

Application Form

Introduction

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

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?

No

Future Programming*

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

Yes

Project Name*

Direct Support Professional Hazard Pay Initiative

EIN*

59-1056551

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.

073229585

Mission Statement*

It is the mission of The Arc Tampa Bay "To support and empower people with intellectual and developmental disabilities." Our mission is realized through a variety of residential, day training, and vocational rehabilitation programs. We adhere to The Arc of the United States' position that the primary goal for all persons with intellectual and/or developmental disabilities is to enjoy and maintain a good quality of life.

Total Operating Expenditure*

What are your total annual operating expenses?

\$12,586,952.00

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.

\$249,795.00

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.

- Persons employed in high-risk pandemic response jobs
- 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).

This application seeks to address hazard pay for DSPs employed in high-risk pandemic response jobs. Direct support professionals (DSPs) at The Arc Tampa Bay have been at the forefront of responding to the pandemic. It is the DSP who is responsible for providing and documenting service delivery which includes assisting with health and safety. All individuals served are diagnosed with intellectual/developmental disability. Each consumer meets annually with their circle of support to develop goals for the year. The DSP provides the necessary support to help them achieve their goals. Individualized goals guide how The Arc Tampa Bay provides services and impact program development. Committees of our Board of Directors such as the Advocacy Committee, Human Rights Committee and People First ensure that needs are being voiced and heard. It is the position of The Arc of FL that the quality and effectiveness of services being provided is dependent upon DSP positions being adequately funded.

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.**

The Arc Tampa Bay has been providing services in Pinellas County since 1958, initially offering programs for children. Housing programs were added in 1975 based on the expressed needs of families seeking 24 hour care for their family members.

Service Area*

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

- North County (locations such as Tarpon Springs, Crystal Beach, Palm Harbor)
- Mid-County (locations such as Clearwater, Largo, Safety Harbor)

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 most critical impact of COVID-19 on our agency has been increased demands placed on direct support professionals (DSPs) to keep our clients safe from contracting COVID-19, affecting clients' overall health and wellbeing. On 3/16/2020, The Arc Tampa Bay (TB) closed Adult Day Training operations, resulting in a loss of services for 105 individuals. 18 Group homes operated by The Arc TB remained in operation and began strict protocols for client isolation. In April, our agency began to experience COVID-19 outbreaks among residents and staff. 14 residents contracted COVID-19, with 8 being transferred out. All residents have since recovered. Not only are DSP staff burdened with additional duties related to disinfection, welfare checks, & isolation procedures, they are also working long hours when positive staff must quarantine and for other vacancies. Our turnover rate (46.59% before the pandemic onset) is now at 58.37%. While 44 staff members left our agency in the 5 months preceding the pandemic, we have lost 62 from April - August. Low wages make it increasingly difficult to hire and retain DSPs. The average rate of pay for DSP positions is \$12.39/hour. A community survey revealed that the average rate of pay is \$13.39 for other local entry level positions. It is difficult for The Arc TB to compete in this job market as most of these positions do not require hands-on care and can be performed with significantly less risk of contracting or transmitting COVID-19. Increased turnover has resulted in a lack of continuity of care for our consumers. A recent study by Carli Friedman (2018) found that the continuity of the DSP is the centerpiece for ensuring quality of life. When stable supports are not in place, residents are more likely to exhibit signs of distress and are less likely to have the "best possible health." To effectively protect our residents during the COVID-19 pandemic, safety and health must be critically monitored by instituting stable DSP staffing.

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.**

The Arc Tampa Bay 2018 990 - 09-30-2019.pdf

Board-Approved Budget*

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

AGENCY BUDGET.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.

The Arc Tampa Bay - Cons FS for US AG office 09-30-2019.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.

Audit Letter.pdf

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.

SBA Loan for COVID-19.pdf

The Arc Tampa Bay a Paycheck Protection Program loan in the amount of \$1,466,335 that was utilized for hazard pay. This funding was fully expended as of June 5, 2020. A copy of the contract is attached.

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 program seeks to provide a hazard pay increase of \$2.25-\$2.50/hour for 201 direct support professionals (DSPs) for The Arc Tampa Bay (TB) for 13 weeks from 10/2 – 12/31, 2020. Pay will be disbursed during payroll every two weeks. DSPs working overtime will get an additional \$10 for each 10 hours of OT worked. DSP services are provided in the group home or day program. While day program activities were suspended in March, The Arc TB has re-opened day services for individuals residing in agency group homes. This has been done by keeping each group home and their DSPs together as a unit to reduce the chance of cross-contamination. Our 2 medical “nursing homes” have remained at home during the day. We also have 1 group home that serves children who attend school. Group home zip code breakdown is as follows: Clearwater 33755, 33756, 33759, 33763: 38 residents; Dunedin 34698: 24 residents; Largo 33770: 5 residents; Palm Harbor 34683, 34685: 39 residents; Safety Harbor 34695: 6 residents; Tarpon Springs 34688, 34689: 22 residents. DSPs provide residential habilitation services at the group home, including supervision and training for the acquisition, retention, and improvement in skills related to activities of daily living as well as social and adaptive skills necessary for the individual to reside in the community. Other services provided by DSPs include life skills training for meaningful day activities, job focused activities, behavior management and community-based supports. These services are funded through the Florida Home and Community Based Services (HCBS) Medicaid Waiver program with the purpose to “provide community based services to enable individuals with developmental disabilities to achieve their greatest potential for independent and productive living, enable them to live in their own homes or in residences located in their own communities, and permit them to be diverted or removed from unnecessary institutional placements” (Florida Statutes 393.062).

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?

The Arc Tampa Bay has an active presence in the community by partnering with Florida Division of Vocational Rehabilitation (VR), Agency for Persons with Disabilities (APD), and The Arc of Florida. We serve as a source for many parents, guardians, and self-advocates who are seeking information about Home and Community Based Medicaid Waiver Services (HCBS). Our client services staff members have extensive knowledge of the HCBS program and have assisted many individuals to apply for funding. As a provider for APD and VR, we receive referrals from these agencies directly. Since we have a large reach in the community, we ensure that our events promote information to help caregivers understand how to apply for and receive the services and supports that they need. One of our larger outreach events this past year was Job-A-Palooza where we held a townhall meeting for parents and advocates to educate them on services from APD and VR and how to apply. Both agencies were present to help them better understand the application process. When vacancies arise in our programs or we add new services, we promote these initiatives to APD and VR so that we may seek referrals. We have implemented new programs with VR that have expanded our outreach to agencies such as Pinellas Interagency Networking Council for Students and Florida Diagnostic & Learning Resources System. Other outreach initiatives include participation in events hosted by Autism Speaks, the Able Trust, and Advocare Trust.

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.

EmergencyProGuide.Disaster Plan 2020.pdf

The Arc Tampa Bay is fortunate to partner with the City of Clearwater for our emergency sheltering activities. While we have 1 group home that is equipped with a generator and functions as the shelter for our medically fragile group home residents, the remainder of our residents are evacuated to our program space at the Long Center in Clearwater which is located in a non-evacuation zone. The Arc Tampa Bay has the capacity to activate our agency space as a shelter by boarding windows, stockpiling food and supplies, and supplying bedding and adequate room for each resident and staff member. We have the staffing levels to provide the appropriate supervision and nursing supports. The Arc Tampa Bay has activated use of the Long Center most recently during Hurricane Irma. While any sheltering that will occur during the COVID-19 pandemic will require additional measures, The Arc Tampa Bay has the capacity to implement the proper precautions to ensure health and safety of staff and residents

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.

COI - Pinellas Community Foundation.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.

CARES-Partnership-Fund-Budget-Summary-Grant.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.

CARES-Partnership-Fund-Budget-Narrative-Grant.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.

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?*

No

Behavioral Health

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.

A New York study completed in June 2020 found that individuals with intellectual/developmental disabilities (IDD) were almost twice as likely to experience adverse outcomes from COVID-19. The demands of quarantine and social isolation can also have a greater impact on individuals with IDD, triggering problem behaviors. Direct support professionals (DSP) are also challenged with working long hours and performing new duties, leading to higher staff turnover rates. At The Arc Tampa Bay, DSP turnover rates have continued to rise during the course of the pandemic, with a current rate of 58.4%. The rate prior to COVID-19 was 45.6% in March 2020. Stable staffing is critical to the health and emotional well-being of individuals with IDD. Behavior incidents (AKA reactive strategies) such as physical aggression and property destruction have shown an increasing trend since the onset of COVID. PROJECT GOAL: Across all programs, there will be 3 or fewer restraints of 30 minutes duration or longer.

