated. CFO, CEO, and other types of "administrative" time must be documented as a **direct cost on an hourly basis** under Personnel or Contracted Services. The above webinar will be updated shortly.

If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. Please consider this when developing your budget narrative and summary.

Note about Hazard Pay: Hazard pay will not automatically be approved as a budget item. Hazard pay is only for hazardous duty or work involving physical hardship, in each case that is related to COVID-19. Much of the immediate hazards of COVID-19 can be mitigated by appropriate use of PPE and/or regular sanitizing of spaces. The threshold for approval of hazard pay is high. It is best that you inquire in advance of adding this to a budget in your grant application.

If you would like to use a unit of service cost as a basis for your budget, you **MUST** contact Pinellas Community Foundation program staff FIRST to discuss this possibility.

Budget Summary*

Please download the budget summary template **HERE** and complete it. **If you have selected multiple Priority Fund Areas, you should include ALL costs in this summary.**

Capital includes buildings, vehicles, equipment at \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities. Outright purchase must be less than the cost of renting or leasing OR if renting or leasing is not available.

CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET SUMMARY.

Please export as a PDF and upload it.

PARC-CARES-Budget Summaries.pdf

Budget Narrative*

Please download the budget narrative template [HERE](#) and complete it.

The budget narrative needs to do more than define the expenses. It should clearly state what is going to be paid using CARES funds and then justify the expenses as a program expansion (or sustaining an already expanded program) as a result of COVID-19. Do not bold, underline, or italicize. Use dollar amounts that match your Budget Summary.

If you have selected multiple Priority Fund Areas, you should include ALL costs in this narrative.

CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET NARRATIVE.

Capital includes buildings, vehicles, equipment at \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities. Outright purchase must be less than the cost of renting or leasing OR if renting or leasing is not available.

Please export as a PDF and upload it.

PARC-CARES-Budget Narratives.pdf

Capital Requests

If you are requesting funding for capital expenses, please upload bids/estimates/rental agreements to match the expenses described in your budget summary and narrative.

Please upload in PDF format.

PARC-PCI Metal Bldg Proposals-3.pdf

Logistical partner organizations (LPOs) are considered to be a critical part of service delivery strategy for this grant program, and using them is highly encouraged. Typical LPOs are:

- Grassroots organizations with small annual operating budgets (under \$50,000)
- Churches and other faith-based organizations
- Neighborhood associations
- Social organizations/collaboratives
- Resident councils in low-income house communities
- Neighborhood family centers
- Senior centers

Their essential role is to serve as outreach, information, referral and service delivery sites for food distribution, legal aid counseling to prevent evictions and behavioral health services, consistent with the three priority need areas in the grant specifications.

Are you going to use LPOs in this programming?*

Yes

Logistical Partner Organizations (LPOs)

LPO List*

Please upload a list with entity names and primary contact information for each LPO. If there is additional information to provide, do so in the text box below.

Family Care Council (WEST) - Paula James
 Chamber of Commerce - Mitchell Shankman
 Rotary Club Beaches - Doug Izzo

Role in Programming*

Please describe the role(s) of specified LPOs in the programming proposed in this application.

All LPOs are used for networking, business contacts and leads, promotion of programs and services, natural supports and advocacy

Behavioral Health

As of 5 PM, 11/12/2020, Behavioral Health proposals for future programming will no longer be accepted. Under the Behavioral Health category, you may only apply for reimbursement of past expenses related to COVID-19. Do not fill this area out.

This grant will require weekly reporting on the following measures:

- Number of individuals receiving **COVID-19-related behavioral health services** by in person, telehealth, or telephone by zip code of participant or service delivery point (participant zip code is preferred)

This grant will require monthly reporting on the following measures:

- **Percentage of target met** of the projected number of people receiving **COVID-19-related behavioral health services** by in person, telehealth, or telephone.
- **Monthly Progress Rate** as defined by your measurement and methodology specified below

Affirmation of Reporting*

I affirm that my organization is capable of providing weekly and monthly reports on the above measures.

Yes

Measurement - Behavioral Health*

The Pinellas CARES Nonprofit Partnership Fund understands that behavioral health involves several dimensions of clinical need and organizational infrastructure.

For the purpose of this grant, applicants are asked to select **ONE** robust measure of progress that can be validly measured on a monthly basis. Please describe the instrument that you are going to use and how the results are interpreted to indicate progress.

Individuals that attend programs identify at least one goal to work on throughout the year. Examples of goals include working and earning a paycheck, make artwork and learn different art styles. All progress is documented by staff on a daily basis through our electronic database system, Therap. Individual's progress is monitored monthly, quarterly and annually. Progress is indicated through a person-centered meeting with the individual and his or her circle of supports.

Methodology*

Please state how you will define and document a **monthly** Progress Rate for all clients in the program based on the selected behavior change measure(s) specified above.

Monthly Projected Progress Rate (%): Using the definition of progress described above, project the percentage of progress achieved on a monthly basis.

90% progress rate in achieving specified individual goals, monitored and measured through Therap.

Number of Clients Served During Grant Period - Behavioral Health*

This grant period ends on December 30, 2020. Please estimate the number of clients that will be served for **behavioral health** by the end of the grant period.

161

Estimated Percentage of Progress - Grant Period*

Please estimate % of progress on the proposed measure during the grant period.

80

September Projections - Number Served - Behavioral Health*

Please estimate the number of individuals to be served by this funding for **behavioral health** in **September 2020**.

161

September Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients **for September 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

80

October Projections - Number Served - Behavioral Health*

Please estimate the number of individuals to be served by this funding for **behavioral health** in **October 2020**.

161

October Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients based **for October 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

80

November Projections - Number Served - Behavioral Health*

Please estimate the number of individuals to be served by this funding for **behavioral health** in **November 2020**.

166

November Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients based **for November 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

80

December Projections - Number Served - Behavioral Health*

Please estimate the number of individuals to be served by this funding for **behavioral health** in **December 2020**.

171

December Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients based **for December 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

80

Funder Involvement

Which of the funders have provided a grant to your organization within the last three years?*

Funding from a Pinellas County Municipality
Juvenile Welfare Board of Pinellas County
Pinellas Community Foundation
Pinellas County Government
Tampa Bay Resiliency Fund
United Way Suncoast

Other Funding Sources

If your organization has submitted applications to other funders or has received funding in response to coronavirus/COVID-19 from another funder, please briefly describe below:

Rays Baseball Foundation and Rowdies Soccer Fund for our Discovery Learning Center
City of St Petersburg - CDBG for bio-decontamination machines for our campus
Pinellas County - CDBG for bio-decontamination machines for 2 of our off-campus group homes
Early Learning Coalition of Pinellas County for our Discovery Learning Center

Corrective Action*

Is your organization currently under a corrective action agreement with any funder (including but not limited to those listed above)? If yes, please explain in detail, including the status of the corrective action. If no, state **No**.

No

Confirmation

Signature and Affirmation*

By submitting this application, I hereby swear that executive leadership is aware of this request for funding, and if this funding is approved, my organization will be able to use these funds in the manner described in the application.

Please type your name as an electronic signature and the date on which you are submitting this application.

Brooke Fairman November 12, 2020

File Attachment Summary

Applicant File Uploads

- 990 2019 Public Disclosure Copy - PARC Inc.pdf
- Operating Budget Overview FY 20.pdf
- PARC 2019 Audited Financial Statements.pdf
- PARC-Pinellas CARES Reimbursement-FINAL.pdf
- PARC Certificate of Insurance.pdf
- PARC-CARES-Budget Summaries.pdf
- PARC-CARES-Budget Narratives.pdf
- PARC-PCI Metal Bldg Proposals-3.pdf

PUBLIC DISCLOSURE COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
SEPTEMBER 30, 2019

PREPARED FOR:

PARC, INC.
3190 TYRONE BLVD N
ST PETERSBURG, FL 33710

PREPARED BY:

CBIZ MHM, LLC
13577 FEATHER SOUND DR., SUITE 400
CLEARWATER, FL 33762-5539

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS COPY OF THE RETURN IS PROVIDED ONLY FOR PUBLIC DISCLOSURE PURPOSES. ANY CONFIDENTIAL INFORMATION REGARDING LARGE DONORS HAS BEEN REMOVED.

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY AUGUST 17, 2020.

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning OCT 1, 2018, and ending SEP 30, 2019

2018

Department of the Treasury
Internal Revenue Service

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

Name of exempt organization

Employer identification number

PARC, INC.

59-0791038

Name and title of officer

**KAREN HIGGINS
PRESIDENT/CEO**

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

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>17,296,612.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize CBIZ MHM, LLC to enter my PIN 91038
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

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

50465137755
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

** PUBLIC DISCLOSURE COPY **

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2018

Open to Public Inspection

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

A For the 2018 calendar year, or tax year beginning **OCT 1, 2018** and ending **SEP 30, 2019**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PARC, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3190 TYRONE BLVD N City or town, state or province, country, and ZIP or foreign postal code ST PETERSBURG, FL 33710 F Name and address of principal officer: DOUG GATES SAME AS C ABOVE	D Employer identification number 59-0791038 E Telephone number (727) 345-9111 G Gross receipts \$ 17,620,199. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.PARC-FL.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1953 M State of legal domicile: FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: TO PROVIDE OPPORTUNITIES FOR CHILDREN AND ADULTS WITH DEVELOPMENTAL DISABILITIES	
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
3	Number of voting members of the governing body (Part VI, line 1a)	3 15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4 15
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5 453
6	Total number of volunteers (estimate if necessary)	6 1378
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
7b	Net unrelated business taxable income from Form 990-T, line 38	7b 0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year 5,321,555. Current Year 4,140,387.
9	Program service revenue (Part VIII, line 2g)	12,368,679. 12,989,191.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	222,965. 115,987.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	123,945. 51,047.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,037,144. 17,296,612.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	11,622,294. 12,578,248.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 33,247.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 619,027.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,740,117. 4,817,817.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,362,411. 17,429,312.
19	Revenue less expenses. Subtract line 18 from line 12	1,674,733. -132,700.
20	Total assets (Part X, line 16)	Beginning of Current Year 10,669,034. End of Year 10,892,125.
21	Total liabilities (Part X, line 26)	1,417,181. 1,799,281.
22	Net assets or fund balances. Subtract line 21 from line 20	9,251,853. 9,092,844.

Part II Signature Block

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

Sign Here	Signature of officer KAREN HIGGINS, PRESIDENT/CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name ALICIA HOLLOWAY	Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN P01337755
	Firm's name ▶ CBIZ MHM, LLC Firm's address ▶ 13577 FEATHER SOUND DR., SUITE 400 CLEARWATER, FL 33762-5539	Firm's EIN ▶ 27-3605969 Phone no. 727-572-1400

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE ORGANIZATION'S MISSION IS TO PROVIDE OPPORTUNITIES FOR CHILDREN AND ADULTS WITH DEVELOPMENTAL DISABILITIES TO EXERCISE THEIR INDEPENDENCE AND EXPERIENCE LIFE TO THE FULLEST.

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

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

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

4a (Code:) (Expenses \$ 8,352,031. including grants of \$) (Revenue \$ 10,441,148.) RESIDENTIAL SERVICES: PARC MAINTAINS FOUR RESIDENCES FOR BOTH ADULTS AND CHILDREN WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES IN ST. PETERSBURG, FLORIDA. BETWEEN THE FOUR RESIDENCES, PARC HAS 94 PEOPLE LIVING FULL-TIME IN THE PROGRAM WITH A RANGE OF AGE AND ABILITIES. THE RESIDENTS' WELL-BEING IS PARC'S PRIMARY CONCERN AS THEY LIVE, WORK AND ENJOY LIFE IN PINELLAS COUNTY. ADDITIONALLY, PARC OFFERS SUPPORTED LIVING SERVICES TO HELP INDIVIDUALS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES LIVE ON THEIR OWN IN THE COMMUNITY. THE RESIDENTIAL STAFF AT PARC BELIEVES THAT PARC RESIDENTS DO NOT LIVE IN A PARC FACILITY, WE WORK IN THEIR HOME.

4b (Code:) (Expenses \$ 3,090,795. including grants of \$) (Revenue \$ 798,097.) CHILDREN'S SERVICES AT THE DISCOVERY LEARNING CENTER: THE DISCOVERY LEARNING CENTER IS THE ONLY CHILD CARE PROVIDER IN PINELLAS COUNTY OFFERING EARLY INTERVENTION SERVICES TO CHILDREN WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES, INCLUDING THOSE DIAGNOSED WITH AND/OR "AT-RISK" FOR DEVELOPMENTAL DELAYS, BEHAVIOR CONCERNS AND AUTISM. TO ENSURE THAT EVERY CHILD ENTERS KINDERGARTEN READY TO LEARN, ACHIEVE ACADEMIC SUCCESS AND DEVELOP STRONG LIFE SKILLS, PARC'S PROGRAMS DEVELOP AND IMPLEMENT INDIVIDUALIZED EARLY INTERVENTION PLANS THAT MEET EACH CHILD'S LEARNING NEEDS. THE DISCOVERY LEARNING CENTER SUPPORTS HUNDREDS OF CHILDREN AND FAMILIES A YEAR WITH EARLY INTERVENTION AND EDUCATION PROGRAMS, FAMILY RESPITE SERVICES, AND AN ARRAY OF THERAPIES.

4c (Code:) (Expenses \$ 2,693,939. including grants of \$) (Revenue \$ 1,360,198.) LIFE LONG LEARNING (ADULT DAY TRAINING): ADULTS AT PARC LOOK FORWARD TO THEIR CHOICE OF ENJOYABLE AND PURPOSEFUL ACTIVITIES. CLOSE TO 300 ADULTS TAKE PART IN PARC'S LIFE SKILLS DEVELOPMENT PROGRAM ON A DAILY BASIS. AT PARC, INDIVIDUALS CHOOSE WHAT PROGRAMS THEY WANT TO TAKE PART IN. COMPONENTS OF THE LIFELONG LEARNING PROGRAM INCLUDE: INSPIRED ARTIST STUDIOS @ PARC, CULINARY TEACHING KITCHEN @ PARC, ADULT TECHNOLOGY ACHIEVEMENT CENTER, FINANCIAL LITERACY/HEALTHY LIVING/RECREATION, PARC IN BLOOM, AND PARC CENTER INDUSTRIES. PROGRAMS ARE DESIGNED TO INCREASE SELF-SUFFICIENCY, CONFIDENCE IN PERSONAL DECISION MAKING AND TO WORK WITH STAFF DESIGNING THEIR PROGRAMS AND CLASSES TO MEET THEIR INTEREST AND NEEDS.

4d Other program services (Describe in Schedule O.) (Expenses \$ 578,837. including grants of \$) (Revenue \$ 389,748.)