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.

Monthly, The Arc Tampa Bay (TB) tracks reactive strategies which are behavior incidents such as elopement, physical aggression, property destruction, PICA, SIB, etc. Reactive strategy tracking includes: name of individual; type and description of the behavior; and duration of restrictive procedures (restraint, seclusion, or use of protective equipment). Reactive strategies are reported to The Risk Management Committee of the Board of Directors and to the Agency for Persons with Disabilities. The Arc TB has seen an increasing trend in reactive strategies not only in number but also in total duration of restrictive procedures. Data reported to PCF will consist of rate of progress towards the project goal of 3 or fewer restraints of 30 minutes duration or longer. Monthly Reactive Strategy reports will be used to document the duration of restraint procedures for each individual who had a behavior incident for the month. This will be tracked across all agency programs. Attendance records will be used to document the number of clients receiving services for each given month. PROPOSED MONTHLY PROGRESS RATE: Each month there will be one or less than one restraints of 30 minutes duration or longer.

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.

103

Estimated Percentage of Progress - Grant Period*

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

75

September Projections - Number Served - Behavioral Health*

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

103

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.

50

October Projections - Number Served - Behavioral Health*

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

103

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.

50

November Projections - Number Served - Behavioral Health*

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

103

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.

75

December Projections - Number Served - Behavioral Health*

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

103

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.

75

Funder Involvement

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

Funding from a Pinellas County Municipality

Pinellas County Government
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:

The Arc Tampa Bay has received COVID-19 funding from Pinellas County in the amount of \$56,275: \$7,875 for professional services to be utilized for an infection control consultant; \$48,400 for equipment and supplies. Equipment and supply purchases for The Arc Tampa Bay consist of: electrostatic sprayers, temperature screening kiosks, barriers and signage for social distancing, individual supplies, PPE storage, etc.

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.

Brian Siracusa 9/25/2020

File Attachment Summary

Applicant File Uploads

- The Arc Tampa Bay 2018 990 - 09-30-2019.pdf
- AGENCY BUDGET.pdf
- The Arc Tampa Bay - Cons FS for US AG office 09-30-2019.pdf
- Audit Letter.pdf
- SBA Loan for COVID-19.pdf
- EmergencyProGuide.Disaster Plan 2020.pdf
- COI - Pinellas Community Foundation.pdf
- CARES-Partnership-Fund-Budget-Summary-Grant.pdf
- CARES-Partnership-Fund-Budget-Narrative-Grant.pdf

PUBLIC DISCLOSURE COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
SEPTEMBER 30, 2019

PREPARED FOR:

THE ARC TAMPA BAY, INC.
1501 N BELCHER RD NO. 249
CLEARWATER, FL 33765

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

THE ARC TAMPA BAY, INC.

59-1056551

Name and title of officer

**ROBERT KINNEY
PRESIDENT**

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>12,461,898.</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 56551
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.

50465100222
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 ▶ CBIZ MHM, LLC 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)

823051 10-26-18

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2018

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 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 THE ARC TAMPA BAY, INC.		D Employer identification number 59-1056551
	Doing business as		E Telephone number (727) 799-3330
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	1501 N BELCHER RD	249	G Gross receipts \$ 13,736,556.
	City or town, state or province, country, and ZIP or foreign postal code CLEARWATER, FL 33765		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 ▶
F Name and address of principal officer: GREGORY STOCK SAME AS C ABOVE		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.THEARCTB.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: 1963		M State of legal domicile: FL	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SUPPORT AND EMPOWER PEOPLE WITH INTELLECTUAL AND 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	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	387
	6 Total number of volunteers (estimate if necessary)	6	60
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 38	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,872,463.	Current Year 1,308,016.
	9 Program service revenue (Part VIII, line 2g)	9,315,731.	11,032,284.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-3,270.	42,171.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,015.	79,427.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,197,939.	12,461,898.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	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)		8,539,892.	9,773,694.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		4,009,083.	3,223,985.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,548,975.	12,997,679.	
19 Revenue less expenses. Subtract line 18 from line 12	-351,036.	-535,781.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 26,029,725.	End of Year 9,775,103.
	21 Total liabilities (Part X, line 26)	654,609.	1,004,345.
	22 Net assets or fund balances. Subtract line 21 from line 20	25,375,116.	8,770,758.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	▶ ROBERT KINNEY, PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PAUL DUNHAM				P00100222
Firm's name ▶ CBIZ MHM, LLC			Firm's EIN ▶ 27-3605969		
Firm's address ▶ 13577 FEATHER SOUND DR., SUITE 400 CLEARWATER, FL 33762-5539			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 MISSION OF THE ARC TAMPA BAY, INC. IS TO SUPPORT AND EMPOWER PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES.

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 \$ 7,414,768. including grants of \$) (Revenue \$ 8,640,926.) RESIDENTIAL SERVICES PROGRAM: THIS PROGRAM CONSISTS OF 18 GROUP HOMES AND AN APARTMENT COMPLEX. THE GROUP HOMES HOUSE FROM 4 TO 10 INDIVIDUALS AND PROVIDE LIVING SKILLS TO THE RESIDENTS SO THAT ONE DAY THEY MAY MOVE TO A LESS RESTRICTIVE ENVIRONMENT. THESE GROUP HOMES ARE SITUATED WITHIN STANDARD RESIDENTIAL COMMUNITIES. THE RESIDENTS ARE ACTIVE MEMBERS OF THE COMMUNITY. THE WATERFALL APARTMENTS PROVIDE TRANSITIONAL LIVING ENVIRONMENTS FOR THOSE INDIVIDUALS WHO WISH TO LIVE INDEPENDENTLY BUT MAY NOT BE READY TO LIVE ENTIRELY ON THEIR OWN.

4b (Code:) (Expenses \$ 2,520,308. including grants of \$) (Revenue \$ 2,223,927.) DEVELOPMENTAL SERVICES PROGRAM: THIS PROGRAM CONSISTS OF MANY DIFFERENT DAY PROGRAMS OFFERED IN THE UPPER PINELLAS COUNTY AREA. THE MAIN OFFICE IN THE LONG CENTER OFFERS PROGRAMS RANGING FROM SEVERE/PROFOUND CLASSROOMS TO SHELTERED WORK CENTERS WHERE THE CLIENT CAN EARN A PAYCHECK PROCESSING PIECE-WORK PROJECTS FOR THE COMMUNITY. THE ARC TAMPA BAY OFFERS ART APPRECIATION CLASSES IN SAFETY HARBOR WHERE INDIVIDUALS WILL LEARN ABOUT DIFFERENT STYLES OF ART AND THEN PARTICIPATE IN CREATING THEIR OWN ARTWORK BASED ON WHAT THEY HAVE LEARNED. A PROGRAM IN NORTH PINELLAS COUNTY FOR THE MEDICALLY ELDERLY POPULATION IS OFFERED IN WHICH THESE INDIVIDUALS CAN INTERACT WITH THEIR PEERS IN A RELAXED BUT STRUCTURED SETTING.

4c (Code:) (Expenses \$ 218,549. including grants of \$) (Revenue \$ 98,819.) BEHAVIOR SERVICES PROVIDED THROUGH THE ARC TAMPA BAY ARE AVAILABLE TO INDIVIDUALS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES (IDD) FROM THE TAMPA BAY AREA. BEHAVIOR SERVICES ARE PROVIDED AS AN ADJUNCT SERVICE TO THE ADULT DAY TRAINING PROGRAM, SUPPORTED EMPLOYMENT SETTING OR THE RESIDENTIAL HABILITATION PROGRAM. IT IS CONDUCTED IN ALL SETTINGS AND WITHOUT THE INTERRUPTION OF OTHER SERVICES. IN ADDITION, THE TEAM WORKS WITH SEVERAL PHYSICIANS, INCLUDING PSYCHOLOGISTS AND PSYCHIATRISTS, TO HELP IN MANAGING ANY CHALLENGING BEHAVIORS. CHILDREN ARE ALSO GIVEN BEHAVIOR SERVICES THROUGH THE RICHARD B. FUNK CENTER FOR GREAT EXPECTATIONS.