4e Total program service expenses 14,715,602.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		453
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	N/A	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		N/A
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		N/A
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		N/A
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	N/A	10a
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	N/A	11a
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		11b
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	12b
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?		N/A
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b
c	Enter the amount of reserves on hand		13c
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a		15
b	Enter the number of voting members included in line 1a, above, who are independent		15
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **KAREN HIGGINS, PRESIDENT/CEO - (727) 345-9111**
3190 TYRONE BLVD N, ST PETERSBURG, FL 33710

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DOUG GATES CHAIRMAN	1.00 5.00	X					0.	0.	0.	
(2) MARK MYERS CHAIRMAN ELECT	1.00 3.00	X					0.	0.	0.	
(3) JOEL MANINGS SECRETARY	1.00 3.00	X					0.	0.	0.	
(4) DIANNE TRIPLETT PAST CHAIR/TREASURER	1.00 5.00	X					0.	0.	0.	
(5) ROBERT BYELICK DIRECTOR (5/28/19-9/30/19)	1.00 3.00	X					0.	0.	0.	
(6) JOSEPH CONROD, SR. DIRECTOR	1.00 3.00	X					0.	0.	0.	
(7) DICK CRIPPEN DIRECTOR	1.00 3.00	X					0.	0.	0.	
(8) FRANK FARKAS, DC DIRECTOR	1.00 3.00	X					0.	0.	0.	
(9) JOHNNIE GUEST DIRECTOR	1.00 3.00	X					0.	0.	0.	
(10) MARIA HASBUN DIRECTOR	1.00 3.00	X					0.	0.	0.	
(11) BETH HORNER DIRECTOR	1.00 3.00	X					0.	0.	0.	
(12) SUZANNE KYKER DIRECTOR	1.00 3.00	X					0.	0.	0.	
(13) PAUL MANFREY DIRECTOR	1.00 3.00	X					0.	0.	0.	
(14) MICHELLE MINTZ DIRECTOR	1.00 3.00	X					0.	0.	0.	
(15) WILL WILLIAMS DIRECTOR	1.00 3.00	X					0.	0.	0.	
(16) TIMOTHY HUGHES SECRETARY/TREASURER(10/1/18-3/26/19)	1.00 3.00	X					0.	0.	0.	
(17) DANIEL R. DAVIS DIRECTOR (10/1/18-1/29/19)	1.00 3.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KAREN HIGGINS PRESIDENT/CEO	40.00 13.00			X				121,583.	0.	26,611.
(19) TED DUNBAR CFO (10/1/18-11/5/18)	40.00 13.00			X				97,750.	0.	18,534.
(20) MARK CAVANAUGH CFO (3/4/19-9/30/19)	40.00 13.00			X				0.	0.	0.
1b Sub-total								219,333.	0.	45,145.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								219,333.	0.	45,145.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
TAMPA BAY TEMPS 2441 5TH AVE NORTH, ST PETERSBURG, FL 33713	CONTRACT LABOR	708,354.

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 119,210.				
	b Membership dues	1b				
	c Fundraising events	1c 250,008.				
	d Related organizations	1d 274,649.				
	e Government grants (contributions)	1e 2,390,707.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,105,813.				
	g Noncash contributions included in lines 1a-1f: \$	98,280.				
	h Total. Add lines 1a-1f	▶ 4,140,387.				
	Program Service Revenue	2 a RESIDENTIAL PROGRAMS	Business Code 623000	10,441,148.	10,441,148.	
b ADULT DAY PROGRAMS		624100	1,360,198.	1,360,198.		
c CHILD DAY PROGRAM		624100	798,097.	798,097.		
d TRANSPORTATION		485991	389,748.	389,748.		
e						
f All other program service revenue						
g Total. Add lines 2a-2f		▶ 12,989,191.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 92,141.			92,141.	
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	(i) Real	84,852.			
		(ii) Personal				
		b Less: rental expenses	0.			
		c Rental income or (loss)	84,852.			
	d Net rental income or (loss)	▶ 84,852.			84,852.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	82,441.			
		(ii) Other	20,766.			
		b Less: cost or other basis and sales expenses	79,361.	0.		
		c Gain or (loss)	3,080.	20,766.		
	d Net gain or (loss)	▶ 23,846.			23,846.	
8 a Gross income from fundraising events (not including \$ 250,008. of contributions reported on line 1c). See Part IV, line 18	a	155,741.				
	b Less: direct expenses	b 244,226.				
	c Net income or (loss) from fundraising events	▶ -88,485.			-88,485.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less returns and allowances	a	54,680.				
	b Less: cost of goods sold	b 0.				
	c Net income or (loss) from sales of inventory	▶ 54,680.			54,680.	
Miscellaneous Revenue		Business Code				
11	a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d	▶				
12 Total revenue. See instructions	▶	17,296,612.	12,989,191.	0.	167,034.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	225,844.		225,844.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	10,131,567.	8,780,251.	1,055,368.	295,948.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	42,481.	36,019.	4,662.	1,800.
9 Other employee benefits	1,409,187.	1,279,826.	104,581.	24,780.
10 Payroll taxes	769,169.	653,771.	93,320.	22,078.
11 Fees for services (non-employees):				
a Management				
b Legal	36,756.	34,172.	2,584.	
c Accounting	58,263.	45,958.	10,798.	1,507.
d Lobbying	52,000.			52,000.
e Professional fundraising services. See Part IV, line 17	33,247.			33,247.
f Investment management fees	3,015.		2,304.	711.
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	1,819,316.	1,478,830.	252,892.	87,594.
12 Advertising and promotion	35,020.	7,427.	5,254.	22,339.
13 Office expenses	996,332.	877,786.	87,445.	31,101.
14 Information technology				
15 Royalties				
16 Occupancy	925,883.	767,934.	125,826.	32,123.
17 Travel	116,395.	111,008.	4,332.	1,055.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	49,775.	36,513.	9,754.	3,508.
20 Interest	6,893.	5,456.	1,352.	85.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	517,465.	451,151.	58,900.	7,414.
23 Insurance	152,115.	139,730.	10,675.	1,710.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BAD DEBT (RECOVERY)	45,131.	6,439.	38,692.	
b				
c				
d				
e All other expenses	3,458.	3,331.	100.	27.
25 Total functional expenses. Add lines 1 through 24e	17,429,312.	14,715,602.	2,094,683.	619,027.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	58,024.	1	22,108.
	2 Savings and temporary cash investments	2,969,085.	2	2,367,783.
	3 Pledges and grants receivable, net	55,785.	3	420,575.
	4 Accounts receivable, net	1,260,313.	4	1,292,859.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	16,111.	8	1,727.
	9 Prepaid expenses and deferred charges	117,916.	9	161,480.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,240,131.		
	b Less: accumulated depreciation	10b 7,435,809.	3,425,477.	10c 3,804,322.
	11 Investments - publicly traded securities	634,109.	11	597,623.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,132,214.	15	2,223,648.
16 Total assets. Add lines 1 through 15 (must equal line 34)	10,669,034.	16	10,892,125.	
Liabilities	17 Accounts payable and accrued expenses	1,313,119.	17	1,293,274.
	18 Grants payable		18	
	19 Deferred revenue	43,645.	19	57,232.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	60,417.	25	448,775.
	26 Total liabilities. Add lines 17 through 25	1,417,181.	26	1,799,281.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	7,828,799.	27	7,704,423.
	28 Temporarily restricted net assets	1,049,097.	28	1,030,418.
	29 Permanently restricted net assets	373,957.	29	358,003.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	9,251,853.	33	9,092,844.	
34 Total liabilities and net assets/fund balances	10,669,034.	34	10,892,125.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	17,296,612.
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,429,312.
3	Revenue less expenses. Subtract line 2 from line 1	3	-132,700.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9,251,853.
5	Net unrealized gains (losses) on investments	5	1,627.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-27,936.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	9,092,844.

Part XII Financial Statements and Reporting

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

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

Form 990 (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization PARC, INC.	Employer identification number 59-0791038
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3185355.	3203012.	3510360.	5321555.	4140387.	19360669.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3185355.	3203012.	3510360.	5321555.	4140387.	19360669.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1944254.
6 Public support. Subtract line 5 from line 4.						17416415.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	3185355.	3203012.	3510360.	5321555.	4140387.	19360669.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	150,727.	162,288.	149,696.	237,011.	176,993.	876,715.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			62,046.			62,046.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	256.	54.	63.			373.
11 Total support. Add lines 7 through 10						20299803.
12 Gross receipts from related activities, etc. (see instructions)					12 60,426,253.	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	85.80 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	84.28 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

PARC, INC.

Employer identification number

59-0791038

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization PARC, INC.	Employer identification number 59-0791038
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	 <hr/> <hr/> <hr/>	\$ <u>1,702,251.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ <u>240,479.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ <u>167,242.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	 <hr/> <hr/> <hr/>	\$ <u>161,013.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	 <hr/> <hr/> <hr/>	\$ <u>126,511.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	 <hr/> <hr/> <hr/>	\$ <u>119,210.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PARC, INC.	Employer identification number 59-0791038
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	 <hr/> <hr/> <hr/>	\$ <u>164,306.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	 <hr/> <hr/> <hr/>	\$ <u>110,343.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	 <hr/> <hr/> <hr/>	\$ <u>214,979.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	 <hr/> <hr/> <hr/>	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	 <hr/> <hr/> <hr/>	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
 <hr/> <hr/> <hr/>	 <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PARC, INC.	Employer identification number 59-0791038
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization PARC, INC.	Employer identification number 59-0791038
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization PARC, INC.	Employer identification number 59-0791038
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2018

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a	Lobbying nontaxable amount				
b	Lobbying ceiling amount (150% of line 2a, column(e))				
c	Total lobbying expenditures				
d	Grassroots nontaxable amount				
e	Grassroots ceiling amount (150% of line 2d, column (e))				
f	Grassroots lobbying expenditures				

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		52,000.
j Total. Add lines 1c through 1i			52,000.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

A LOBBYIST WAS PAID TO ASSIST THE ORGANIZATION IN OBTAINING AN APPROPRIATION FROM THE STATE OF FLORIDA FOR FUNDS TO SUPPORT THE BUILDING OF AN AUTISM BEHAVIOR CENTER. THE ORGANIZATION RECEIVED AN APPROPRIATION OF \$600,000 DURING 2019. FUNDS WILL BE SPENT IN FUTURE FISCAL YEARS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018
Open to Public Inspection

Name of the organization PARC, INC. **Employer identification number** 59-0791038

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

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

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2018

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

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

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

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	489,640.	437,081.	2,101,266.	1,968,181.	2,155,889.
b Contributions		50,525.		227,715.	68,475.
c Net investment earnings, gains, and losses	13,242.	24,437.	3,739.	53,114.	-99,260.
d Grants or scholarships					
e Other expenditures for facilities and programs	50,504.	20,329.	1,665,510.	143,794.	156,923.
f Administrative expenses	2,304.	2,074.	2,414.	3,950.	
g End of year balance	450,074.	489,640.	437,081.	2,101,266.	1,968,181.

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

- a Board designated or quasi-endowment 100.00 %
- b Permanent endowment .00 %
- c Temporarily restricted endowment .00 %

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		240,214.		240,214.
b Buildings		6,382,586.	4,627,506.	1,755,080.
c Leasehold improvements				
d Equipment		4,617,331.	2,808,303.	1,809,028.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 3,804,322.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	781,736.
(2) INVESTMENT IN TYRONE GENERAL, INC.	44,523.
(3) BENEFICIAL INTEREST IN PERPETUAL TRUSTS	308,178.
(4) RECEIVABLE FROM CHARITABLE REMAINDER TRUST	1,050,546.
(5) OTHER RECEIVABLES	38,665.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	2,223,648.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITY OBLIGATION	57,897.
(3) DUE TO AFFILIATE	390,878.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	448,775.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE BOARD DESIGNATED ENDOWMENTS INCLUDE A RESERVE FOR INSURANCE.

PART X, LINE 2:

PARC, PARC HOUSING, INC. AND PARC HOUSING II, INC. ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND HAVE BEEN DETERMINED NOT TO BE PRIVATE FOUNDATIONS. THESE ENTITIES HAVE ADOPTED FASB GUIDANCE REGARDING UNCERTAINTY IN INCOME TAXES AS CODIFIED IN FASB ASC 740-10. AT SEPTEMBER 30, 2019, MANAGEMENT DOES NOT BELIEVE IT HAS TAKEN ANY TAX POSITIONS THAT ARE SUBJECT TO A SIGNIFICANT DEGREE OF UNCERTAINTY. TAX FILINGS FOR FISCAL YEARS AFTER SEPTEMBER 30, 2015 REMAIN OPEN FOR EXAMINATION.

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		BLACK TIE EVENT	GOLF TOURNAMENT	2		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	193,673.	147,079.	64,997.	405,749.
	2	Less: Contributions	114,498.	109,557.	25,953.	250,008.
	3	Gross income (line 1 minus line 2)	79,175.	37,522.	39,044.	155,741.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	32,977.	21,252.	5,659.	59,888.
	6	Rent/facility costs	6,560.	12,300.	1,250.	20,110.
	7	Food and beverages	22,753.	14,227.	2,250.	39,230.
	8	Entertainment	3,600.	3,051.	525.	7,176.
	9	Other direct expenses	43,789.	43,566.	30,467.	117,822.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				244,226.
11	Net income summary. Subtract line 10 from line 3, column (d)				-88,485.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: CHARITABLE DEVELOPMENT CONSULTING

(I) ADDRESS OF FUNDRAISER: PO BOX 1486, FREDERICK, MD 21702

(II) ACTIVITY: FEASIBILITY STUDY FOR A MAJOR CAPITAL FUNDRAISING CAMPAIGN

(I) NAME OF FUNDRAISER: GRANT PATHWAYS INC.

(I) ADDRESS OF FUNDRAISER: 1632 ASHFORD OAKS DRIVE, TAMPA, FL 33625

(II) ACTIVITY: RESEARCH AND IDENTIFY NON-GOVERNMENTAL GRANT POSSIBILITIES

Part IV Supplemental Information (continued)

PART I, LINE 2B, COLUMN (V):

CHARITABLE DEVELOPMENT CONSULTING WAS HIRED TO COMPLETE A FEASIBILITY STUDY FOR A COMPREHENSIVE CAMPAIGN THAT MAY BE STARTED IN FUTURE YEARS.

GRANT PATHWAYS WAS HIRED DURING FISCAL YEAR 2019 TO IDENTIFY AND RESEARCH NON-GOVERNMENTAL GRANT OPPORTUNITIES. NO SUCH GRANTS MATERIALIZED DURING FISCAL 2019 RELATED TO THESE EFFORTS.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **PARC, INC.** Employer identification number **59-0791038**

Part I	Types of Property		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art					
2	Art - Historical treasures					
3	Art - Fractional interests					
4	Books and publications		X		1,500.	ESTIMATED FMV
5	Clothing and household goods		X		1,060.	ESTIMATED FMV
6	Cars and other vehicles					
7	Boats and planes					
8	Intellectual property					
9	Securities - Publicly traded					
10	Securities - Closely held stock					
11	Securities - Partnership, LLC, or trust interests					
12	Securities - Miscellaneous					
13	Qualified conservation contribution - Historic structures					
14	Qualified conservation contribution - Other					
15	Real estate - Residential					
16	Real estate - Commercial					
17	Real estate - Other					
18	Collectibles					
19	Food inventory		X	5	700.	ESTIMATED FMV
20	Drugs and medical supplies		X	1	100.	ESTIMATED FMV
21	Taxidermy					
22	Historical artifacts					
23	Scientific specimens					
24	Archeological artifacts					
25	Other ▶ (AUCTION ITEMS)		X	447	59,888.	ESTIMATED FMV
26	Other ▶ (FURNITURE)		X	3	29,180.	ESTIMATED FMV
27	Other ▶ (EQUIPMENT)		X	2	4,700.	ESTIMATED FMV
28	Other ▶ (SUPPLIES)		X	5	1,152.	ESTIMATED FMV

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

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

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

SCHEDULE M, LINE 32B:

**AN AUCTIONEER IS UTILIZED AT SPECIAL EVENTS TO AUCTION OFF ITEMS THAT
HAVE BEEN DONATED TO PARC.**

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

PARC, INC.