(CONTINUED ON SCHEDULE O)

4d Other program services (Describe in Schedule O.) (Expenses \$ 849,969. including grants of \$) (Revenue \$ 87,723.)

4e Total program service expenses 11,003,594.

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)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (19); 1b Enter the number of voting members included in line 1a, above, who are independent (19); 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); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed FL
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[] Own website [] Another's website [X] 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
JENNIFER PELLEGRINO - (727) 799-3330
1501 N BELCHER RD, STE 249, CLEARWATER, FL 33765

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) ROBERT KINNEY PRESIDENT	1.00 2.00	X		X				0.	0.	0.
(2) GREGORY STOCK VICE PRESIDENT	1.00 1.00	X		X				0.	0.	0.
(3) JOHN SCHAEFER TREASURER	1.00 2.00	X		X				0.	0.	0.
(4) MARGARET MARTIN SECRETARY	1.00 1.00	X		X				0.	0.	0.
(5) RICHARD HARRIS IMMEDIATE PAST PRESIDENT	1.00 2.00	X		X				0.	0.	0.
(6) BARBARA ENFINGER TRUSTEE	1.00 1.00	X						0.	0.	0.
(7) GERALD FIGURSKI TRUSTEE	1.00 2.00	X						0.	0.	0.
(8) MELODY FIGURSKI TRUSTEE	1.00 1.00	X						0.	0.	0.
(9) JOHN FOX TRUSTEE	1.00 1.00	X						0.	0.	0.
(10) STEPHEN HELLER TRUSTEE	1.00 1.00	X						0.	0.	0.
(11) JOHN KIKER TRUSTEE	1.00 1.00	X						0.	0.	0.
(12) CARL MINIERI TRUSTEE	1.00 1.00	X						0.	0.	0.
(13) ROSEANN MONTELEONE TRUSTEE	1.00 1.00	X						0.	0.	0.
(14) PAMELA MOORE TRUSTEE	1.00 1.00	X						0.	0.	0.
(15) RICHARD SCHOMP TRUSTEE	1.00 1.00	X						0.	0.	0.
(16) VALERIE SNOW TRUSTEE	1.00 1.00	X						0.	0.	0.
(17) DAN SHOVLIN TRUSTEE	1.00 2.00	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) POLLY STANNARD TRUSTEE	1.00 2.00	X					0.	0.	0.	
(19) MIKE MILLIGAN TRUSTEE	1.00 2.00	X					0.	0.	0.	
(20) SHELDON HERSHMAN EXECUTIVE DIRECTOR	40.00 9.00			X			126,912.	0.	11,022.	
(21) JENNIFER PELLEGRINO ASSOCIATE EXECUTIVE DIRECTOR	40.00 9.00			X			96,337.	0.	3,804.	
1b Sub-total							223,249.	0.	14,826.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							223,249.	0.	14,826.	

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
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

		(A) 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 13,125.				
	b Membership dues	1b 1,355.				
	c Fundraising events	1c				
	d Related organizations	1d 826,688.				
	e Government grants (contributions)	1e 395,862.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 70,986.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		1,308,016.			
Program Service Revenue	2 a RESIDENTIAL SERVICES	Business Code 624100	8,067,949.	8,067,949.		
	b DEVELOPMENT SERVICES	624100	2,208,616.	2,208,616.		
	c RESIDENTIAL SERVICES-CLIENT RENT	531110	572,977.	572,977.		
	d BEHAVIOR SERVICES	624100	98,819.	98,819.		
	e TRANSPORTATION SERVICES	624100	77,378.	77,378.		
	f All other program service revenue	624100	6,545.	6,545.		
	g Total. Add lines 2a-2f		11,032,284.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		53,305.		53,305.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	28,745.			
		(ii) Personal	0.			
		c Rental income or (loss)	28,745.			
	d Net rental income or (loss)		28,745.		28,745.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	1,260,888.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	1,272,022.			
	c Gain or (loss)	-11,134.				
	d Net gain or (loss)		-11,134.		-11,134.	
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses	b					
c Net income or (loss) from fundraising events						
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 17,947.					
b Less: cost of goods sold	b 2,636.					
c Net income or (loss) from sales of inventory		15,311.	15,311.			
Miscellaneous Revenue		Business Code				
11 a _____						
b _____						
c _____						
d All other revenue	900099	35,371.	3,800.		31,571.	
e Total. Add lines 11a-11d		35,371.				
12 Total revenue. See instructions		12,461,898.	11,051,395.	0.	102,487.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	244,618.	118,810.	125,808.	
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	7,890,636.	7,191,819.	698,817.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	88,121.		88,121.	
9 Other employee benefits	937,493.	824,497.	112,996.	
10 Payroll taxes	612,826.	552,332.	60,494.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	61,312.	2,600.	58,712.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	22,673.		22,673.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	114,702.	58,832.	55,870.	
12 Advertising and promotion	6,949.	6,949.		
13 Office expenses	487,766.	337,400.	150,366.	
14 Information technology				
15 Royalties				
16 Occupancy	1,022,179.	568,914.	453,265.	
17 Travel	376,215.	336,353.	39,862.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	11,688.	8,568.	3,120.	
20 Interest	6.		6.	
21 Payments to affiliates	28,040.		28,040.	
22 Depreciation, depletion, and amortization	488,733.	480,926.	7,807.	
23 Insurance	193,875.	130,371.	63,504.	
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 FOOD EXPENSE	353,463.	353,463.		
b BAD DEBT EXPENSE	24,624.		24,624.	
c MEDICAL SUPPLIES	20,330.	20,330.		
d CLIENT REIMBURSEMENTS	11,430.	11,430.		
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	12,997,679.	11,003,594.	1,994,085.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> 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	4,304.	1	4,304.
	2 Savings and temporary cash investments	2,874,137.	2	621,808.
	3 Pledges and grants receivable, net	0.	3	155,519.
	4 Accounts receivable, net	1,010,340.	4	1,792,501.
	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	241,261.	7	0.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	69,532.	9	61,912.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,653,291.		
	b Less: accumulated depreciation	10b 5,720,273.	5,029,182.	10c 4,933,018.
	11 Investments - publicly traded securities	0.	11	1,898,698.
	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	16,800,969.	15	307,343.
16 Total assets. Add lines 1 through 15 (must equal line 34)	26,029,725.	16	9,775,103.	
Liabilities	17 Accounts payable and accrued expenses	651,008.	17	1,004,345.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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	3,601.	25	0.
	26 Total liabilities. Add lines 17 through 25	654,609.	26	1,004,345.
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	11,240,895.	27	8,770,758.
	28 Temporarily restricted net assets	4,241,734.	28	0.
	29 Permanently restricted net assets	9,892,487.	29	0.
	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	25,375,116.	33	8,770,758.	
34 Total liabilities and net assets/fund balances	26,029,725.	34	9,775,103.	

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	12,461,898.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,997,679.
3	Revenue less expenses. Subtract line 2 from line 1	3	-535,781.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,375,116.
5	Net unrealized gains (losses) on investments	5	72,193.
6	Donated services and use of facilities	6	21,462.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-16,162,232.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	8,770,758.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain 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? _____
- 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 _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2018)

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.")	2471435.	2169696.	2832408.	2872463.	1308016.	11654018.
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	2471435.	2169696.	2832408.	2872463.	1308016.	11654018.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						11654018.

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	2471435.	2169696.	2832408.	2872463.	1308016.	11654018.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	15,679.	53,259.			82,050.	150,988.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						11805006.
12 Gross receipts from related activities, etc. (see instructions)					12	47,399,782.
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	98.72	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.67	%
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		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

Part VI

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

Multiple horizontal lines for supplemental information.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

THE ARC TAMPA BAY, INC.

Employer identification number

59-1056551

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 THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
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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>826,688.</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>84,592.</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>71,830.</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>125,610.</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>27,999.</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>58,590.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
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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>55,240.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<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 THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
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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 THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
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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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization THE ARC TAMPA BAY, INC. **Employer identification number** 59-1056551

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					
b Contributions	2,307,007.				
c Net investment earnings, gains, and losses	91,691.				
d Grants or scholarships					
e Other expenditures for facilities and programs	500,000.				
f Administrative expenses					
g End of year balance	1,898,698.				

- 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:
- | | Yes | No |
|---|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,769,357.		1,769,357.
b Buildings		5,891,508.	3,297,646.	2,593,862.
c Leasehold improvements				
d Equipment		2,447,454.	2,035,272.	412,182.
e Other		544,972.	387,355.	157,617.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,933,018.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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	11,718,296.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	72,193.	
b	Donated services and use of facilities	2b	21,462.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		93,655.
3	Subtract line 2e from line 1		3	11,624,641.
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	22,673.	
b	Other (Describe in Part XIII.)	4b	814,584.	
c	Add lines 4a and 4b	4c		837,257.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	12,461,898.

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	12,977,642.
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	2,636.	
e	Add lines 2a through 2d	2e		2,636.
3	Subtract line 2e from line 1		3	12,975,006.
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	22,673.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		22,673.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	12,997,679.

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 ARC TAMPA BAY HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO ITS PROGRAMS WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS.

IN ORDER TO MEET THE NEEDS OF THE ARC TAMPA BAY, INC., THE INVESTMENT STRATEGY IS TO EMPHASIZE TOTAL RETURN, WHICH IS THE AGGREGATE RETURN FROM CAPITAL APPRECIATION PLUS DIVIDEND AND INTEREST INCOME. SPECIFICALLY, THE PRIMARY OBJECTIVE IN THE INVESTMENT MANAGEMENT FOR THE RESERVE FUND ASSETS SHALL BE:

Part XIII Supplemental Information (continued)

LIQUIDITY: TO ENSURE THE ABILITY TO MEET ALL EXPECTED OR UNEXPECTED CASH FLOW NEEDS BY INVESTING IN SECURITIES THAT CAN BE SOLD READILY AND EFFICIENTLY.

PRESERVATION OF PURCHASING POWER AFTER SPENDING: TO ACHIEVE RETURNS IN LINE WITH THE RATE OF INFLATION PLUS SPENDING OVER THE INVESTMENT HORIZON IN ORDER TO PRESERVE PURCHASING POWER OF RESERVE FUND ASSETS. RISK CONTROL IS AN IMPORTANT ELEMENT IN THE INVESTMENT OF THE RESERVE FUND ASSETS.

INCOME AND GROWTH: TO ACHIEVE A BALANCED RETURN OF CURRENT INCOME AND MODEST GROWTH OF PRINCIPAL.

PART X, LINE 2:

THE AGENCY AND EACH AFFILIATE ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND APPLICATION OF STATE LAW. THE ORGANIZATION HAS ADOPTED THE PROVISIONS OF FASB ASC TOPIC 740, INCOME TAXES. 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 YEARS AFTER SEPTEMBER 30, 2015 REMAIN OPEN FOR EXAMINATION.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

CONTRIBUTIONS FROM FOUNDATION	817,220.
COST OF GOODS SOLD REPORTED ON PART VIII, LINE 10B	-2,636.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	814,584.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD REPORTED ON PART VIII, LINE 10B	2,636.
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Schedule D (Form 990) 2018

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

THE ARC TAMPA BAY, INC.

Employer identification number

59-1056551

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

THE ARC TAMPA BAY ASSISTS INDIVIDUALS WITH IDD BY PROVIDING ASSISTANCE
IN HELPING TO MANAGE EXTREMELY CHALLENGING BEHAVIORS. THE BEHAVIOR TEAM
HELPS TO MINIMIZE CHALLENGING BEHAVIORS BY REPLACING THEM WITH
FUNCTIONALLY EQUIVALENT REPLACEMENT BEHAVIORS WHEN APPLICABLE. A
DETERMINATION IS MADE IF THE INDIVIDUAL REQUIRES ADDITIONAL SERVICES,
AFTER CONDUCTING A THOROUGH BEHAVIORAL ASSESSMENT. THE ARC TAMPA BAY
HAS BEHAVIOR ANALYSTS ON STAFF TO WRITE A PERSON-CENTERED BEHAVIOR PLAN
AND TRAINS THE STAFF PROVIDING THE INDIVIDUAL WITH IDD THEIR SERVICES.
THEY COMPLETE STAFF PROFICIENCY EVALUATIONS AND PROVIDE FEEDBACK ON THE
STAFF AND THEIR INTERACTION WITH THE INDIVIDUAL BASED ON THEIR
PERSON-CENTERED PLAN. THE ARC TAMPA BAY PROVIDES THE NECESSARY LEVEL OF
ASSISTANCE TO ENSURE THOSE WITH ANY CHALLENGING BEHAVIORS CAN SAFELY
LIVE IN THEIR HOME AND SUCCESSFULLY ACCESS THE COMMUNITY.

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

TRANSPORTATION SERVICES PROVIDED THROUGH THE ARC TAMPA BAY'S
TRANSPORTATION PROGRAM ARE AVAILABLE TO INDIVIDUALS WHO ARE PRESENTLY
RECEIVING SERVICES FROM ONE OF THE ARC TAMPA BAY'S NUMEROUS PROGRAMS.
THE ARC TAMPA BAY SERVES PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL
DISABILITIES FROM THE TAMPA BAY AREA. TRANSPORTATION IS AN ADJUNCT
SERVICE AND THE AGENCY'S TRANSPORTATION PROGRAM OPERATES PRIMARILY IN
THE NORTHERN AND CENTRAL AREAS OF PINELLAS COUNTY, FLORIDA.

WE PROVIDE A RANGE OF TRIP PURPOSES THAT INCLUDE: MEDICAL, NUTRITION,
SHOPPING, SOCIAL SERVICE, EDUCATIONAL, EMPLOYMENT, SOCIAL AND

Name of the organization THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
---	--

RECREATIONAL. CURRENTLY, WE USE A VARIETY OF VEHICLES TO PROVIDE PASSENGER SERVICES. OUR FLEET INCLUDES VANS, MODIFIED VANS, CARS, TRUCKS AND FREIGHTLINERS (WAREHOUSE). ELEVEN OF OUR VEHICLES ARE EQUIPPED FOR WHEELCHAIR SERVICE. OUR FLEET OF VEHICLES IS MAINTAINED BY A VARIETY OF LOCAL GARAGES EQUIPPED TO PERFORM REQUIRED INSPECTIONS AND NEEDED REPAIRS. WE PRESENTLY HAVE 35 VEHICLES FOR PASSENGER TRANSPORT. FUNDING OBTAINED THROUGH THE FEDERAL TRANSIT AUTHORITY WITH LOCAL OVERSIGHT BY THE FLORIDA DEPARTMENT OF TRANSPORTATION HAS BEEN INSTRUMENTAL IN ENSURING THAT OUR FLEET STAYS UP-TO-DATE AND THAT VEHICLES REACHING THEIR "USEFUL LIFE" CAN BE RETIRED FROM THE FLEET. EXPENSES \$ 125,492. INCLUDING GRANTS OF \$ 0. REVENUE \$ 77,378.

THE HEALTH SERVICES DEPARTMENT PROVIDES THE MEDICAL OVERSIGHT FOR OVER 200 INDIVIDUALS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES WITHIN THE MANY DIFFERENT PROGRAMS THAT THE ARC TB OFFERS. THIS INCLUDES MULTIPLE HOURS OF ASSESSMENTS AND DIRECT HANDS ON CARE EACH MONTH FOR EACH CONSUMER. THE FUNDING FROM THE STATE OF FLORIDA REQUIRES THAT FOR SOME OF THE ELIGIBLE SERVICES A REGISTERED NURSE MUST PROVIDE THE MEDICAL OVERSIGHT WORKING CLOSELY WITH STAFF TO MAKE SURE THAT THE DOCTORS ORDERS AND OTHER HEALTH RELATED GOALS AND OBJECTIVES ARE FOLLOWED. THE COST OF PROVIDING THESE PROFESSIONAL NURSING SERVICES IS THE RESPONSIBILITY OF THE ARC TB SO EVEN THOUGH IT IS A REQUIREMENT FROM THE STATE, THESE PROFESSIONAL SERVICES ARE NOT DIRECTLY FUNDED THROUGH THE STATE. EXPENSES \$ 95,455. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

OTHER PROGRAMS: THE ARC TAMPA BAY HAS A DIVERSE TEAM OF ADMINSTRATORS WHO KEEP EACH PROGRAM RUNNING STRONG. EACH PROGRAM IS SEPARATED INTO

Name of the organization THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
---	--

DIVISIONS, WHICH HAVE THEIR OWN DESIGNATED TEAM OF ADMINSTATORS.