Employer identification number

59-0791038

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

OTHER PROGRAM SERVICES:

COMMUNITY EMPLOYMENT SERVICES - PARC PROVIDES EMPLOYMENT SERVICES

PROGRAMS FOR ADULTS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES.

OUR PROGRAMS OFFER A WIDE RANGE OF PRE-EMPLOYMENT AND EMPLOYMENT

PROGRAMMING THROUGH DAY AND COMMUNITY PROGRAMMING THAT ALLOWS

INDIVIDUALS TO GAIN INDEPENDENCE. INDIVIDUALS LEARN EMPLOYABILITY

SKILLS, SOCIALIZATION, DAILY LIVING, AND SELF-ADVOCACY SKILLS IN SAFE,

SUPERVISED ENVIRONMENTS. COMPONENTS OF PARC'S EMPLOYMENT SERVICES

INCLUDE SUPPORTED EMPLOYMENT AND CULINARY ARTS TEACHING KITCHEN @ PARC.

PARC'S VOCATIONAL REHABILITATION IS AN EXCELLENT OPPORTUNITY FOR BOTH

EMPLOYERS AND JOB SEEKERS. WITH ON THE JOB TRAINING, THE TRAINEE

PARTICIPATES IN RECEIVING HANDS-ON TRAINING IN AN INTEGRATED WORK

SETTING PROVIDED BY THE SUPERVISOR AT THE JOB AND PARC'S JOB COACH. THE

AVERAGE LENGTH IS 90 DAYS. TRAINING LENGTH IS BASED ON EMPLOYER NEEDS,

AND DIFFICULTY OF JOB. THE TRAINEE IS PAID MINIMUM WAGE BY PARC.

WORKER'S COMPENSATION AND UNEMPLOYMENT INSURANCE IS COVERED BY PARC FOR

THE TRAINEE AS WELL AS PARC'S EMPLOYMENT CONSULTANT. EMPLOYERS ARE NOT

REQUIRED TO OFFER A JOB AT THE COMPLETION OF AN ON THE JOB TRAINING.

HOWEVER, IF THE EMPLOYER IS PLEASED WITH THE TRAINEE THEY MAY CERTAINLY

OFFER A POSITION. IF THE INDIVIDUAL IS HIRED BY THE EMPLOYER, THE JOB

COACH CONTINUES TO TRAIN THE TRAINEE FOR A SPECIFIED AMOUNT OF TIME.

OTHER EMPLOYMENT AND VOCATIONAL SERVICES INCLUDE: JOB PREPARATION,

DISCOVERY, JOB PLACEMENT, TRAINING ON THE JOB, AND FINANCIAL LITERACY.

BEHAVIOR SERVICES - THE BEHAVIOR SERVICES DEPARTMENT AT PARC PROVIDES

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

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization PARC, INC.	Employer identification number 59-0791038
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APPLIED BEHAVIOR ANALYSIS (ABA) AS MEDICALLY PRESCRIBED THERAPY TO CHILDREN AND ADULTS DIAGNOSED WITH AUTISM SPECTRUM DISORDER AND OTHER DEVELOPMENTAL DISABILITIES. GOALS ARE DETERMINED THROUGH THE WEEKLY SESSIONS PROVIDED CONCURRENT WITH PARENT/CAREGIVER TRAINING. THE PROGRAM WILL ADDRESS THESE ISSUES: FUNCTIONAL COMMUNICATION, SKILL DEFICITS, ACTIVITIES OF DAILY LIVING (INCLUDING HYGIENE, DRESSING, FEEDING) FOOD AVERSION, SOCIAL SKILL DEVELOPMENT, ENRICH SCHOOL READINESS WITH AGE APPROPRIATE ACADEMICS. BEHAVIOR SERVICES ARE APPROPRIATE FOR INDIVIDUALS OF ALL AGES WHO ENGAGE IN BEHAVIOR THAT: RESTRICTS SOCIAL CONTACT AND PARTICIPATION IN INTEGRATED SETTINGS, ENDANGERS THE INDIVIDUAL, FAMILY OR OTHERS, INTERFERES WITH AN INDIVIDUAL'S DEVELOPMENT SKILLS, ESPECIALLY CRITICAL FOR CHILDREN WHO ARE PREPARING FOR SCHOOL READINESS, DISRUPTS IMPORTANT FAMILY, SCHOOL AND COMMUNITY ROUTINES. WHEN AN ADULT OR CHILD IS REFERRED FOR BEHAVIOR SERVICES, A MASTER'S LEVEL BOARD CERTIFIED BEHAVIOR ANALYST WITH THE FAMILY, SCHOOL SYSTEM, AND OTHER PROFESSIONALS AS NECESSARY TO: IDENTIFY SPECIFIC AREAS OF CONCERN AND DEVELOP GOALS FOR THE INDIVIDUAL AND FAMILY, DETERMINE THE CIRCUMSTANCES AFFECTING THE INDIVIDUAL'S BEHAVIOR AND THE PURPOSE IT IS SERVING, PERFORM A FUNCTIONAL LANGUAGE ASSESSMENT IDENTIFYING DEFICITS AND SPECIFIC BARRIERS IN ORDER TO CREATE A TREATMENT PLAN. THE TREATMENT PLAN IS CREATED SPECIFICALLY FOR THE CAREGIVERS OF THE CHILD OR ADULT AND PROVIDES INSTRUCTIONS ON HOW TO TEACH SPECIFIC SKILLS TOWARDS ENHANCING FUNCTIONAL COMMUNICATION AND REDUCING PROBLEM BEHAVIORS ACROSS CLINICAL AND NATURAL SETTINGS, THE BEHAVIOR ANALYST MONITORS AND EVALUATES THE EFFECTIVENESS OF THE INTERVENTIONS ACROSS SETTINGS, MAKING REVISIONS WHEN NECESSARY.

TRANSPORTATION - ON A DAILY BASIS, PARC'S FLEET OF 42 VEHICLES PROVIDES

Name of the organization PARC, INC.	Employer identification number 59-0791038
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CRITICAL DOORSTEP-TO-DOORSTEP SERVICE TO AND FROM OUR PROGRAMS. IN ADDITION, WE ALSO TRANSPORT INDIVIDUALS TO A VARIETY OF MEDICAL APPOINTMENTS, EMPLOYMENT PROGRAMS, COMMUNITY TRIPS, AND A VARIETY OF OTHER OUTSIDE ACTIVITIES. PARC'S TRANSPORTATION STAFF MAKES CLOSE TO 8,000 TRIPS MONTHLY, LOGGING MORE THAN 300,000 MILES EVERY YEAR. PARC IS PROUD TO BE A DESIGNATED TRANSPORTATION PROVIDER APPROVED BY BOTH THE MPO OF PINELLAS COUNTY AND THE DOT OF THE STATE OF FLORIDA. TRANSPORTATION IS A KEY SERVICE AVAILABLE TO BOTH CHILDREN AND ADULTS PARTICIPATING IN PARC PROGRAMS. THE SERVICE IS ONE OF THE MOST COMPREHENSIVE TRANSPORTATION PROGRAMS OFFERED BY HUMAN SERVICE AGENCIES IN SOUTH PINELLAS COUNTY.

EXPENSES \$ 578,837. INCLUDING GRANTS OF \$ 0. REVENUE \$ 389,748.

FORM 990, PART VI, SECTION A, LINE 4:

THE ORGANIZATION'S BYLAWS WERE AMENDED ON SEPTEMBER 24, 2019. REVISIONS INCLUDE:

- THE CORPORATION'S CFO IS AUTHORIZED TO SERVE AS THE CORPORATION SECRETARY WHEN THE SECRETARY-TREASURER IS NOT AVAILABLE TO SIGN DOCUMENTS, GRANT APPLICATIONS OR PERFORM OTHER DUTIES OF THE CORPORATE SECRETARY.
- FOR THE FIRST ELECTION OF OFFICERS AFTER THE ENACTMENT OF THESE REVISED BYLAWS (I.E. 2020 FISCAL YEAR), THE MEMBERS OF THE CURRENT EXECUTIVE COMMITTEE, AS DEFINED IN THE MAY 2018 BYLAWS, WILL TAKE ON THE ROLE OF NOMINATION OF OFFICERS THAT WILL, GOING FORWARD, BE HANDLED BY THE NEWLY FORMED EXECUTIVE GOVERNANCE COMMITTEE.
- MINOR CHANGES TO COMMITTEE NAMES.
- THE PRIOR EXECUTIVE AND GOVERNANCE COMMITTEES HAVE BEEN COMBINED TO CREATE THE NEWLY FORMED EXECUTIVE GOVERNANCE COMMITTEE.
- COMMITTEE CHAIRS SHALL BE APPOINTED BY THE EXECUTIVE GOVERNANCE COMMITTEE

Name of the organization PARC, INC.	Employer identification number 59-0791038
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AND VOTED ON BY THE FULL BOARD.

- THE EXECUTIVE GOVERNANCE COMMITTEE SHALL CONSIST OF THE CHAIRPERSON, VICE-CHAIRPERSON, SECRETARY-TREASURER, AND CHAIRS OF THE AUDITS AND COMPLIANCE, PLANNING AND OPERATIONS, FINANCE AND INVESTMENT, AND DEVELOPMENT COMMITTEES.

- THE DUTIES OF THE EXECUTIVE GOVERNANCE COMMITTEE SHALL INCLUDE:

A) ENSURE THAT FULL BOARD MEETINGS CAN FOCUS ON BIG ITEMS CRITICAL TO LONG TERM SUSTAINABILITY AND MISSION CRITICAL ITEMS FOR PARC BY HANDLING MORE ROUTINE MATTERS AND KEEPING BOARD INFORMED.

B) THE EG COMMITTEE ROLLS ADMINISTRATIVE ITEMS THAT BOARD MUST APPROVE INTO ONE RESOLUTION/CONSENT AGENDA THAT THE BOARD VOTES ON AND SO CAN BE MORE EFFICIENT IN THE MAIN BOARD MEETING. IF A BOARD MEMBER HAS QUESTIONS ABOUT AN ITEM, IT CAN BE PULLED OUT OF THE CONSENT RESOLUTION AND DISCUSSED SEPARATELY IN THE BOARD MEETING. EGC SETS AGENDAS FOR BOARD MEETINGS AND PREPARES MATERIALS OR ENSURES THEY ARE PREPARED.

C) NOMINATE A SLATE OF NEW POTENTIAL BOARD MEMBERS AND REFERS THEM TO FULL BOARD FOR A VOTE. ANY BOARD MEMBER OR THE PARC CEO CAN PROPOSE A POTENTIAL NEW MEMBER FOR CONSIDERATION. PARC OFFICERS CAN SUGGEST NOMINEES TO PARC CEO TO PRESENT TO THE BOARD. THE CEO CONTINUES TO ASSIST IN VETTING NOMINEES BY GATHERING BIOS, RESUMES, ARRANGING TOURS OF PARC, ETC. AS IS DONE NOW. THE FULL BOARD THEN VOTES TO APPROVE NEW MEMBERS, TYPICALLY AT THE LAST ANNUAL FULL BOARD MEETING. THIS IS CURRENTLY THE SEPTEMBER MEETING. THIS DOES NOT PRECLUDE THE NOMINATION AND VOTING ON NEW BOARD MEMBERS AT ANY TIME DURING THE YEAR IF NEEDED OR DESIRED.

D) MEETS IN BETWEEN FULL BOARD MEETING IF AN EMERGENCY ARISES THAT IS TIME SENSITIVE AND FULL BOARD CANNOT MEET OR IS NOT NEEDED.

E) RECEIVES MONTHLY FINANCE AND PLANNING COMMITTEE MEETING MINUTES. MEET MONTHLY ONLY IF NEEDED.

Name of the organization

PARC, INC.

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F) EVALUATE PARC CEO ANNUALLY

G) NOMINATES COMMITTEE CHAIRS FOR BOARD APPROVAL VOTE.

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

THE CEO AND CFO CONDUCT A COMPREHENSIVE REVIEW OF THE FORM 990 BEFORE IT IS FILED. A COPY OF THE APPROVED FORM, AS ULTIMATELY FILED, IS PROVIDED TO EACH VOTING MEMBER OF THE BOARD BEFORE IT IS FILED WITH THE IRS.

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

THE BOARD OF DIRECTORS MONITORS AND ENFORCES COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY ANNUALLY. THEY REVIEW ACTUAL CONFLICTS THAT ARE IDENTIFIED BY THE ANNUAL DISCLOSURE PROCESS AND BY OTHER BOARD MEMBERS AND PROHIBIT DIRECTORS FROM VOTING ON MATTERS WHERE ACTUAL CONFLICTS OF INTEREST EXIST. A SIMILAR POLICY APPLIES TO EMPLOYEES. ALL EMPLOYEES ARE REQUIRED TO SIGN A CONFLICT OF INTEREST STATEMENT UPON RECEIPT OF THEIR POLICY MANUAL.

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

THE EXECUTIVE GOVERNANCE COMMITTEE DETERMINES THE COMPENSATION AND BENEFITS OF THE CHIEF EXECUTIVE OFFICER. THE EXECUTIVE GOVERNANCE COMMITTEE IS INDEPENDENT WITH RESPECT TO COMPENSATION ARRANGEMENT BEING CONSIDERED. THE EXECUTIVE GOVERNANCE COMMITTEE RELIES ON MEMBERS OF THE BOARD OF DIRECTORS WHO SERVE ON BOARDS OF SIMILAR ORGANIZATIONS TO DETERMINE REASONABLE COMPENSATION. THE BOARD OF DIRECTORS APPROVES THE EXECUTIVE GOVERNANCE COMMITTEE'S FINDINGS. THE REVIEW AND APPROVAL PROCESS IS DOCUMENTED IN THE CEO'S CONTRACT.

FOLLOWING THE COMPLETION OF THE CEO EVALUATION PROCESS BY THE EXECUTIVE

Name of the organization PARC, INC.	Employer identification number 59-0791038
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GOVERNANCE COMMITTEE, THAT COMMITTEE MAKES A RECOMMENDATION TO THE BOARD FOR ITS APPROVAL OF THE COMPENSATION AND BENEFITS OF THE CHIEF EXECUTIVE OFFICER. A NEW CEO EMPLOYMENT CONTRACT IS DRAWN EACH YEAR WHICH STATES THE BOARD-APPROVED CEO COMPENSATION, BENEFITS AND TERMS OF THE CONTRACT FOR THE UPCOMING YEAR. THE REVIEW AND APPROVAL ARE DOCUMENTED IN THE CONTRACT.