DIVISIONS INCLUDE ADULT DAY TRAINING DIVISION, BEHAVIOR INTENSIVE

RESIDENTIAL PROGRAM, MEDICALLY ELDERLY PROGRAMS, MILD/MODERATE

DIVISION, AND THE HIGHER SKILLS TEAM.

EXPENSES \$ 629,022. INCLUDING GRANTS OF \$ 0. REVENUE \$ 10,345.

FORM 990, PART VI, SECTION A, LINE 2:

BOARD MEMBERS GERALD (JERRY) FIGURSKI AND MELODY FIGURSKI ARE HUSBAND AND WIFE.

FORM 990, PART VI, SECTION A, LINE 6:

ALL PERSONS, REGARDLESS OF RACE, COLOR, CREED OR NATIONAL ORIGIN, INTERESTED IN THE PURPOSE OF THIS ORGANIZATION AND WHOSE PHILOSOPHY IS NOT IN CONFLICT WITH THE PURPOSES AND POLICIES OF THE ARC OF FLORIDA AND THE ARC OF THE UNITED STATES ARE ELIGIBLE FOR MEMBERSHIP IN TATB.

MEMBERSHIP MAY BE OBTAINED ON APPLICATION TO TATB. THE BOARD OF DIRECTORS OF TATB MAY ESTABLISH CLASSIFICATIONS OF MEMBERSHIP AND DUES, REVISING SAME AS IT DEEMS NECESSARY. ALL CLASSIFICATIONS OF DUES-PAYING MEMBERSHIP SHALL BE CONSIDERED AS ACTIVE MEMBERS, WITH VOTING RIGHTS. HONORARY, NON-VOTING MEMBERSHIP MAY BE AWARDED TO INDIVIDUALS AT THE DISCRETION OF THE BOARD OF DIRECTORS. A MEMBER IN GOOD STANDING SHALL BE ELIGIBLE TO SERVE AS DIRECTOR AND/OR OFFICER AND TO VOTE IN PERSON OR BY PROXY - WRITTEN, EMAILED, OR FAXED.

NO PERSON WHO IS AN EMPLOYEE OF TATB OR THEIR IMMEDIATE FAMILY SHALL BE A VOTING MEMBER NOR BE ELIGIBLE FOR ELECTION AS A DIRECTOR OR AN OFFICER.

Name of the organization

THE ARC TAMPA BAY, INC.

Employer identification number

59-1056551

FORM 990, PART VI, SECTION A, LINE 7A:

THE NOMINATING COMMITTEE SHALL PRESENT THE SLATE OF OFFICERS AND DIRECTORS TO BE CONSIDERED FOR ELECTION TO THE BOARD OF DIRECTORS PRIOR TO THE ANNUAL MEMBERSHIP MEETING. THE SLATE OF OFFICERS AND DIRECTORS TO BE CONSIDERED FOR ELECTION BY TATB MEMBERS, AS ENDORSED BY THE BOARD, SHALL BE PRESENTED TO THE GENERAL MEMBERSHIP NOT LESS THAN 15 DAYS PRIOR TO THE ANNUAL MEMBERSHIP MEETING.

THE MEMBERS OF TATB AT THE ANNUAL MEETING SHALL ELECT ALL OFFICERS WHO SHALL HOLD OFFICE FOR A TERM OF ONE YEAR OR UNTIL THEIR SUCCESSORS SHALL BE DULY ELECTED.

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

FORM 990 IS PRESENTED TO THE FINANCE COMMITTEE (A SUB-COMMITTEE OF THE BOARD OF DIRECTORS WHICH INCLUDES THE PRESIDENT, TREASURER, AND SECRETARY) FOR REVIEW PRIOR TO FILING. MANY COMMITTEE MEMBERS HAVE RECEIVED SPECIAL EDUCATION RELATED TO KEY ASPECTS OF THE FORM 990. THE FINANCE COMMITTEE WILL MAKE RECOMMENDATIONS TO THE FULL BOARD IF NECESSARY AT THE FOLLOWING FULL BOARD MEETING.

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

THE RISK MANAGEMENT COMMITTEE, A SUB-COMMITTEE OF THE BOARD, MONITORS THE CONFLICT OF INTEREST POLICY QUARTERLY. AS REQUIRED FOR EACH SUB-COMMITTEE, A "CONFLICT OF INTEREST" MESSAGE IS STATED AT THE BEGINNING OF EACH MEETING ACCORDING TO WHAT THE AGENDA FOR EACH MEETING DECLARES.

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

1) DURING THE 11TH MONTH OF THE FISCAL YEAR THE EXECUTIVE DIRECTOR MUST

Name of the organization THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
---	--

PRESENT IN WRITING THEIR ASSESSMENT OF MEASURABLE GOALS FOR THEIR POSITION. THIS WILL INCLUDE AT A MINIMUM THEIR OPINION ON HOW THEY HAVE ACHIEVED THE FOLLOWING STANDARD GOALS: MANAGEMENT OF THE AGENCY BUDGET; LEGISLATIVE MEASURES; AND AGENCY STABILITY.

2) THE EXECUTIVE DIRECTOR WILL ALSO PRESENT THE METHOD OF ASSESSING THE ASSOCIATE EXECUTIVE DIRECTORS POSITIONS. ALTHOUGH THE EXECUTIVE DIRECTOR WILL HAVE THE FINAL DECISION FOR EACH ASSOCIATE, THE ASSESSMENT PROCESS WILL BE DISCUSSED WITH THE BOARD ON AN ANNUAL BASIS.

3) THE EXECUTIVE COMMITTEE WILL MEET WITH THE EXECUTIVE DIRECTOR DURING THE SECOND HALF OF THE 11TH MONTH IN THE FISCAL YEAR. DURING THIS MEETING THE DOCUMENTATION OF EXPECTATIONS THAT THE EXECUTIVE DIRECTOR HAD COMPILED WILL BE PRESENTED AND DISCUSSED FOR THE EXECUTIVE DIRECTOR'S POSITION.

4) THIS MEETING WILL BE USED TO GATHER INFORMATION, ASK QUESTIONS TO CLARIFY ITEMS IF NECESSARY AND DRAW CERTAIN CONCLUSIONS ABOUT THE YEAR THEN COMPLETED. THE MEETING WILL ALSO FORMULATE A BASIS FOR THE NEXT FISCAL YEAR'S GOALS FOR THE EXECUTIVE DIRECTOR'S POSITION.

5) THE EXECUTIVE COMMITTEE, AFTER EVALUATING THE INFORMATION THEY HAVE GATHERED, WILL BRING THE SUPPLIED INFORMATION WITH THE APPROPRIATE SUGGESTIONS AND PROPOSALS TO THE FULL BOARD OF DIRECTORS MEETING IN THE 12TH MONTH OF THE FISCAL YEAR. THE FULL BOARD WILL THEN APPROVE (OR DISAPPROVE) THE PROPOSALS SET BY THE EXECUTIVE COMMITTEE. THIS MUST BE MET BY A QUORUM OF THE BOARD OF DIRECTORS.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST IN PERSON AT THE ADMINISTRATION OFFICE DURING NORMAL BUSINESS HOURS.

Name of the organization THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
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FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

REMOVE NET ASSETS OF ARC TAMPA BAY FOUNDATION, INC. -16,162,232.

FORM 990, PART XII, LINE 2C:

THE FINANCE COMMITTEE IS GIVEN THE AUDIT IN ADVANCE OF THE BOARD OF DIRECTORS MEETING TO GO THROUGH MORE DETAIL THAN MAY BE PRESENTED AT THE FULL BOARD MEETING. THE FINANCE COMMITTEE ALSO WILL HELP WITH THE PROCESS OF SELECTING THE INDEPENDENT AUDITOR AND BRING THE SUGGESTIONS TO THE FULL BOARD MEETING FOR APPROVAL.