DURING FISCAL YEAR 2019, THE ORGANIZATION ADDED AN INTERNAL RECRUITER TO ITS STAFF. THE RECRUITER WILL SURVEY THE MARKETPLACE FOR COMPETITIVE SALARIES FOR POSITIONS AND THEN MANAGEMENT WILL USE THAT INFORMATION ALONG WITH BUDGET CONSTRAINTS AND RELATIVE SALARIES FOR PEER POSITIONS TO SET COMPENSATION LEVELS.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONTRACT SERVICES:

PROGRAM SERVICE EXPENSES	682,458.
MANAGEMENT AND GENERAL EXPENSES	214,799.
FUNDRAISING EXPENSES	86,312.
TOTAL EXPENSES	983,569.

TEMPORARY LABOR:

PROGRAM SERVICE EXPENSES	694,617.
MANAGEMENT AND GENERAL EXPENSES	26,735.
FUNDRAISING EXPENSES	0.

Schedule O (Form 990 or 990-EZ) (2018)

Page 2

Name of the organization PARC, INC.	Employer identification number 59-0791038
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TOTAL EXPENSES	721,352.
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SALES COMMISSION:

PROGRAM SERVICE EXPENSES	5,990.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	5,990.
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MEDICAL SERVICES:

PROGRAM SERVICE EXPENSES	69,796.
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MANAGEMENT AND GENERAL EXPENSES	374.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	70,170.
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EMPLOYMENT SERVICES:

PROGRAM SERVICE EXPENSES	25,969.
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MANAGEMENT AND GENERAL EXPENSES	10,984.
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FUNDRAISING EXPENSES	1,282.
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TOTAL EXPENSES	38,235.
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TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	1,819,316.
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FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	-31,717.
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EQUITY IN EARNINGS OF AFFILIATED CORPORATION (NET DIVIDENDS PAID)	3,781.
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TOTAL TO FORM 990, PART XI, LINE 9	-27,936.
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FORM 990, PART XII, LINE 2C:

832212 10-10-18

Schedule O (Form 990 or 990-EZ) (2018)

46

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2018.05040 PARC, INC.

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Name of the organization PARC, INC.	Employer identification number 59-0791038
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THE ORGANIZATION HAS AN AUDIT COMMITTEE COMPRISED OF MEMBERS OF THE BOARD OF DIRECTORS. THE COMMITTEE MEETS WITH THE AUDIT PARTNER PRIOR TO THE START OF THE AUDIT AND AGAIN AT THE COMPLETION OF THE AUDIT WHEN A DRAFT OF THE REPORT IS PRESENTED. THEY ALSO MEET WITH THE AUDITORS WITHOUT MANAGEMENT PRESENT. THEY HAVE THE OPPORTUNITY TO ASK QUESTIONS PRIOR TO THE COMPLETED AUDIT PRESENTATION TO THE BOARD.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

PARC, INC.

Employer identification number

59-0791038

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
PARC HOUSING, INC. - 59-1700361 3190 TYRONE BLVD N ST PETERSBURG, FL 33710	RESIDENTIAL SERVICE FOR ADULTS WITH DISABILITIES	FLORIDA	501(C)(3)	LINE 7	PARC, INC.	X	
PARC HOUSING II, INC. - 59-2766054 3190 TYRONE BLVD N ST PETERSBURG, FL 33710	RESIDENTIAL SERVICE FOR ADULTS WITH DISABILITIES	FLORIDA	501(C)(3)	LINE 7	PARC, INC.	X	
PARC ENDOWMENT FUND - 59-1850843 3190 TYRONE BLVD N ST PETERSBURG, FL 33710	SUPPORT THE PINELLAS ASSOCIATION FOR RETARDED CHILDREN	FLORIDA	501(C)(3)	LINE 12A, I	PARC, INC.	X	
PARC ENDOWMENT FUND 2 - 26-4019887 3190 TYRONE BLVD N ST PETERSBURG, FL 33710	SUPPORT THE PINELLAS ASSOCIATION FOR RETARDED CHILDREN	FLORIDA	501(C)(3)	LINE 12A, I	PARC, INC.	X	

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

Schedule R (Form 990) 2018

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
TYRONE GENERAL, INC. - 59-3227368 3190 TYRONE BLVD N ST PETERSBURG, FL 33710	HOLDING COMPANY	FL	PARC, INC.	C CORP	133,748.	82,263.	100%	X	
50 PERCENT CHARITABLE REMAINDER UNITRUST C/O WELLS FARGO, ONE W 4TH ST, 2ND FL, MAC D4 WINSTON SALEM, NC 27101	CHARITABLE TRUST	FL	N/A	TRUST	N/A	N/A	N/A		X
100 PERCENT CHARITABLE REMAINDER UNITRUST C/O WELLS FARGO, ONE W 4TH ST, 2ND FL, MAC D4 WINSTON SALEM, NC 27101	CHARITABLE TRUST	FL	N/A	TRUST	N/A	N/A	N/A		X
100 PERCENT CHARITABLE REMAINDER UNITRUST #3 C/O WELLS FARGO, ONE W 4TH ST, 2ND FL, MAC D4 WINSTON SALEM, NC 27101	CHARITABLE TRUST	FL	N/A	TRUST	N/A	N/A	N/A		X
50 PERCENT PERPETUAL TRUST C/O BANK OF AMERICA, PO BOX 4899-GA2-002-08-0 ATLANTA, GA 30302-9957	CHARITABLE TRUST	FL	N/A	TRUST	N/A	N/A	N/A		X

Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
50 PERCENT PERPETUAL TRUST C/O BANK OF AMERICA, PO BOX 4899-GA2-002-08-0 ATLANTA, GA 30302-9957	CHARITABLE TRUST	FL	N/A	TRUST	N/A	N/A	N/A		X

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PARC ENDOWMENT FUND	C	164,306.	CASH TRANSFER
(2) PARC ENDOWMENT FUND NUMBER 2	C	110,343.	CASH TRANSFER
(3) TYRONE GENERAL, INC.	F	72,373.	DIVIDENDS PAID
(4) PARC HOUSING, INC.	K	129,528.	FAIR MARKET VALUE
(5) PARC HOUSING, INC.	D	77,190.	INCREASE IN INTERCOMPANY LOAN
(6) PARC ENDOWMENT FUND	E	390,878.	INCREASE IN INTERCOMPANY LOAN

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

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

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

Part VII Supplemental Information.

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

Lined area for supplemental information.

PARC OPERATING BUDGET	Budget FYE 9/30/2019	Unaudited FYE 9/30/2019	Budget FYE 9/30/2020
REVENUE			
Program Service Fees	\$ 15,832,499	15,716,707	\$ 17,148,114
Interest & Investment Income	1,902	7,441	9,350
Other Income	1,682,780	1,958,413	2,134,090
Total Revenue and Other Support	<u>\$ 17,517,181</u>	<u>17,682,561</u>	<u>\$ 19,291,554</u>
EXPENSES:			
Salaries and Benefits	\$ 12,985,412	13,006,499	\$ 13,782,092
Supplies	392,970	368,601	310,963
Insurance	484,149	521,170	511,169
Utilities	416,443	471,490	451,195
Professional Fees	361,908	540,633	464,634
Vehicle Expenses	160,521	103,861	107,764
Repairs & Maintenance	470,806	522,867	587,426
Interest Expense	30,150	27,951	29,929
Other Expense	1,501,847	1,731,298	2,456,608
Total expenses	<u>\$ 16,804,205</u>	<u>17,294,370</u>	<u>\$ 18,701,780</u>
Net Operating Income Before Depreciation	\$ 712,976	\$ 388,191	\$ 589,774
Depreciation	<u>\$ (470,342)</u>	<u>(631,633)</u>	<u>\$ (635,091)</u>
NET OPERATING INCOME	<u>\$ 242,634</u>	<u>(243,442)</u>	<u>\$ (45,318)</u>

PARC, INC. AND AFFILIATES

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

**September 30, 2019 and 2018
(With Independent Auditor's Report Thereon)**

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AUDITED FINANCIAL STATEMENTS



Mayer Hoffman McCann P.C.

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**Independent Auditor’s Report on Combined Financial Statements
and Supplementary Financial Information**

The Board of Directors
PARC, Inc. and Affiliates:

We have audited the accompanying combined financial statements of PARC, Inc. and Affiliates, (the “Organization”) which comprise the combined statements of financial position as of September 30, 2019 and 2018, and the related combined statements of support and revenue, expenses, and other changes in net assets without donor restrictions, changes in net assets, and cash flows for the years then ended, the related combined statement of functional expenses for the year ended September 30, 2019, and the related notes to the combined financial statements.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of PARC, Inc. and Affiliates as of September 30, 2019 and 2018, the combined changes in their net assets and their cash flows for the years then ended, and their functional expenses for the year ended September 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2020 on our consideration of PARC, Inc. and Affiliates' internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 PARC, Inc. and Affiliates' internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited PARC, Inc. and Affiliates' 2018 combined financial statements, and our report dated January 29, 2019 expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein for the year ended September 30, 2018, is consistent, in all material respects, with the audited combined financial statements from which it has been derived.



January 21, 2020
Clearwater, Florida

PARC, INC. AND AFFILIATES**Combined Statements of Financial Position****September 30, 2019 and 2018**

Assets	2019	2018
Current assets:		
Cash and cash equivalents	\$ 2,569,263	3,136,853
Accounts receivable:		
Third party payors, less allowance for doubtful accounts of approximately \$36,000 and \$45,000 in 2019 and 2018, respectively	1,087,643	963,218
Funding agencies	205,216	297,095
Other	38,665	41,019
Current portion of promises to give	127,240	55,785
Prepaid expenses and other assets	176,582	131,765
Inventories	1,727	16,111
Total current assets	4,206,336	4,641,846
Investments	6,461,081	6,553,669
Partnership investment	22,292	37,415
Promises to give, less current portion	293,335	-
Receivable from charitable remainder trusts	1,050,546	1,066,862
Beneficial interest in perpetual trusts	308,178	321,327
Assets whose use is limited	155,954	134,003
Land, buildings and equipment, net	4,824,448	4,537,333
Deposits and other, net	22,995	24,147
Total assets	\$ <u>17,345,165</u>	<u>17,316,602</u>

Liabilities and Net Assets	2019	2018
Current liabilities:		
Current installments of long-term debt	\$ 12,446	64,868
Current portion of annuity obligations	2,520	1,972
Accounts payable	372,593	477,526
Accrued expenses:		
Compensation costs	639,666	550,998
Vacation pay	205,989	217,972
Other	126,020	121,702
Deferred revenue	57,232	43,645
Total current liabilities	<u>1,416,466</u>	<u>1,478,683</u>
Long-term debt, excluding current installments	215,325	227,097
Annuity obligations, excluding current portion	55,377	58,445
Total liabilities	<u>1,687,168</u>	<u>1,764,225</u>
Net assets:		
Without donor restrictions:		
Net investment in land, buildings and equipment	4,596,677	4,245,368
Designated for long-term purposes	450,074	489,640
Designated for operating reserves	1,710,000	2,627,174
Undesignated	1,235,495	824,601
	7,992,246	8,186,783
With donor restrictions	7,665,751	7,365,594
Total net assets	<u>15,657,997</u>	<u>15,552,377</u>
Total liabilities and net assets	<u>\$ 17,345,165</u>	<u>17,316,602</u>

PARC, INC. AND AFFILIATES

**Combined Statements of Support and Revenue, Expenses and Other Changes
in Net Assets Without Donor Restrictions**

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating support and revenue:		
Public support:		
Special event revenue	\$ 465,637	522,864
Special event costs	<u>(244,226)</u>	<u>(337,144)</u>
Net revenue from special events	221,411	185,720
Contributions	392,963	289,048
Wills and bequests	397,520	1,902,712
In-kind support	361,876	354,373
United Way allocations	<u>94,970</u>	<u>104,595</u>
	1,468,740	2,836,448
Revenue:		
Medicaid and Medwaiver reimbursements	11,624,245	10,590,033
Funding contracts from governmental agencies	2,393,378	2,383,521
Program service fees	1,406,585	1,432,323
Workshop sales	69,220	295,636
Investment return	14,021	30,281
Rental income	84,852	84,852
Equity in earnings of affiliated partnership	125,127	148,612
Other	<u>62,256</u>	<u>65,093</u>
	15,779,684	15,030,351
Net assets released from restrictions:		
Expiration of time restrictions	34,865	38,278
Appropriation of restricted investment earnings	274,649	253,672
Satisfaction of donor use restrictions	<u>-</u>	<u>23,846</u>
	309,514	315,796
Total operating support and revenue	17,557,938	18,182,595
Operating expenses:		
Program services	15,068,011	14,081,706
Supporting services:		
Management and general	2,142,926	2,149,821
Development	<u>907,806</u>	<u>774,901</u>
	3,050,732	2,924,722
Total operating expenses	<u>18,118,743</u>	<u>17,006,428</u>
Increase (decrease) in net assets without donor restrictions from operations	(560,805)	1,176,167

(Continued)

PARC, INC. AND AFFILIATES**Combined Statements of Support and Revenue, Expenses and Other Changes
in Net Assets Without Donor Restrictions - Continued**

	<u>2019</u>	<u>2018</u>
Other changes:		
Change in value of split-interest agreements	\$ (2,252)	(2,996)
Gain on sale of equipment	20,766	50,611
Refund of Medwaiver billings	(159,967)	-
Capital grants	<u>507,721</u>	<u>374,467</u>
Increase (decrease) in net assets without donor restrictions	<u>\$ (194,537)</u>	<u>1,598,249</u>

PARC, INC. AND AFFILIATES**Combined Statements of Changes in Net Assets****Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions:		
Total operating support and revenue	\$ 17,248,424	17,866,799
Total operating expenses	(18,118,743)	(17,006,428)
Net assets released from restrictions	309,514	315,796
Change in value of split-interest agreements	(2,252)	(2,996)
Gain on sale of equipment	20,766	50,611
Refund of Medwaiver billings	(159,967)	-
Capital grants	<u>507,721</u>	<u>374,467</u>
Increase (decrease) in net assets without donor restrictions	<u>(194,537)</u>	<u>1,598,249</u>
Net assets with donor restrictions:		
Time and purpose restricted contributions	29,697	50,765
Contributions to be held in perpetuity	497,439	202,919
Restricted investment return	112,000	435,864
Change in value of split-interest agreements	(13,512)	43,095
Change in value of split-interest agreements in perpetuity	(15,953)	15,105
Net assets released from restrictions	<u>(309,514)</u>	<u>(315,796)</u>
Increase in net assets with donor restrictions	<u>300,157</u>	<u>431,952</u>
Increase in net assets	105,620	2,030,201
Net assets at beginning of year	<u>15,552,377</u>	<u>13,522,176</u>
Net assets at end of year	<u>\$ 15,657,997</u>	<u>15,552,377</u>

PARC, INC. AND AFFILIATES

Combined Statement of Functional Expenses

Year Ended September 30, 2019
(With Comparative Totals for 2018)

	Program Services				Total Program Services	Supporting Services		Total Supporting Services	Total Expenses	
	Residential	Adult Day Program	Child Day Program	Other		Management and General	Development		2019	2018
Staff salaries and wages	\$ 4,804,208	1,690,721	2,066,550	224,854	8,786,333	1,274,652	295,948	1,570,600	10,356,933	9,445,411
Consumer wages	-	62,020	-	-	62,020	-	-	-	62,020	213,947
Payroll taxes	360,299	129,431	152,827	16,424	658,981	93,320	22,078	115,398	774,379	712,111
Employee benefits	713,030	282,300	286,388	37,752	1,319,470	123,978	26,580	150,558	1,470,028	1,331,161
Total personnel expenses	5,877,537	2,164,472	2,505,765	279,030	10,826,804	1,491,950	344,606	1,836,556	12,663,360	11,702,630
Utilities	229,724	87,215	89,310	3,506	409,755	55,907	5,825	61,732	471,487	434,721
Insurance	104,094	29,959	23,643	58,268	215,964	22,761	3,635	26,396	242,360	259,892
Interest	24,130	888	1,028	468	26,514	1,352	85	1,437	27,951	30,765
Repairs and maintenance	229,541	99,180	77,252	4,034	410,007	64,496	27,244	91,740	501,747	470,280
Food	189,948	28,231	36,943	68	255,190	2,100	300	2,400	257,590	446,922
Production supplies	-	15,491	756	-	16,247	-	-	-	16,247	13,732
Printing and postage	6,391	5,839	4,435	1,276	17,941	14,074	10,183	24,257	42,198	41,174
Professional fees	141,238	17,485	5,639	1,264	165,626	17,131	1,507	18,638	184,264	223,231
Contract services	564,469	28,643	94,489	165	687,766	214,799	171,559	386,358	1,074,124	451,270
Temporary labor	591,910	39,658	63,049	-	694,617	26,735	-	26,735	721,352	1,011,896
Vehicle expenses	24,325	1,158	150	74,185	99,818	4,045	-	4,045	103,863	170,659
Small equipment	5,873	13,289	4,291	-	23,453	14,617	1,176	15,793	39,246	45,931
Operating supplies	267,386	32,516	38,959	1,894	340,755	17,426	3,208	20,634	361,389	393,245
Other expense	106,289	69,822	58,235	5,338	239,684	54,409	41,574	95,983	335,667	379,302
In-kind expenses	60,567	2,297	1,748	1,500	66,112	6,274	289,490	295,764	361,876	354,373
State and federal income taxes	-	-	-	-	-	37,258	-	37,258	37,258	34,016
Uncollectible accounts provision	2,019	2,439	1,638	343	6,439	38,692	-	38,692	45,131	65,600
Total expenses before depreciation and amortization	8,425,441	2,638,582	3,007,330	431,339	14,502,692	2,084,026	900,392	2,984,418	17,487,110	16,529,639
Depreciation and amortization	277,979	55,852	83,990	147,498	565,319	58,900	7,414	66,314	631,633	476,789
Total expenses - 2019	\$ 8,703,420	2,694,434	3,091,320	578,837	15,068,011	2,142,926	907,806	3,050,732	18,118,743	
Total expenses - 2018	\$ 8,032,867	2,724,306	2,779,536	544,997	14,081,706	2,149,821	774,901	2,924,722		17,006,428

See accompanying independent auditor's report and notes to combined financial statements.

PARC, INC. AND AFFILIATES**Combined Statements of Cash Flows****Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Increase in net assets	\$ 105,620	2,030,201
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	631,633	476,789
Gain on disposal of building and equipment	(20,766)	(50,611)
Realized and unrealized loss (gains) on investments	28,627	(338,945)
Noncash contribution under charitable gift annuity agreement	-	(9,728)
Change in value of split-interest agreements	31,890	(55,204)
Equity in earnings of affiliated partnership	(125,127)	(148,612)
Grants restricted for long-term purposes	(507,721)	(374,467)
Increase in accounts receivable	(394,982)	(113,625)
Decrease (increase) in prepaid expenses and other assets	(46,957)	24,718
Decrease (increase) in inventories	14,384	(12,694)
Increase (decrease) in accounts payable and accrued expenses	(23,930)	159,530
Increase (decrease) in deferred revenue	13,587	(16,882)
Net cash provided by (used in) operating activities	<u>(293,742)</u>	<u>1,570,470</u>
Cash flows from investing activities:		
Purchases of property and equipment	(915,456)	(696,199)
Proceeds from sale of equipment	20,766	50,611
Purchases of investments	(912,536)	(1,162,492)
Proceeds from sale of investments	976,497	996,180
Change in assets whose use is limited	(21,951)	(2,890)
Distributions received from affiliated partnership	140,250	140,249
Net cash used in investing activities	<u>(712,430)</u>	<u>(674,541)</u>
Cash flows from financing activities:		
Payments to annuitants	(4,945)	(4,945)
Cash received under charitable gift annuity agreement	-	25,000
Grants restricted for long-term purposes	507,721	374,467
Principal payments on long-term debt	(64,194)	(64,423)
Net cash provided by financing activities	<u>438,582</u>	<u>330,099</u>
Net increase (decrease) in cash and cash equivalents	<u>(567,590)</u>	<u>1,226,028</u>
Cash and cash equivalents at beginning of year	<u>3,136,853</u>	<u>1,910,825</u>
Cash and cash equivalents at end of year	<u>\$ 2,569,263</u>	<u>3,136,853</u>

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements****September 30, 2019 and 2018****(1) Description of Organization and Summary of Significant Accounting Policies****(a) Description of Organization and Principles of Combination**

PARC, Inc. (PARC) and its affiliates PARC Housing, Inc., PARC Housing II, Inc., PARC Endowment Fund and PARC Endowment Fund 2 (collectively referred to as the “Organization”) were organized as nonprofit entities to provide housing, vocational training, recreational, respite and support services to individuals with developmental disabilities and their families in Pinellas County, Florida and are described as follows:

PARC, Inc. provides services to children and adults with developmental disabilities, as well as their families. Established in 1953, it currently serves more than 800 individuals in Pinellas County, Florida.

PARC Housing, Inc. and PARC Housing II, Inc. operate residential facilities for individuals with developmental disabilities under Section 202 of the Housing Act of 1959 with a Section 8 Housing Assistance Payment Contract. They are regulated by the U.S. Department of Housing and Urban Development (HUD).

PARC Endowment Fund and PARC Endowment Fund 2 (a/k/a Gunderson Trust Endowment Fund) were established in 1978 and 2007, respectively, to establish a repository for lifetime gifts and bequests.

Tyrone General, Inc. (TGI) is a wholly-owned subsidiary of PARC. TGI owns a 33% interest in Pediatric Health Choice at the Bishop Children’s Center, a Florida general partnership. TGI’s financial statements have been consolidated with the financial statements of PARC. TGI’s interest in the partnership is accounted for using the equity method.

The combined financial statements include the consolidated financial statements of PARC and its subsidiary Tyrone General, Inc. and the financial statements of its affiliates, PARC Housing, Inc., PARC Housing II, Inc., PARC Endowment Fund and PARC Endowment Fund 2, which are collectively under common control. All significant interorganization balances have been eliminated in combination.

(b) Description of Programs

PARC, PARC Housing, Inc. and PARC Housing II, Inc. provide services to adults and children with developmental disabilities in Pinellas County, Florida. Program objectives are as follows:

Residential Programs provide a safe living environment and promote learning of daily living and basic self-care skills for individuals with the most severe developmental disabilities and independent living skills for individuals with less restrictive disabilities.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(b) Description of Programs - Continued**

Adult Day Programs provide supporting services which provide regular opportunities for adults to participate in community activities which are appropriate for them, and opportunities for persons with employment barriers, as well as assistance for those with existing jobs.

Child Day Programs provide early intervention services for children.

Other Programs provide employment, in-home support, transportation, training and food services for the individuals PARC serves.

(c) Financial Statement Presentation and Financial Accounting Standards

The accompanying combined financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of PARC, Inc. and Affiliates and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions: Net assets without donor restrictions are available for use at the discretion of the Organization's Board of Directors (the "Board") and/or management for general operating purposes. From time to time, the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion.

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

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

The Financial Accounting Standards Board (FASB) issued authoritative guidance establishing two levels of U.S. generally accepted accounting principles (GAAP) - authoritative and nonauthoritative - and making the Accounting Standards Codification (ASC) the source of authoritative, nongovernmental GAAP, except for rules and interpretive releases of the Securities and Exchange Commission. This guidance is incorporated into ASC Topic 105, *Generally Accepted Accounting Principles*.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(d) Contributions**

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other 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.

(e) Cash Equivalents

The Organization considers all highly-liquid financial instruments, including certificates of deposit, with original maturities of three months or less to be cash equivalents.

(f) Receivables

Accounts receivable are comprised primarily of amounts due from the State of Florida Medicaid program along with workshop sales and amounts due from estates and private-pay consumers. Receivables from funding agencies represent amounts due from various federal, state and local agencies for purposes specified by each contract or grant.

Accounts receivable and receivables from funding agencies are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on receivables using the allowance method. The allowance is primarily based on historical experience and the terms of third-party contracts. Receivables are considered impaired if full principal payments are not received in accordance with their terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

(g) Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. It is the Organization's policy to charge off uncollectible pledges receivable when management determines the receivable will not be collected. Conditional promises to give are not included as support until the conditions are substantially met.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(h) Investments**

Investments in marketable securities with readily determinable fair values and all investments in debt securities are carried at their fair values in the Organization's combined statements of financial position. Donated investments are initially recorded at market value on the date of donation and thereafter reported in accordance with the above provisions. Realized gains and losses are included in investment return and are calculated based on proceeds received less cost. The cost of securities sold is based on the specific identification method. Unrealized gains and losses are included in the change in net assets in the accompanying combined statements of changes in net assets.

(i) Assets Whose Use is Limited

Assets whose use is limited represents restricted cash balances of PARC Housing, Inc. and PARC Housing II, Inc. which are maintained for specific purposes under HUD regulations, primarily for reinvestment in building improvements and equipment.

(j) Land, Buildings and Equipment

Depreciation of buildings and equipment is computed principally by the straight-line method over the estimated useful lives of the related assets, ranging from 2 to 40 years. Expenditures in excess of \$500 with estimated useful lives greater than one year are capitalized. Land, buildings and equipment are stated at cost, or if contributed, at fair value at the date of donation. Property acquired with governmental funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs. However, its disposition, as well as the ownership of any proceeds therefrom, is subject to applicable regulations.

(k) Charitable Gift Annuities

The Organization maintains custody of the assets related to charitable gift annuities (CGA) and makes specified distributions to a designated beneficiary over the term of each annuity. Assets under the annuities are recorded at fair value.

The annuity liabilities associated with the CGA are determined based on the present value of the estimated future payments to be made to the designated beneficiaries. Discount rates used in computing present values range from 2.2% to 9.8%. The liability is reduced as distributions are made to the beneficiaries.

(l) Donated Supplies and Services

Donations of supplies are recorded as support at their estimated fair value at the date of donation. Donations of services are recorded as support at their estimated fair value if they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization also receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under FASB ASC Topic 958 relating to *Not-for-Profit Entities* have not been satisfied.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(m) Income Taxes**

PARC, PARC Housing, Inc. and PARC Housing II, Inc. are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and have been determined not to be private foundations. These entities have adopted FASB guidance regarding *Uncertainty in Income Taxes* as codified in FASB ASC 740-10. At September 30, 2019, management does not believe it has taken any tax positions that are subject to a significant degree of uncertainty. Tax filings for fiscal years after September 30, 2015 remain open for examination.

TGI is a C corporation subject to federal and state income taxes. TGI's income taxes are recorded in these combined financial statements in the period TGI files its tax return and the amount of its tax is determined. Income tax expense relating to partnership earnings for the years ended September 30, 2019 and 2018 was approximately \$37,000 and \$34,000, respectively.

(n) Functional Expense Allocations

The costs of providing the Organization's various programs and supporting services have been summarized on a functional basis in the combined statement of functional expenses. Expenses directly attributable to a specific functional area of the Organization are reported as direct expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the functional areas based on either time spent by employees on each functional area or based on a square footage analysis for all indirect occupancy-related expenses.

(o) Summarized Financial Information for 2018

The combined statement of functional expenses includes certain prior-year summarized comparative information in total but not by functional category. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's combined financial statements for the year ended September 30, 2018, from which the summarized information was derived.

(p) Estimates in Combined Financial Statements

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of increases or decreases in net assets during the period. Actual results could differ from those estimates.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(q) Recent Accounting Pronouncements**

In August 2016, the FASB issued ASU No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)*. The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled “net assets without donor restrictions” and “net assets with donor restrictions,” (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expiration of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement or in the notes to the financial statements and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct internal investment expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The Organization has adopted this ASU as of and for the year ended September 30, 2019. As a result, the Organization changed the presentation of its net asset classes and expanded its footnote disclosures as required by the ASU.

(r) Reclassifications

Certain amounts in the 2018 combined financial statements have been reclassified for comparative purposes to conform to the 2019 presentation.

(2) Investments

At September 30, 2019 and 2018, the cost and fair value of investments were as follows:

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Cash and money market funds	\$ 243,154	243,154	263,111	263,111
Mutual funds	5,393,840	6,217,927	5,427,143	6,290,558
	<u>\$ 5,636,994</u>	<u>6,461,081</u>	<u>5,690,254</u>	<u>6,553,669</u>

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

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(2) Investments - Continued**

The following schedule summarizes the investment return and its classification in the accompanying combined statements of changes in net assets for the years ended September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Interest and dividend income	\$ 186,313	157,869
Net realized and unrealized gains (losses)	(28,627)	338,945
Investment management fees	<u>(31,665)</u>	<u>(30,669)</u>
Total investment return	126,021	466,145
Unrestricted investment return	<u>14,021</u>	<u>30,281</u>
Restricted investment return	<u>\$ 112,000</u>	<u>435,864</u>

(3) Land, Buildings and Equipment

Land, buildings and equipment at September 30, 2019 and 2018 consists of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 347,982	347,982
Land improvements	538,494	488,124
Buildings and improvements	8,547,219	8,271,023
Furniture, fixtures and equipment	3,406,975	3,086,864
Transportation equipment	<u>1,408,954</u>	<u>1,271,653</u>
	14,249,624	13,465,646
Less accumulated depreciation	<u>9,425,176</u>	<u>8,928,313</u>
	<u>\$ 4,824,448</u>	<u>4,537,333</u>

Depreciation expense was \$628,341 and \$474,400 for the years ended September 30, 2019 and 2018, respectively.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(3) Land, Buildings and Equipment - Continued**

Certain vehicles have been acquired with funding from federal and state agencies. The Organization is required by contract to use these vehicles to support consumer transportation during their useful lives. In addition, if the Organization disposes of a vehicle prior to expiration of its useful life the Organization is required to remit a pro-rata portion of the proceeds received from the disposal to the funding agency. The pro-rata portion is determined based on the percentage of the original vehicle purchase price provided by the funding agency. The net book value of the vehicles covered by this restriction was \$821,245 and \$701,631 at September 30, 2019 and 2018, respectively.

In addition, certain improvements to various properties were funded by the U.S. Department of Housing and Urban Development. Under the terms of the funding agreements, the Organization is required to continue to use the improved properties to provide program services through dates ranging from April 2020 to January 2027. If the Organization disposes of any of the properties prior to expiration of the land use restrictions, the Organization may be required to refund a portion of the funds received. The net book value of the improvements was approximately \$357,000 and \$367,000 at September 30, 2019 and 2018, respectively.