**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 **THE ARC TAMPA BAY, INC.** Employer identification number **59-1056551**

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
THE ARC TAMPA BAY FOUNDATION, INC. - 59-2174961, 1501 N BELCHER ROAD, STE 244, CLEARWATER, FL 33765	PROVIDE FINANCIAL SUPPORT TO THE ARC TAMPA BAY, INC.	FLORIDA	501(C)(3)	LINE 7	THE ARC TAMPA BAY, INC.	X	
UPARC APARTMENTS, INC. - 59-2846971 1501 N BELCHER ROAD, STE 249 CLEARWATER, FL 33765	PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC	FLORIDA	501(C)(3)	LINE 7	THE ARC TAMPA BAY, INC.	X	
RHA BORROWER CORPORATION - 59-2244936 1501 N BELCHER ROAD, STE 249 CLEARWATER, FL 33765	PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC	FLORIDA	501(C)(3)	LINE 7	THE ARC TAMPA BAY, INC.	X	
RHA BORROWER CORPORATION II - 59-2296594 1501 N BELCHER ROAD, STE 249 CLEARWATER, FL 33765	PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC	FLORIDA	501(C)(3)	LINE 7	THE ARC TAMPA BAY, INC.	X	

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

SEE PART VII FOR CONTINUATIONS

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

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

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

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

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE ARC TAMPA BAY FOUNDATION, INC.	B	826,688.	CASH TRANSFERRED
(2) THE ARC TAMPA BAY FOUNDATION, INC.	D	58,768.	LOAN BALANCE
(3) UPARC HOUSING IV, INC.	D	65,761.	LOAN BALANCE
(4) UPARC APARTMENTS, INC.	D	110,000.	LOAN BALANCE
(5)			
(6)			

Part VII Supplemental Information.

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

UPARC APARTMENTS, INC.

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC TAMPA BAY

NAME OF RELATED ORGANIZATION:

RHA BORROWER CORPORATION

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC TAMPA BAY

NAME OF RELATED ORGANIZATION:

RHA BORROWER CORPORATION II

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC TAMPA BAY

NAME OF RELATED ORGANIZATION:

UPARC HOUSING, INC.

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC TAMPA BAY

NAME OF RELATED ORGANIZATION:

UPARC HOUSING II, INC.

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH THE ARC TAMPA BAY

NAME OF RELATED ORGANIZATION:

Part VII Supplemental Information.

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

UPARC HOUSING III, INC.

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH
THE ARC TAMPA BAY

NAME OF RELATED ORGANIZATION:

UPARC HOUSING IV, INC.

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH
THE ARC TAMPA BAY

NAME OF RELATED ORGANIZATION:

UPARC HOUSING V, INC.

PRIMARY ACTIVITY: PROVIDE HOMES TO CHALLENGED CONSUMERS ASSOCIATED WITH
THE ARC TAMPA BAY

The Arc Tampa Bay Inc
Agency Budget - Board Approved

REVENUE	Oct. 1, 2019-Sept. 30, 2020	Oct. 1, 2020-Sept. 30, 2021
Medicaid Waiver	\$8,438,857	\$8,115,909
Occupancy Revenue	\$660,183	\$660,185
Private Pay	\$791,857	\$700,478
The Arc Tampa Bay Foundation	\$705,218	\$705,218
Other Contributions	\$175,382	\$108,600
Special Funding - District of Columbia	\$1,444,372	\$1,486,728
Other Governmental Funding	\$31,290	\$27,218
Grants and Rentals	\$351,146	\$335,285
PSTA	\$142,000	\$142,020
Match	\$70,051	\$63,762
Food Stamps	\$27,132	\$27,132
Industry Contracts	\$100,000	\$75,000
Vocational Rehabilitation	\$67,175	\$51,798
Unfunded Revenues		\$87,619
TOTAL REVENUE	\$13,004,663	\$12,586,952
EXPENSES	Oct. 1, 2019-Sept. 30, 2020	Oct. 1, 2020-Sept. 30, 2021
Salaries	\$7,858,823	\$7,562,427
Employee Benefits	\$1,995,235	\$1,944,580
Liability Insurances	\$314,838	\$364,105
Janitorial	\$4,800	\$4,800
Utilities	\$337,757	\$358,846
Supplies/Office Expenses	\$327,215	\$276,205
Food Expenses	\$353,300	\$355,000
Repairs and Maintenance	\$227,040	\$231,080
Vehicle Fuel	\$86,525	\$84,550
Travel and Training	\$62,330	\$67,325
Advertising and Promotions	\$7,500	\$7,500
Dues and Memberships	\$29,800	\$30,200
Licenses and Fees	\$12,565	\$10,870
Professional Expenses	\$162,417	\$154,011
Interest Expense	\$1,000	\$250
Doubtful Accounts	\$1,500	\$1,500
Depreciation	\$490,784	\$408,756
Lease Expense	\$660,183	\$660,185
Bank Service Charges	\$1,000	\$1,000
Match	\$70,051	\$63,762
TOTAL EXPENSES	\$13,004,663	\$12,586,952

THE ARC TAMPA BAY, INC. AND AFFILIATES

**Consolidated 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)**

THE ARC TAMPA BAY, INC. AND AFFILIATES

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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 Consolidated Financial Statements
and Supplementary Financial Information**

The Board of Directors
The Arc Tampa Bay, Inc.:

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of The Arc Tampa Bay, Inc. and Affiliates (collectively, the "Organization"), which comprise the consolidated statement of financial position as of September 30, 2019 and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the consolidated 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 Organization'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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Arc Tampa Bay, Inc. and Affiliates as of September 30, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Consolidated Financial Statements

The consolidated financial statements of The Arc Tampa Bay, Inc. and Affiliates as of September 30, 2018 and for the year then ended, were audited by other auditors whose report dated April 8, 2019, expressed an unmodified opinion on those statements.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statement of financial position as of September 30, 2019 and the consolidating statement of activities for the year then ended are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”), is presented for purposes of additional analysis and is also not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 February 26, 2020, on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance.

Mayer Hoffman McCann P.C.

February 26, 2020
Clearwater, Florida

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

THE ARC TAMPA BAY, INC. AND AFFILIATES

Consolidated Statements of Financial Position

September 30, 2019 and 2018

Assets	2019	2018
Current assets:		
Cash and cash equivalents	\$ 816,464	872,403
Accounts receivable:		
Third party payors, net	1,792,501	1,010,913
Grants	155,519	75
Current portion of promises to give	39,100	29,200
Current portion of gifted facility	-	638,721
Prepaid expenses	72,383	75,775
	<hr/>	<hr/>
Total current assets	2,875,967	2,627,087
Investments	15,566,183	15,514,755
Promises to give, less current portion	37,450	59,172
Receivable under remainder trusts	2,352,537	2,158,782
Beneficial interest in perpetual trust	618,092	616,320
Assets whose use is limited	298,824	272,603
Property and equipment, net	6,254,082	6,433,152
Other assets	1,360	1,360
	<hr/>	<hr/>
Total assets	\$ 28,004,495	27,683,231
	<hr/> <hr/>	<hr/> <hr/>
Liabilities and Net Assets		
Current liabilities:		
Current portion of long-term debt	\$ 69,676	63,747
Current portion of annuity obligation	2,420	920
Accounts payable	296,822	159,952
Accrued expenses	768,966	648,644
Deferred revenue	92,612	49,105
	<hr/>	<hr/>
Total current liabilities	1,230,496	922,368
Long-term debt, less current portion	978,495	1,048,171
Annuity obligation, less current portion	4,987	7,407
	<hr/>	<hr/>
Total liabilities	2,213,978	1,977,946
Net assets:		
Without donor restrictions:		
Board-designated for long-term purposes	4,648,104	4,882,725
Net investment in property and equipment	5,205,911	5,321,234
Undesignated	1,964,894	1,367,102
	<hr/>	<hr/>
	11,818,909	11,571,061
With donor restrictions	13,971,608	14,134,224
	<hr/>	<hr/>
Total net assets	25,790,517	25,705,285
	<hr/>	<hr/>
Total liabilities and net assets	\$ 28,004,495	27,683,231
	<hr/> <hr/>	<hr/> <hr/>

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

THE ARC TAMPA BAY, INC. AND AFFILIATES

Consolidated Statement of Activities

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

	Without Donor Restrictions	With Donor Restrictions	Total	
			2019	2018
Operating support and revenue:				
Public support:				
Special events revenue	\$ 630,834	-	630,834	614,680
Special events expense	<u>(239,735)</u>	-	<u>(239,735)</u>	<u>(197,319)</u>
Net revenue from special events	391,099	-	391,099	417,361
Contributions and bequests	<u>344,409</u>	<u>349,282</u>	<u>693,691</u>	<u>715,257</u>
	735,508	349,282	1,084,790	1,132,618
Revenue:				
Third party payors, net	10,081,350	-	10,081,350	9,847,767
Government grants and contracts	323,156	-	323,156	298,725
Program service fees	1,200,756	-	1,200,756	1,248,538
Rent subsidy income	244,712	-	244,712	255,992
Investment return designated for current operations	211,976	415,965	627,941	526,696
Other	<u>120,711</u>	<u>-</u>	<u>120,711</u>	<u>119,225</u>
	12,182,661	415,965	12,598,626	12,296,943
Net assets released from restrictions:				
Expiration of time restrictions	719,029	(719,029)	-	-
Satisfaction of donor use restrictions	<u>286,000</u>	<u>(286,000)</u>	<u>-</u>	<u>-</u>
	1,005,029	(1,005,029)	-	-
Total operating support and revenue	13,923,198	(239,782)	13,683,416	13,429,561
Operating expenses:				
Program services	11,425,739	-	11,425,739	11,120,862
Supporting services	<u>2,293,065</u>	<u>-</u>	<u>2,293,065</u>	<u>2,187,064</u>
Total operating expenses	<u>13,718,804</u>	<u>-</u>	<u>13,718,804</u>	<u>13,307,926</u>
Change in net assets from operations	204,394	(239,782)	(35,388)	121,635
Other changes:				
Investment return in excess of amounts designated for current operations	45,084	156,085	201,169	692,410
Gain on sale of equipment	-	-	-	5,000
Change in value of split-interest agreements	<u>(1,630)</u>	<u>(78,919)</u>	<u>(80,549)</u>	<u>99,750</u>
Change in net assets	247,848	(162,616)	85,232	918,795
Net assets, beginning of year	<u>11,571,061</u>	<u>14,134,224</u>	<u>25,705,285</u>	<u>24,786,490</u>
Net assets, end of year	<u>\$ 11,818,909</u>	<u>13,971,608</u>	<u>25,790,517</u>	<u>25,705,285</u>

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

THE ARC TAMPA BAY, INC. AND AFFILIATES

Consolidated Statement of Activities

For the Year Ended September 30, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating support and revenue:			
Public support:			
Special events revenue	\$ 614,680	-	614,680
Special events expense	<u>(197,319)</u>	<u>-</u>	<u>(197,319)</u>
Net revenue from special events	417,361	-	417,361
Contributions and bequests	<u>507,476</u>	<u>207,781</u>	<u>715,257</u>
	924,837	207,781	1,132,618
Revenue:			
Third party payors, net	9,847,767	-	9,847,767
Government grants and contracts	298,725	-	298,725
Program service fees	1,248,538	-	1,248,538
Rent subsidy income	255,992	-	255,992
Investment return designated for current operations	141,247	385,449	526,696
Other	<u>119,225</u>	<u>-</u>	<u>119,225</u>
	11,911,494	385,449	12,296,943
Net assets released from restrictions:			
Expiration of time restrictions	870,389	(870,389)	-
Satisfaction of donor use restrictions	<u>41,707</u>	<u>(41,707)</u>	<u>-</u>
	912,096	(912,096)	-
Total operating support and revenue	13,748,427	(318,866)	13,429,561
Operating expenses:			
Program services	11,120,862	-	11,120,862
Supporting services	<u>2,187,064</u>	<u>-</u>	<u>2,187,064</u>
Total operating expenses	<u>13,307,926</u>	<u>-</u>	<u>13,307,926</u>
Change in net assets from operations	440,501	(318,866)	121,635
Other changes:			
Investment return in excess of amounts designated for current operations	163,532	528,878	692,410
Gain on sale of equipment	5,000	-	5,000
Change in value of split-interest agreements	<u>(1,704)</u>	<u>101,454</u>	<u>99,750</u>
Change in net assets	607,329	311,466	918,795
Net assets, beginning of year	<u>10,963,732</u>	<u>13,822,758</u>	<u>24,786,490</u>
Net assets, end of year	<u>\$ 11,571,061</u>	<u>14,134,224</u>	<u>25,705,285</u>

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

THE ARC TAMPA BAY, INC. AND AFFILIATES

Consolidated Statement of Functional Expenses

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

	Program Services				Supporting Services			Total Supporting Services	Total Expenses	
	Developmental Services	Residential Services	HUD Projects	Other Programs	Total Program Services	Administration	Development		2019	2018
Salaries and wages	1,506,195	5,052,950	-	749,309	7,308,454	883,510	141,800	1,025,310	8,333,764	8,144,242
Payroll taxes	113,125	384,154	-	55,053	552,332	66,020	11,514	77,534	629,866	617,589
Employee benefits	201,921	564,715	-	60,036	826,672	214,961	9,733	224,694	1,051,366	884,519
Total salaries and related expenses	1,821,241	6,001,819	-	864,398	8,687,458	1,164,491	163,047	1,327,538	10,014,996	9,646,350
Professional fees	10,434	25,236	1,900	3,616	41,186	130,781	-	130,781	171,967	167,197
Service contracts	21,881	2,901	-	-	24,782	5,313	-	5,313	30,095	6,117
Grants to others	-	-	-	9,468	9,468	-	-	-	9,468	-
Insurance	77,927	134,789	34,401	28,623	275,740	79,373	-	79,373	355,113	318,424
Rent expense	291,933	-	-	34,330	326,263	333,920	-	333,920	660,183	660,183
Telephone and utilities	101,595	137,340	126,366	16,583	381,884	86,246	1,985	88,231	470,115	465,076
Repairs and maintenance	57,030	181,073	56,630	44,718	339,451	93,467	11,946	105,413	444,864	425,670
Food costs	50	353,413	-	-	353,463	-	-	-	353,463	351,460
Vehicle fuel	7,623	61,097	-	8,094	76,814	10,671	-	10,671	87,485	90,004
Travel and training	12,167	20,262	-	16,629	49,058	8,191	-	8,191	57,249	62,091
Supplies	38,712	100,467	251	27,300	166,730	111,997	-	111,997	278,727	319,439
Advertising and promotion	-	-	-	6,949	6,949	-	-	-	6,949	7,299
Dues and memberships	150	-	-	1,175	1,325	33,719	-	33,719	35,044	32,143
Licenses and fees	394	10,180	440	484	11,498	2,899	-	2,899	14,397	11,541
Bad debt expense	-	-	-	-	-	24,824	-	24,824	24,824	2,981
Interest	-	-	95,233	-	95,233	6	-	6	95,239	100,835
Other	867	1,675	604	149	3,295	7,234	13,821	21,055	24,350	30,158
Total expenses before depreciation	2,442,004	7,030,252	315,825	1,062,516	10,850,597	2,093,132	190,799	2,283,931	13,134,528	12,696,968
Depreciation	80,940	384,516	94,216	15,470	575,142	8,138	996	9,134	584,276	610,958
Total expenses - 2019	\$ 2,522,944	7,414,768	410,041	1,077,986	11,425,739	2,101,270	191,795	2,293,065	13,718,804	13,307,926
Total expenses - 2018	\$ 2,416,998	7,133,235	454,802	1,115,827	11,120,862	2,002,213	184,851	2,187,064	13,307,926	13,307,926

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

THE ARC TAMPA BAY, INC. AND AFFILIATES

Consolidated Statements of Cash Flows

For the Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating activities:		
Change in net assets	\$ 85,232	918,795
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	584,276	610,958
Gain on sale of equipment	-	(5,000)
Unrealized and realized gains on investments	(662,189)	(1,064,076)
Noncash contribution of gifted facilities	(21,462)	(42,225)
Noncash contribution under remainder trusts	(319,392)	(172,010)
Change in value of split-interest agreements	80,549	(99,750)
Change in assets and liabilities:		
Accounts receivable	(925,210)	297,007
Decrease in gifted facility	660,183	660,183
Prepaid expenses	3,392	(42,709)
Other assets	-	(1,169)
Accounts payable	136,870	48,376
Accrued expenses	120,322	5,889
Deferred revenue	43,507	6,450
	<u>(213,922)</u>	<u>1,120,719</u>
Investing activities:		
Purchases of property and equipment	(405,206)	(314,533)
Proceeds from sale of equipment	-	5,000
Net deposits into assets whose use is limited	(26,221)	(30,172)
Purchases of investment securities	(13,474,327)	(1,946,480)
Proceeds from sale of investment securities	14,085,088	757,421
	<u>179,334</u>	<u>(1,528,764)</u>
Financing activities:		
Cash received from liquidation of remainder trusts	44,946	331,749
Payments made to donor annuitants	(2,550)	(2,550)
Principal paid on long-term debt	(63,747)	(68,708)
	<u>(21,351)</u>	<u>260,491</u>
Net decrease in cash and cash equivalents	(55,939)	(147,554)
Cash and cash equivalents, beginning of year	<u>872,403</u>	<u>1,019,957</u>
Cash and cash equivalents, end of year	<u>\$ 816,464</u>	<u>872,403</u>
Supplemental cash flow information:		
Interest paid	<u>\$ 95,722</u>	<u>101,044</u>

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(1) **Description of Organization and Summary of Significant Accounting Policies**

(a) **Description of Organization**

The Arc Tampa Bay, Inc. (the “Agency”) was organized to promote the general welfare of persons with intellectual and developmental disabilities through specialized programs and services in the Tampa Bay area including Pinellas County, Florida. Programs include residential services, adult day programs that promote daily living, work opportunities and recreational activities; and health, transportation and behavioral services. The Agency’s primary sources of revenues are from federal, state and local governmental agencies.