(4) Promises to Give

Promises to give at September 30, 2019 and 2018 consist of the following:

	<u>2019</u>	<u>2018</u>
United Way allocations	\$ 24,740	34,865
Foundation pledges	<u>405,000</u>	<u>20,920</u>
Total contributions receivable	429,740	55,785
Less unamortized discount	<u>(9,165)</u>	<u>-</u>
	<u>\$ 420,575</u>	<u>55,785</u>
Amounts due in:		
Less than one year	\$ 127,240	55,785
One to five years	<u>302,500</u>	<u>-</u>
	<u>\$ 429,740</u>	<u>55,785</u>

Promises to give due in more than one year are reflected at the present value of estimated future cash flows using discount rates ranging from 1.56% to 1.75%.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(5) Split-Interest Agreements*****Beneficial Interest in Perpetual Charitable Trusts***

The Organization is an income beneficiary of perpetual trusts held by third parties. The Organization's interest in these perpetual trusts is measured based on the fair value of the trust assets.

Investment income, including the change in fair value of the trust assets and distributions from the trusts, are reported as revenue without donor restrictions and/or with donor restrictions as stipulated in the individual trust agreements.

Charitable Remainder Trusts

The Organization is the beneficiary of several charitable remainder trusts held by third parties. Annual changes to these trusts are recorded as a change in value of split-interest agreements in the combined statements of changes in net assets.

Charitable Gift Annuities

Under the charitable gift annuity agreements, the Organization receives a stated amount, and in consideration of the amount transferred, agrees to pay the annuitants a specified annuity payment. Quarterly distributions under the charitable gift annuity agreements range from 5.5% to 6.9%, totaling approximately \$5,000 for each of the years ended September 30, 2019 and 2018.

State law requires PARC to maintain assets at least equal to the sum of the reserves on its outstanding charitable gift annuity agreements, calculated in accordance with the Internal Revenue Code, and a surplus of 10% of such reserves. PARC voluntarily maintains assets that are in excess of the required reserves and surplus.

(6) Line of Credit

During fiscal 2011, PARC entered into an agreement for a revolving line of credit from a commercial bank which allows PARC to borrow up to \$1,000,000. During fiscal 2019, the line of credit was renewed with a maturity date of April 23, 2020. The interest rate on the outstanding principal balance is charged at the one-month LIBOR plus 2.50% (4.58% at September 30, 2019). The line of credit is secured by all cash and investments held at this commercial bank, with an agreement not to encumber any other PARC assets without bank approval. There was no outstanding balance on the line of credit as of September 30, 2019 and 2018.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(7) Long-Term Debt**

Long-term debt consists of the following at September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
6.875% mortgage note payable to HUD in monthly installments of \$4,962, including interest, through August 2019; secured by real property.	\$ -	52,745
8.375% mortgage note payable to HUD in monthly installments of \$2,588, including interest, through February 2031; secured by real property.	<u>227,771</u>	<u>239,220</u>
Total long-term debt	227,771	291,965
Less current installments	<u>12,446</u>	<u>64,868</u>
Long-term debt, excluding current installments	<u>\$ 215,325</u>	<u>227,097</u>

The aggregate maturities of long-term debt for each of the five years subsequent to September 30, 2019 and thereafter are as follows:

<u>Year Ending September 30,</u>	
2020	\$ 12,446
2021	13,529
2022	14,707
2023	15,987
2024	17,378
Thereafter	<u>153,724</u>
	<u>\$ 227,771</u>

Interest expense for the years ended September 30, 2019 and 2018 was \$27,951 and \$30,765, respectively.

(8) Leases

PARC leases operating equipment for certain of its programs and supporting services. The leases are classified as operating leases. Rent expense for the years ended September 30, 2019 and 2018 was approximately \$73,000 and \$93,000, respectively.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(8) Leases - Continued**

Future minimum lease payments under noncancellable operating leases (with initial or remaining lease terms in excess of one year) are as follows:

Year Ending September 30,

2020	\$	68,900
2021		66,600
2022		<u>29,100</u>
	\$	<u><u>164,600</u></u>

(9) Net Assets with Donor Restrictions

Net assets with donor restrictions as of September 30, 2019 and 2018 relate to assets contributed by donors and other funding sources for specific purposes and time periods as follows:

	<u>2019</u>	<u>2018</u>
Subject to time restrictions:		
Charitable remainder trusts	\$ 1,000,720	1,014,232
Promises to give	4,957	-
United Way	<u>24,740</u>	<u>34,865</u>
	1,030,417	1,049,097
Subject to use restrictions:		
Unappropriated earnings from endowment	491,992	654,641
Net assets held in perpetuity:		
Internally-controlled endowments:		
PARC general endowment fund	3,609,957	3,112,518
Gunderson Trust endowment fund	2,175,381	2,175,381
Externally-controlled endowments:		
Young Ewing CRUT	45,589	48,124
Blair/Robert Brennan CRUT	4,237	4,506
Patterson Perpetual Charitable Trust	236,140	245,179
Evans Perpetual Charitable Trust	<u>72,038</u>	<u>76,148</u>
	<u>6,143,342</u>	<u>5,661,856</u>
	<u>\$ 7,665,751</u>	<u>7,365,594</u>

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(10) Endowment Funds**

The Organization's internally-controlled endowment net assets are comprised of the investments held in the PARC General Endowment Fund (the "Fund"), PARC Endowment Fund 2, also known as the Gunderson Trust Endowment Fund (the "Trust"), and amounts designated by the Organization's Board of Directors.

In accordance with FASB ASC 958-205-45-28, *Classification of Donor Restricted Endowment Funds Subject to UPMIFA*, the Organization classifies investment earnings on endowments as a component of net assets with donor restrictions if not appropriated for expenditure in the period earned. Once investment earnings are appropriated for expenditure, the Organization reclassifies the amount appropriated as a component of net assets without donor restrictions.

The Board of Directors of the Organization has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets restricted in perpetuity (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In the absence of donor restrictions, the net appreciation on a donor-restricted endowment fund is spendable and classified as net assets with donor restrictions until appropriated for expenditure.

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. Together, the Organization's investment and spending policies work to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The current long-term return objective is to return growth of 4% over inflation as measured by CPI. Actual returns in any given year may vary from this amount. To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation to achieve its long-term return objectives within prudent risk parameters.

The spending policy calculates an annual distribution from endowment net assets as a component of PARC's operating budget for each fiscal year. Under the current spending policy, up to 5% of the fair value of the PARC Endowment Fund's principal and at least 5% of the fair value of the Gunderson Trust Endowment Fund's principal is distributed annually. The current spending policy for amounts designated by the Organization's Board of Directors is to spend on an as required basis.

PARC, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(10) Endowment Funds - Continued

Composition of endowment net assets as of September 30, 2019 and 2018 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
2019:			
Board-designated endowment	\$ 450,074	-	450,074
General endowment	-	4,068,274	4,068,274
Gunderson endowment	-	2,209,056	2,209,056
	<u>\$ 450,074</u>	<u>6,277,330</u>	<u>6,727,404</u>
2018:			
Board-designated endowment	\$ 489,640	-	489,640
General endowment	-	3,661,432	3,661,432
Gunderson endowment	-	2,281,108	2,281,108
	<u>\$ 489,640</u>	<u>5,942,540</u>	<u>6,432,180</u>

Changes in endowment net assets for the years ended September 30, 2019 and 2018 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
Balances, September 30, 2017	\$ 437,081	5,521,913	5,958,994
Contributions	51,077	238,435	289,512
Net investment income	4,872	120,895	125,767
Net appreciation	17,491	314,969	332,460
Appropriations	<u>(20,881)</u>	<u>(253,672)</u>	<u>(274,553)</u>
Balances, September 30, 2018	489,640	5,942,540	6,432,180
Contributions	-	497,439	497,439
Net investment income	6,828	145,672	152,500
Net appreciation (depreciation)	4,110	(33,672)	(29,562)
Appropriations	<u>(50,504)</u>	<u>(274,649)</u>	<u>(325,153)</u>
Balances, September 30, 2019	<u>\$ 450,074</u>	<u>6,277,330</u>	<u>6,727,404</u>

PARC, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(11) Fair Value Measurements

Financial instruments measured at fair value are classified and disclosed in the following categories:

Level 1: Quoted prices are available in active markets for identical investments as of the reporting date. The types of financial instruments included in Level 1 are money market funds, equity and fixed income mutual funds, exchange traded funds, common stock, corporate bonds and U.S. treasury and agency obligations.

Level 2: Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. The Organization's beneficial interest in perpetual trusts and its certificates of deposit, including assets whose use is limited, are considered to be Level 2 fair value measurements.

Level 3: Valuation is based on unobservable inputs.

Fair value of assets measured on a recurring basis at September 30, 2019 is as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Money market funds	\$ 243,154	243,154	-	-
Mutual funds - equity:				
Large blend	2,284,411	2,284,411	-	-
Large growth	21,288	21,288	-	-
Large value	21,401	21,401	-	-
Mid blend	7,078	7,078	-	-
Mid growth	438,610	438,610	-	-
Small blend	450,496	450,496	-	-
Small value	7,290	7,290	-	-
International	1,028,433	1,028,433	-	-
Mutual funds - fixed income:				
Ultrashort	120,139	120,139	-	-
Short-term	566,631	566,631	-	-
Intermediate	891,941	891,941	-	-
Nontraditional	380,209	380,209	-	-
	<u>6,461,081</u>	<u>6,461,081</u>	-	-
Assets whose use is limited:				
Cash	99,829	99,829	-	-
Certificate of deposit	56,125	-	56,125	-
	<u>155,954</u>	<u>99,829</u>	<u>56,125</u>	-
Receivable from charitable trusts	1,050,546	-	-	1,050,546
Beneficial interest in perpetual trusts	308,178	-	308,178	-
	<u>\$ 7,975,759</u>	<u>6,560,910</u>	<u>364,303</u>	<u>1,050,546</u>

PARC, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(11) Fair Value Measurements - Continued

Fair value of assets measured on a recurring basis at September 30, 2018 is as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Money market funds	\$ 263,111	263,111	-	-
Mutual funds - equity:				
Large blend	2,253,421	2,253,421	-	-
Large growth	20,433	20,433	-	-
Large value	18,360	18,360	-	-
Mid blend	6,614	6,614	-	-
Mid growth	466,669	466,669	-	-
Small blend	453,952	453,952	-	-
Small value	8,090	8,090	-	-
International	1,134,858	1,134,858	-	-
Real estate	1,751	1,751	-	-
Mutual funds - fixed income:				
Ultrashort	166,700	166,700	-	-
Short-term	590,393	590,393	-	-
Intermediate	776,497	776,497	-	-
Nontraditional	392,820	392,820	-	-
	<u>6,553,669</u>	<u>6,553,669</u>	-	-
Assets whose use is limited:				
Cash	78,018	78,018	-	-
Certificate of deposit	55,985	-	55,985	-
	<u>134,003</u>	<u>78,018</u>	<u>55,985</u>	-
Receivable from charitable trusts	1,066,862	-	-	1,066,862
Beneficial interest in perpetual trusts	321,327	-	321,327	-
	<u>\$ 8,075,861</u>	<u>6,631,687</u>	<u>377,312</u>	<u>1,066,862</u>

The following table sets forth a summary of changes in fair value of assets using significant unobservable inputs (Level 3) for the years ended September 30, 2019 and 2018:

Balance at September 30, 2017	\$ 1,050,777
Total gains included in the changes in net assets	<u>16,085</u>
Balance at September 30, 2018	1,066,862
Total losses included in the changes in net assets	<u>(16,316)</u>
Balance at September 30, 2019	<u>\$ 1,050,546</u>

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(11) Fair Value Measurements - Continued*****Quantitative Information About Significant Unobservable Inputs Used in Level 3 Fair Value Measurements***

The Organization utilizes discounted cash flow methods to estimate the fair value of receivables under remainder trusts. At September 30, 2019, significant unobservable inputs include discount rates and estimated life expectancies of income beneficiaries which range from one to ten years.

(12) Related Party Transactions

During fiscal 2019 and 2018, PARC had rental income of \$84,852 from property which it leases to a partnership in which Tyrone General, Inc. owns a 33% general partnership interest. The lease expired August 2019 and a new lease was entered into in fiscal 2019 which requires monthly rental payments of \$7,071 through August 2024.

(13) Juvenile Welfare Board Program Revenue

Revenues from the Juvenile Welfare Board (JWB) consist of the following for the years ended September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Child day program	\$ 957,463	1,008,943
Family focus	254,063	247,406
Respite	390,725	353,836
Technology grant	100,000	-
	<u>\$ 1,702,251</u>	<u>1,610,185</u>

(14) Donated Supplies and Services

Donated supplies and services for the years ended September 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Medical services	\$ 25,788	25,788
Operating supplies	9,369	10,340
Small equipment	33,880	650
Promotional activities	287,050	310,840
Other goods and services	5,789	6,755
	<u>\$ 361,876</u>	<u>354,373</u>

In addition to the in-kind supplies and services identified above, the Organization also received donated food, supplies and services totaling approximately \$59,900 and \$72,500 for the years ended September 30, 2019 and 2018, respectively, which are included in the accompanying combined statements of support and revenue, expenses and other changes in net assets without donor restrictions with special event revenues and costs.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(15) Retirement Plan**

The Organization sponsors a 403(b) employee retirement plan (the “Plan”), which covers all employees who meet the Plan’s participation requirements. Participants direct the investment of their contributions into various investment options offered by the Plan. The Organization will contribute to the Plan an amount of matching contribution equal to the lesser of 50% of a participant’s salary deferral contribution or 1% of the participant’s compensation received during the plan year. The Organization’s matching contribution is also invested as directed by participants. The Organization contributed approximately \$44,000 and \$39,000 to the Plan for the years ended September 30, 2019 and 2018, respectively.

(16) Commitments and Contingencies***Consumer Trust Funds***

At September 30, 2019 and 2018, PARC held funds in trust for its consumers of approximately \$6,000 and \$19,500, respectively. The transactions related to consumer trust funds are not reflected in PARC’s combined financial statements.

Financial Instruments and Operating and Credit Concentrations

The Organization holds its investments in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the Organization’s investment holdings and the amounts reported in the combined financial statements.

Financial instruments which potentially subject the Organization to concentrations of credit risk include cash deposits and investments held by financial institutions in excess of federal deposit insurance limits, accounts receivable, and contributions receivable under promises to give. The Organization grants credit to its residents and consumers, most of whom are local residents of Florida and are beneficiaries under third-party, government-payor agreements.

Approximately 66% and 58% of operating support and revenue was derived from the State of Florida’s Medicaid and Medicaid Waiver programs for each of the years ended September 30, 2019 and 2018, respectively.

The Organization is economically dependent on the continuation of reimbursement from Medicaid and various U.S. Department of Housing and Urban Development housing assistance programs.

Medicaid and Medicaid Waiver Programs

A significant percentage of PARC’s revenue resulted from reimbursement from Medicaid and related waiver programs. Laws and regulations governing these programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future governmental review and interpretation, as well as significant regulatory action, including fines, penalties, and exclusion from Medicaid and related waiver programs. PARC believes that it is in compliance with all applicable laws.

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(16) Commitments and Contingencies - Continued*****Medicaid and Medicaid Waiver Programs - Continued***

Governmental funding for healthcare programs is subject to statutory and regulatory changes, administrative rulings, interpretations of policy, intermediary determinations and governmental funding restrictions, all of which may materially affect a program reimbursement to providers. Changes in the reimbursement policies of the Medicaid program, as a result of legislative and regulatory actions, could adversely affect the revenues of PARC.

As of September 30, 2019 and 2018, the Organization has included a provision for any potential third party payor liabilities in the amount of \$50,000. The effect of an adjustment, if any, resulting from future audits cannot be determined at this time and no provision above the reserve has been made for any such adjustment in the accompanying combined financial statements. Management's estimate of the provision is subject to a significant degree of uncertainty and actual third party payor liabilities may differ from management's estimate in the near term. In fiscal 2019, the Organization was required to remit payment of approximately \$160,000 based upon an audit of fiscal 2014-2015 Medicaid waiver billings which primarily resulted from documentation damaged and lost during a hurricane.

Litigation

The Organization is periodically involved in litigation arising in the normal course of operations. After consultation with legal counsel, management has concluded that these matters will be resolved within the limits of insurance coverage and will not have a material adverse effect on the future financial position, results of operations, or cash flows of the Organization.

(17) Supplemental Cash Flow Disclosures

Cash paid for interest for the years ended September 30, 2019 and 2018 totaled approximately \$28,000 and \$31,000, respectively. Cash paid for income taxes for the years ended September 30, 2019 and 2018 totaled approximately \$25,000 and \$9,000, respectively.

(18) Liquidity and Availability of Resources

PARC is supported by contributions with and without donor restrictions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal including cash and a revolving line of credit (described in Note 6).

PARC, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(18) Liquidity - Continued**

As of September 30, 2019, the Organization's financial assets available to meet general expenditures within one year were as follows:

Financial assets:	
Cash and cash equivalents	\$ 2,569,263
Investments	6,483,373
Accounts receivable	1,331,524
Promises to give	420,575
Receivable from charitable remainder trusts	1,050,546
Beneficial interest in perpetual trusts	308,178
Assets whose use is limited	<u>155,954</u>
Total financial assets	12,319,413
Less amounts unavailable for general expenditure within one year due to:	
Contractual or donor-imposed restrictions:	
Internally-controlled endowments	(5,785,338)
Externally-controlled endowments	(358,004)
Contributions restricted to future periods	(1,030,417)
Unappropriated earnings from endowment	(491,992)
Partnership investment	(22,292)
Long-term promises to give	(4,957)
Assets whose use is limited	<u>(155,954)</u>
Total contractual or donor-imposed restrictions	(7,848,954)
Board designations:	
Net assets designated for long-term purposes	(450,074)
Net assets designated for operating reserves	<u>(1,710,000)</u>
Total board designations	<u>(2,160,074)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 2,310,385</u>

(19) Subsequent Events

The Organization has evaluated subsequent events through January 21, 2020, the date the combined financial statements were available for issuance.

SUPPLEMENTARY FINANCIAL INFORMATION

PARC, INC. AND AFFILIATES**Schedule of Expenditures of Federal Awards****Year Ended September 30, 2019**

Federal Agency Pass-through Grantor/ Federal Program	CFDA Number	Contract/ Grant Number	Current Year Expenditures	Transfers to Subrecipients
<i>U.S. Department of Housing and Urban Development</i>				
Passed through from City of St. Petersburg, Florida:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:	14.218*	n/a		
Outstanding loan (BMH dated December 2017)			\$ 29,760	-
Outstanding loan (BMH dated December 2017)			78,987	-
Outstanding loan (Cottages dated December 2018)			167,242	-
Passed through from Pinellas County, Florida:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:	14.218*	n/a		
Outstanding loan (Burkett Villa dated April 2012)			99,620	-
Outstanding loan (Curry Villa dated February 2017)			34,481	-
			<u>410,090</u>	<u>-</u>
Subtotal CDBG - Entitlement Grants Cluster			410,090	-
Subtotal U.S. Department of Housing and Urban Development			<u>410,090</u>	<u>-</u>
<i>U.S. Department of Transportation</i>				
Passed through from Florida Department of Transportation:				
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	n/a	214,888	-
			<u>214,888</u>	<u>-</u>
Subtotal Transit Services Program Cluster			214,888	-
Subtotal U.S. Department of Transportation			<u>214,888</u>	<u>-</u>
<i>U.S. Department of Health and Human Services</i>				
Passed through from Lutheran Services Florida, Inc.:				
Head Start	93.600	LSF-PSA-HS-CCP- PDC-FY-19	161,013	-
Passed through from Florida Agency for Persons with Disabilities:				
Social Services Block Grant	93.667	NCF03	29,326	-
Passed through from Federal Emergency Management Agency:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	n/a	4,782	-
			<u>195,121</u>	<u>-</u>
Subtotal U.S. Department of Health and Human Services			195,121	-
Total expenditures of federal awards			<u>\$ 820,099</u>	<u>-</u>

* Major federal program

PARC, INC. AND AFFILIATES**Notes to Schedule of Expenditures of Federal Awards****Year Ended September 30, 2019****(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of PARC, Inc. under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of PARC, Inc., it is not intended to and does not present the combined financial position, changes in net assets, or cash flows of PARC, Inc. and Affiliates. All federal awards passed through other government agencies are included in the accompanying schedule.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. PARC, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

(3) Subrecipients

None of the expenditures of federal awards included in the Schedule were paid or provided to subrecipients.

(4) Outstanding Community Development Block Grant Mortgage Balances

The federally funded Community Development Block Grant (CDBG) mortgages which do not require repayment of principal or interest over the period of the related land use restriction agreements at the beginning of the year are included in federal expenditures in the Schedule. The balances of mortgages outstanding at September 30, 2019 consist of the following:

Outstanding loan (Burkett Villa dated April 2012)	\$	99,620
Outstanding loan (Curry Villa dated February 2017)		34,481
Outstanding loan (BMH dated December 2017)		29,760
Outstanding loan (BMH dated December 2017)		78,987
Outstanding loan (Cottages dated December 2018)		<u>167,242</u>
	\$	<u><u>410,090</u></u>

INTERNAL CONTROL AND COMPLIANCE



Mayer Hoffman McCann P.C.

13577 Feather Sound Drive, Suite 400 ■ Clearwater, FL 33762
Main: 727.572.1400 ■ Fax: 727.571.1933 ■ www.mhmcpa.com

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

The Board of Directors
PARC, Inc. and Affiliates:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of PARC, Inc. and Affiliates (the “Organization”), which comprise the combined statement of financial position as of September 30, 2019, and the related combined statements of support and revenue, expenses, and other changes in net assets without donor restrictions, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated January 21, 2020

Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Organization’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mayer Hoffman McCann P.C.

January 21, 2020
Clearwater, Florida



Mayer Hoffman McCann P.C.

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Main: 727.572.1400 ■ Fax: 727.571.1933 ■ www.mhmcpa.com

**Independent Auditor’s Report on Compliance for Each Major Federal Program and
on Internal Control Over Compliance Required by the Uniform Guidance**

The Board of Directors
PARC, Inc.:

Report on Compliance for Each Major Federal Program

We have audited PARC, Inc.’s (the “Organization”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization’s major federal program for the year ended September 30, 2019. The Organization’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for the Organization’s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the Organization’s compliance.

Opinion on Major Federal Program

In our opinion, PARC, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

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

Mayer Hoffman McCann P.C.

January 21, 2020
Clearwater, Florida

PARC, INC. AND AFFILIATES

Schedule of Findings and Questioned Costs

Year Ended September 30, 2019

(A) Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the combined financial statements of PARC Inc. and Affiliates.
2. No significant deficiencies or material weaknesses relating to the audit of the combined financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Combined Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the combined financial statements of PARC, Inc. and Affiliates were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal program are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal program for PARC, Inc. expresses an unmodified opinion.
6. There were no audit findings that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance.
7. The program tested as a major federal program was:

Community Development Block Grants/Entitlement Grants (CFDA 14.218)
8. The threshold for distinguishing Types A and B programs was \$750,000 for major federal programs.
9. PARC, Inc. was determined to be a low-risk auditee.

(B) Findings - Audit of Combined Financial Statements

None

(C) Findings and Questioned Costs Relating to Federal Awards

None

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

**DO NOT ADD ANY LINE ITEMS TO THIS BUDGET SUMMARY. IF YOU ARE UNSURE OF
WHERE A COST BELONGS, PLEASE CONTACT PCF STAFF.**

Organization Name: PARC, Inc, - REIMBURSEMENT

Project Name: COVID-19 Support-Life Skills Development-3

FROM (date): March 17, 2020 TO (date): October 30, 2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel <i>(salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program)</i>	\$2,225,124	\$36,004
Equipment <i>(computers, furniture, etc., less than \$3,000 per item)</i>	\$38,405	\$0
Supplies <i>(office materials, program related purchases, program necessities to deliver services, etc.)</i>	\$165,357	\$17,063
Occupancy <i>(property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)</i>	\$196,987	\$0
Local Travel <i>(mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)</i>	\$0	\$0
Training <i>(staff development, conferences, long distance travel)</i>	\$15,573	\$0
Design, Printing, Marketing & Postage <i>(for direct program related services only)</i>	\$5,508	\$0
Capital <i>(Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)</i>	\$	\$3,925
Purchased Services <i>(consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)</i>	\$0	\$0
TOTAL	2646954	56991.97

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Application
BUDGET NARRATIVE FORM
REIMBURSEMENT

BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkxsaQkCg>

If you are applying under multiple funding areas, please indicate which funding area (food, behavioral health, and/or eviction mitigation through legal aid) each cost belongs to.

This narrative is to explain the costs in the Pinellas CARES Grant Column of the Budget Summary

Organization Name: PARC, Inc.

Project Name: COVID-19 Support / Life Skills Development-3

FROM (month/year): March 17, 2020

TO (month/year): October 31, 2020

ALL DESCRIPTIONS BELOW SHOULD BE CLEAR AS TO HOW REQUESTED FUNDS BY AREA RELATE TO ADDITIONAL COSTS THAT WOULD NOT HAVE BEEN INCURRED OR PLANNED IF NOT FOR COVID-19

Personnel (salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program)

Define each position and indicate how the costs you are requesting expands your COVID-19-related programming and/or how it was unbudgeted as of 3/1/2020 or later. Be sure to include as much detail as possible for each position, e.g. rate per hour and number of hours for new position due to COVID-19 or increased hours as a result of COVID-19 (see example if needed).

Prior to COVID-19, we had an Art Director on campus for our Inspired Artist Studios program. Due to COVID-19 we could no longer have participants on campus, PARC created a Virtual Art Director position who is responsible for all classes and instruction to our participants, via Zoom classes.

Dates Worked	Salary	Taxes	Benefits	Time Allocation
6/12/2020	\$2,050.52	327.89		100%
6/26/2020	\$1,534.72	227.77		100%
7/10/2020	\$1,534.72	227.77		100%
7/24/2020	\$1,534.72	227.77		100%
8/7/2020	\$1,534.72	227.78		100%
8/21/2020	\$1,534.72	227.78		100%
9/4/2020	\$1,558.70	232.42		100%
9/18/2020	\$1,594.67	239.41		100%
10/2/2020	\$1,558.70	232.43		100%
10/16/2020	\$1,558.70	232.43		100%
10/30/2020	\$1,558.70	232.43		100%
Total	\$17,553.59	\$2,635.88		

Transportation Driver Aids – Due to COVID-19, we had to reduce the number of individuals in our vans, which increased our routes, so we had to hire 6 Driver Aids to help with COVID-19 screening and physical distancing on the vans. Time allocation for each driver aid is 4.5 hours per day, depending on the number of individuals being transported, the time needed could be less.

PARC - Transportation Driver Aides

Date	David Rought	Harold Mason	Laketta Womack	Gary Coney	William Young	William Cordero
6/12/2020	43.50	18.50	17.00	23.00	15.75	20.75
6/26/2020	45.00	45.00	27.75	37.75	28.25	27.00
7/10/2020	45.00	44.00	4.50	36.50	30.75	34.00
7/24/2020	45.00	38.25		38.25	30.00	31.75
8/7/2020	45.00	39.75		32.00	29.25	14.75
8/21/2020	45.00	34.50		28.50	33.00	30.50
9/4/2020	35.00	10.00		5.50	8.00	8.00
9/18/2020	45.00	21.50		24.75	25.75	23.75
10/2/2020	45.00	38.75		41.75	42.50	37.50
10/16/2020	45.00	34.50		45.50	34.00	37.50
10/30/2020	45.00	34.00		41.25	29.75	26.25
TOTALS	483.50	358.75	49.25	354.75	307.00	291.75

Hours per employee not to exceed 45 hours a pay period

hours worked x \$10 an hour

1845.00 =

\$18,450.00 Reimbursement request

Equipment (computers, phone, furniture, etc., less than \$3,000 per item)

Define each individual piece of equipment, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming. Including estimates, quotes, or print offs from a supplier website is helpful to defend these costs.

NA

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

Define each supply requested, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming.

COVID-19 created the need to sanitize and disinfect all our buildings and residential homes daily to keep our staff and participants safe and healthy. PARC maintains 113,000 sq. ft of building space that spans over 9 different locations. With the help of grants, we were able to purchase bio-decontamination machines and use them daily in all our locations. Without this solution, we would not have been able to fully sanitize our facilities and keep our programs open.

We purchased the cleaning solution from CURIS, it costs \$216 per 1 gallon of solution (plus shipping). Total spent on the cleaning solution is \$10,254.38.

The 48 residents in our Bert Muller Home (BMH) are in the high-risk category of severe illness from COVID-19. The residents are vulnerable due to being medically fragile and many are over 65 years old. Due to COVID-19 we increased the disinfecting areas and level at BMH to keep them safe and

healthy, along with the staff. City Wide Maintenance of Tampa provided this extra level of disinfecting cleaning, March through October, total of \$6,809.

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses) Define each occupancy-related item, the supplier of the service, how much it costs, the % which is appropriately allocated to this grant, and how the costs you are requesting expands your COVID-19-related programming.

NA

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation) Define each travel item, the person who will be incurring the cost (for staff travel), the supplier of the services (for rental/leasing), and how the costs you are requesting expands your COVID-19-related programming.

NA

Design, Printing, Marketing & Postage (for direct program related services only) Define each item, the supplier of the services, the cost, and how the costs you are requesting expands your COVID-19-related programming.

NA

Capital (buildings, vehicles, equipment \$5,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)

Define each item, the vendor who will supply the capital item, or construct the item, and provide a defense for how the purchase of this item costs less than the leasing of the item for the grant period. Also explain how this item is necessary for the expansion of your COVID-19-related programming.

Because of COVID we had to PARC had to redesign our PARC Center Industries (PCI) production facility, Electrical lines needed to be updated and some of the asphalt on the side of the building walkway had to be removed and paved, as this presented a great safety concerns for individuals who are non-ambulatory or semi ambulatory.

Longo Electric & Fire to rewire the production facility - \$425
ABCO Aluminum to remove asphalt and replace with concrete to make it safe for our non-ambulatory or semi-ambulatory participants - \$3,500

Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)

Define each item, the vendor supplying the purchased services, the cost of the services per a specified period of time, and explain how this is necessary for the expansion of your COVID-19-related programming.

NA



**Reimbursement Template
Summary of Expenses**

For each unbudgeted/unplanned, but COVID-19 related expenditure, provide the following:

- Receipt or invoice for the purchase
- Method of payment for the purchase
- If paid via credit card or credit arrangement, provide a copy of the credit card statement with the appropriate charge (for security REDACT most account numbers)
- Include bank statement demonstrating paying of credit card (for security REDACT most account numbers)

You may add additional rows to the table below in order to properly document expenses. Keep items and documentation in the item order in your summary chart to easily follow the documentation.

Item Number	Quantity	Item Description	Total Cost
1	1	Longo Electric & Fire-Invoice 200271: Electric rewire of PARC Center Industries bldg. expansion to comply with CDC requirements of social distancing	425.00
2	1	ABCO Aluminum-Invoice 065886: Removal of asphalt, replace with concrete at PARC Center Industries bldg. expansion to comply with CDC requirements and safety of our individuals who are non-ambulatory or semi-ambulatory	3,500.00
3	1	June-Oct (6) Transportation Driver Aids salary-to comply with CDC requirements, screening of individuals before loading on vans/buses, physical distancing of 6ft requires less individuals on vans, resulting in more routes. 6 Driver Aids, 6 Routes per day. Attached recap outlines hours worked and reimbursement calculation.	18,450.00
4	1	June-Oct Virtual Art Director salary-position created to teach online virtual arts	17,553.59
5	4	CURIS System-Invoice 526 Bio-decontamination cleaning solution – COVID	912.96

6	6	CURIS System-Invoice 662 Bio-decontamination cleaning solution – COVID	1,411.85
7	4	CURIS System-Invoice 862 Bio-decontamination cleaning solution – COVID (total check \$21,093.98, \$978.98 for solution, \$20,115 for machines-not part of reimbursement)	978.98
8	8	CURIS System-Invoice 888 Bio-decontamination cleaning solution – COVID	1,831.70
9	6	CURIS System-Invoice 958 Bio-decontamination cleaning solution – COVID	1,467.57
10	12	CURIS Decontamination-Invoice 1044 Bio-decontamination cleaning solution – COVID	2,708.86
11	4	CURIS Decontamination-Invoice 1127 Bio-decontamination cleaning solution – COVID	942.46
12	1	City Wide Maintenance of Tampa Invoice 31825 Additional Disinfecting at BMH	444.00
13	1	City Wide Maintenance of Tampa Invoice 32374 Additional Disinfecting at BMH	814.00
14	1	City Wide Maintenance of Tampa Invoice 32846 Additional Disinfecting at BMH	777.00
15	1	City Wide Maintenance of Tampa Invoice 33608 Additional Disinfecting at BMH	814.00
16	1	City Wide Maintenance of Tampa Invoice 34260 Additional Disinfecting at BMH	704.00
17	1	City Wide Maintenance of Tampa Invoice 35093 Additional Disinfecting at BMH	851.00
18	1	City Wide Maintenance of Tampa Invoice 35094 Additional Disinfecting at BMH	777.00

19	1	City Wide Maintenance of Tampa Invoice 35466 Additional Disinfecting at BMH	814.00
20	1	City Wide Maintenance of Tampa Invoice 36141 Additional Disinfecting at BMH	814.00

Total Reimbursement Request: \$ _____ 56,991.97 _____

**Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application**

**DO NOT ADD ANY LINE ITEMS TO THIS BUDGET SUMMARY. IF YOU ARE UNSURE OF
WHERE A COST BELONGS, PLEASE CONTACT PCF STAFF.**

Organization Name: PARC, Inc,

Project Name: COVID-19 Support

FROM (date): November 1, 2020 TO (date): December 30, 2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel <i>(salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program)</i>	\$2,225,124	\$6,235
Equipment <i>(computers, furniture, etc., less than \$3,000 per item)</i>	\$38,405	\$0
Supplies <i>(office materials, program related purchases, program necessities to deliver services, etc.)</i>	\$165,357	\$1,432
Occupancy <i>(property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)</i>	\$196,987	\$0
Local Travel <i>(mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)</i>	\$0	\$0
Training <i>(staff development, conferences, long distance travel)</i>	\$15,573	\$0
Design, Printing, Marketing & Postage <i>(for direct program related services only)</i>	\$5,508	\$0
Capital <i>(Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)</i>	\$	\$42,290
Purchased Services <i>(consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)</i>	\$0	\$0
TOTAL	2646954	49957

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Application
BUDGET NARRATIVE FORM

BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkxsaQkCg>

If you are applying under multiple funding areas, please indicate which funding area (food, behavioral health, and/or eviction mitigation through legal aid) each cost belongs to.

This narrative is to explain the costs in the Pinellas CARES Grant Column of the Budget Summary

Organization Name: PARC, Inc.

Project Name: Life Skills Development 3 (ADT) Programs- COVID-19

FROM (month/year): November/2020

TO (month/year): December/2020

ALL DESCRIPTIONS BELOW SHOULD BE CLEAR AS TO HOW REQUESTED FUNDS BY AREA RELATE TO ADDITIONAL COSTS THAT WOULD NOT HAVE BEEN INCURRED OR PLANNED IF NOT FOR COVID-19

Personnel (*salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program*)

Define each position and indicate how the costs you are requesting expands your COVID-19-related programming and/or how it was unbudgeted as of 3/1/2020 or later. Be sure to include as much detail as possible for each position, e.g. rate per hour and number of hours for new position due to COVID-19 or increased hours as a result of COVID-19 (see example if needed).

Because of COVID-19, a Virtual Art Director position was created to teach online virtual arts instruction to our participants, fine arts, music, theater, and dance movement classes are offered every day.

65 hours every two weeks x \$23.98 an hour x 4 pay periods (November and December) = \$6,234.80

Equipment (computers, phone, furniture, etc., less than \$3,000 per item)

Define each individual piece of equipment, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming. Including estimates, quotes, or print offs from a supplier website is helpful to defend these costs.

NA

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

Define each supply requested, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming.

\$1,432 – U-Line - We need to purchase (4) anti-fatigue floor mats and (3) carpet mats. Because of COVID-19, PARC had to expand in to a new 2,000 square foot building. This expansion allowed us to comply with all CDC guidelines of physical distancing in our expanded production facility. Due to the expansion, our participants are now standing on a concrete floor while doing the production work. We need to have a safe and comfortable working environment for our participants.

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)
Define each occupancy-related item, the supplier of the service, how much it costs, the % which is appropriately allocated to this grant, and how the costs you are requesting expands your COVID-19-related programming.

NA

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)
Define each travel item, the person who will be incurring the cost (for staff travel), the supplier of the services (for rental/leasing), and how the costs you are requesting expands your COVID-19-related programming.

NA

Design, Printing, Marketing & Postage (for direct program related services only)
Define each item, the supplier of the services, the cost, and how the costs you are requesting expands your COVID-19-related programming.

NA

Capital (buildings, vehicles, equipment \$5,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)

Define each item, the vendor who will supply the capital item, or construct the item, and provide a defense for how the purchase of this item costs less than the leasing of the item for the grant period. Also explain how this item is necessary for the expansion of your COVID-19-related programming.

Because of COVID-19 PARC had to expand our PARC Center Industries (PCI) facility to meet the CDC's recommended COVID-19 guidelines for physical distancing of 6ft and allow for more individuals to return to PARC's Life Skills Development 3 program (ADT). The large area parking lot needs to be resurfaced for ADA Compliance and Health and Safety, due to expanding into that building and not being able to use the traditional pick-up / drop-off points. We've had to separate residents from other residents and the community-based participants. Further, due to the expansion, many items normally stored in the PCI facility had to be moved to other storage locations. The doors to both storage locations have been damaged over the years and with the expansion they are used frequently. Additionally, due to COVID-19, the expansion of our production facility created the need for a forklift. All the production materials are on pallets and kept in storage, these materials have to be moved from storage to the production floor, and then the completed products are moved back to storage to await pickup.

\$11,500 – All-Phase Paving & Sealing – main lot resurface

\$5,840 – All-Phase Paving & Sealing - small area resurface

\$3,950 – Overhead Door – storage and Building 5 door replacements

\$21,000 – Propane Forklift

Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)

Define each item, the vendor supplying the purchased services, the cost of the services per a specified period of time, and explain how this is necessary for the expansion of your COVID-19-related programming.

NA

Rebecca West

From: Mark Cavanaugh
Sent: Thursday, December 3, 2020 4:02 PM
To: Rebecca West
Subject: FW: Estimate from TEKNIA NETWORKS, INC.
Attachments: Attachments.html

From: BJ Palencia-Tobar <BTobar@PARC-fl.org>
Sent: Thursday, December 3, 2020 1:26 PM
To: Mark Cavanaugh <mcavanaugh@PARC-FL.org>
Cc: Michelle Detweiler <MDetweiler@PARC-FL.org>; David Lehman <dlehman@PARC-FL.org>; Brian Rothey <BRothey@PARC-FL.org>
Subject: FW: Estimate from TEKNIA NETWORKS, INC.

I received a second quote, please see below. Pricing is at \$24,950 with delivery included.

Citrix Attachments	Expires June 1, 2021
CLG202020_25G-C 201812 NA- Final Crops.pdf	9.2 MB
Download Attachments	
BJ Palencia-Tobar uses Citrix Files to share documents securely.	

From: jorge monsalve <jorge@teknialogistics.com>
Sent: Thursday, December 3, 2020 12:44 PM
To: BJ Palencia-Tobar <BTobar@PARC-fl.org>; Dominic DeSantis <dominic@teknialogistics.com>
Subject: Fwd: Estimate from TEKNIA NETWORKS, INC.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello BJ

This is the quote for a new machine, which includes 6000 hours warranty for 3 years. can deliver quickly.

Best regards

Jorge Monsalve

cell 1-813-918-8417

Jorge L Monsalve
Teknia Networks & Logistics Inc.
10451 66th Street North
Pinellas Park Florida 33782 USA.
cell 813-918-8417
cell 727-412-5155 international
Jorge@TekniaLogistics.com



----- Forwarded message -----

From: **TEKNIA NETWORKS & LOGISTICS, INC** <quickbooks@notification.intuit.com>
Date: Thu, Dec 3, 2020 at 12:45 PM
Subject: Estimate from TEKNIA NETWORKS, INC.
To: <jorge@teknialogistics.com>
Cc: <louise@teknialogistics.com>

Dear PARC BJ PALENCIA,

Please review the estimate below. Feel free to contact us if you have any questions.
We look forward to working with you.

Sincerely,
TEKNIA NETWORKS, INC.

----- Estimate -----

10451 66TH ST NORTH
PINELLAS PARK, FL 33782
(727) 573-4343
<http://www.teknialogistics.com>

Estimate #: LIUGONG LIFT
Date: 12/03/2020
Exp. Date: \$24,950.00

Address:

PARC BJ PALENCIA
3190 TYRONE BLVD N
727-345-9111

btoobar@parc-fl.org
ST PETERSBURG, FL 33710

<u>Manu Part</u>	<u>Equip Description</u>	<u>Qty</u>	<u>Unit Cost</u>	<u>Total Amount</u>
LIUGONG-20	LIUGONG 5,000 LB FORKLIFT MODEL 2025G-C ENGINE PSI 4G64 2.4L LPG 2 FUNCTION HYDRAULIC DRIV LED FRONT AND REAR LIGHTS 3.0M STANDARD 2 STAGE MAS OVERHEAD GUARD AND FULL SUSPENIONS SEAT LCD DISPLAY WITH OPS, AIR FILTER RESTRICTION ALARMS TILT STEERING COLUMN WARRANTY 6,000 HOURS OR 3 YEARS TAX EXEMPT	1	24,950.00	24,950.00

Total: \$24,950.00

QUOTES ARE VALID FOR 48 HOURS ONLY.
*****THERE WILL BE A 3%CHARGE ON CREDIT CARD ORDERS *****
ALL PRODUCTS FOB CLEARWATER. ALL SALES ARE FINAL

THANK YOU FOR DOING BUSINESS WITH US.

Rebecca West

From: Mark Cavanaugh
Sent: Thursday, December 3, 2020 4:02 PM
To: Rebecca West
Subject: FW: RING Power Lift
Attachments: Attachments.html

From: BJ Palencia-Tobar <BTobar@PARC-fl.org>
Sent: Thursday, December 3, 2020 2:40 PM
To: Mark Cavanaugh <mcavanaugh@PARC-FL.org>
Cc: Michelle Detweiler <MDetweiler@PARC-FL.org>; David Lehman <dlehman@PARC-FL.org>; Brian Rothey <BRothey@PARC-FL.org>
Subject: FW: RING Power Lift

Citrix Attachments	Expires June 1, 2021
KBG25C Baoli.pdf	4.8 MB
Resized_20201203_141835.jpeg	582 KB
Resized_20201203_141844.jpeg	477.5 KB
Resized_20201203_141852.jpeg	115.8 KB

[Download Attachments](#)

BJ Palencia-Tobar uses Citrix Files to share documents securely.

I have a third quote, Priced at \$21,000 Delivery included, formal email to follow tomorrow. I'm still waiting on two other quotes that I wont have till tomorrow morning.

From: BJ Palencia-Tobar <BTobar@PARC-fl.org>
Sent: Thursday, December 3, 2020 2:36 PM
To: BJ Palencia-Tobar <BTobar@PARC-fl.org>
Subject: RING Power Lift

Subject NoSubject
\$21,000 delivered

- Baoli KBG25C

186" triple

Rebecca West

From: BJ Palencia-Tobar
Sent: Thursday, December 3, 2020 4:00 PM
To: Mark Cavanaugh; Michelle Detweiler; David Lehman; Rebecca West
Subject: Fwd: forklift

Mark,

Please see below.

Sent from my Samsung Galaxy , an AT&T LTE smartphone

----- Original message -----

From: Mike Tollner <miket@floridaforklift.com>
Date: 12/3/20 3:57 PM (GMT-05:00)
To: BJ Palencia-Tobar <BTobar@PARC-fl.org>, David Lehman <dlehman@PARC-FL.org>
Cc: Dan VonHolt <Danv@floridaforklift.com>
Subject: forklift

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi BJ,

Please find formal pricing for forklifts we have in stock.

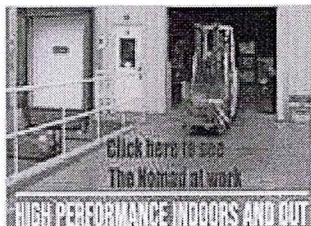
Doosan- 3500 lb. capacity 3 stage mast w/sideshifter-\$23,660.00 delivered plus tax.
Unicarriers/Nissan- 3000 lb. capacity 3 stage mast w/sideshifter-\$23,970.00 delivered plus tax.

Formal quotes to follow tomorrow mid-morning. Thanks Mike

Mike Tollner
Territory Manager

FLORIDA FORKLIFT
WWW.FLORIDAFORKLIFT.COM

3221 N. 40th Street
Tampa, Florida 33605
(941) 518-9134
www.FloridaForklift.com



APPENDIX 3 – Minimum Monitoring Requirements

1. Mandatory training provided by PCF at onset of grant re: fiscal and accountability
2. Advanced funds or reimbursement-based payments
3. Monthly report showing all invoice support, including detail timesheets and paystub with allocation between payroll supporting this grant and others
4. For advanced funds, current balance remaining
5. Obtain close-out report from grantee and reconcile to internal records

Appendix 4 – Application for Funding (including budget plan)