The financial activities of certain affiliates created and controlled by the Agency have been included in these consolidated financial statements. These affiliates were organized by the Agency in order to apply for direct loans and grants from the U.S. Department of Housing and Urban Development (“HUD”) to finance the development of group homes for persons with intellectual and developmental disabilities. Such activities are an ongoing part of the Agency’s program of services.

The Arc Tampa Bay Foundation, Inc. (the “Foundation”) is a related not-for-profit organization founded to provide financial support to The Arc Tampa Bay, Inc. and its affiliates. The Foundation receives support from individuals, corporations and fund-raising events.

(b) **Principles of Consolidation and Financial Statement Presentation**

The consolidated financial statements include the financial statements of the Agency, the related HUD affiliates, and the Foundation (collectively, the “Organization”). All significant intercompany balances and transactions have been eliminated in the consolidation.

The accompanying consolidated financial statements have been prepared using the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America (“U.S. 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 the Organization 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 consolidated statements of activities as net assets released from restrictions.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(1) **Description of Organization and Summary of Significant Accounting Policies - Continued**

(b) **Principles of Consolidation and Financial Statement Presentation - Continued**

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. 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*. The consolidated financial statements of the Organization are prepared in accordance with accounting principles generally accepted in the United States of America.

(c) **Cash Equivalents**

The Organization considers all highly liquid investments, including money market funds, to be cash equivalents.

(d) **Assets Whose Use Is Limited**

Assets whose use is limited represents restricted cash balances of certain HUD funded affiliates which are maintained for specific purposes under HUD regulations, primarily for the reinvestment in building improvements and equipment. Funds may only be withdrawn from these restricted accounts with the prior approval of HUD.

(e) **Accounts Receivable**

Accounts receivable are comprised primarily of amounts due from HUD and the State of Florida Medicaid and Medicaid waiver programs along with amounts due from private pay sources. Receivables from funding agencies under grant agreements are due from federal, state, and local agencies. Accounts receivable 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. The Organization charges off uncollectible accounts receivable when management determines the receivable will not be collected. As of September 30, 2019 and 2018, the allowance for doubtful accounts was \$24,052 and \$0, respectively.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(f) 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.

(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.

(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 consolidated statements of financial position. Donated investments are initially recorded at fair 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 consolidated statements of activities.

(i) Property and Equipment

Property and equipment are recorded at cost and capitalized if the cost exceeds \$500. Repairs are expensed as incurred. Depreciation is computed using the straight-line method over the following estimated useful lives of the assets:

Buildings and improvements	5 - 30 years
Vehicles	3 - 7 years
Furniture and equipment	3 - 10 years

Contributed property and equipment are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(j) Charitable Gift Annuity

The Foundation maintains custody of the assets related to a charitable gift annuity agreement (“CGA”) and makes specified distributions to a designated beneficiary over the term of the annuity. Assets under the annuity are recorded at fair value. The annuity obligation associated with the CGA is determined based on the actuarial present value of the estimated future payments to be made to the designated beneficiary. The discount rate used in computing the present value is 2%. The liability is reduced as distributions are paid to the beneficiary.

(k) In-Kind Contributions

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.

A substantial number of unpaid volunteers have made significant contributions of their time to develop the Organization’s programs and special events. Except for the services described in the next paragraph, no amounts have been recognized in the accompanying consolidated statements 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.

(l) Deferred Revenue

The Foundation records sponsorship revenues received in advance of special events as deferred revenue until such time as the event has taken place.

(m) Revenue Recognition

Funds received from HUD under the Section 811 Capital Advance Financing Program for the acquisition and development of housing for the disabled are recognized as grant revenue when requests for disbursements are approved by HUD and the funds are received. Residents of units in the HUD properties pay monthly rent determined by their ability to pay. A rent subsidy is also received from HUD based upon a predetermined amount per unit.

Other reimbursement type grants are deemed to be earned and reported as revenue when expenditures are incurred in compliance with specific grant requirements. Amounts due from Medicaid, third-party payors and clients are deemed to be earned and reported as revenue when the services are provided.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(n) Functional Allocation of Expenses

The cost of providing certain activities have been summarized on a functional basis in the consolidated 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) Income Taxes

The Agency and each affiliate are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and application of state law. The Organization has adopted the provisions of FASB ASC Topic 740, *Income Taxes*. 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.

(p) Fair Value Measurements

The financial statements are prepared in accordance with FASB ASC Topic 820, *Fair Value Measurement*, for all financial assets and liabilities and for nonfinancial assets and liabilities recognized or disclosed at fair value in the consolidated financial statements on a recurring basis (at least annually). ASC Topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC Topic 820 describes three levels of inputs that may be used to measure fair value:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices in active markets for identical assets;

Level 2: Inputs other than quoted prices within Level 1 that are observable for the asset, either directly or indirectly;

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

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

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(1) **Description of Organization and Summary of Significant Accounting Policies - Continued**

(q) **Estimates**

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(r) **Reclassifications**

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

(s) **Prior-Year Summarized Comparative Information**

The consolidated 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 consolidated financial statements for the year ended September 30, 2018, from which the summarized information was derived.

(t) **Recent Accounting Pronouncements**

In August 2016, the FASB issued Accounting Standards Update ("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.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(2) Promises to Give

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

	2019	2018
Outstanding pledges	\$ 83,400	96,100
Less allowance for doubtful pledges	(3,844)	(3,844)
Less unamortized discount	(3,006)	(3,884)
	\$ 76,550	88,372
Amounts due in:		
Less than one year	\$ 39,100	29,200
One to five years	44,300	66,900
	\$ 83,400	96,100

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 2.55% to 2.63%.

(3) Investments

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

	2019		2018	
	Cost	Fair Value	Cost	Fair Value
The Arc Tampa Bay, Inc.:				
Money market funds	\$ 29,952	29,952	24,620	24,620
Certificates of deposit	261,713	261,713	750,000	750,000
Corporate bonds	340,743	359,869	362,930	357,848
U.S. Treasury and Agency obligations	435,594	458,998	378,704	369,156
Fixed income mutual funds	156,238	160,266	183,203	179,051
Common stock	597,619	627,900	602,903	626,332
	1,821,859	1,898,698	2,302,360	2,307,007
The Arc Tampa Bay Foundation, Inc.:				
Money market funds	325,137	325,137	107,463	107,463
Certificates of deposit	558,089	551,286	426,824	461,028
Corporate bonds	2,141,127	2,222,744	2,710,386	2,708,590
U.S. Treasury and Agency obligations	2,682,543	2,767,091	2,219,548	2,188,308
Common stock	5,434,761	7,801,227	5,377,485	7,742,359
	11,141,657	13,667,485	10,841,706	13,207,748
Total	\$ 12,963,516	15,566,183	13,144,066	15,514,755

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

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(3) Investments - Continued

The following schedule summarizes investment return and its classification in the accompanying consolidated statements of activities for the years ended September 30, 2019 and 2018:

	2019	2018
Interest and dividend income	\$ 281,418	255,962
Net realized and unrealized gains	662,189	1,064,076
Investment management fees	(114,497)	(100,932)
Total investment return	829,110	1,219,106
Investment return designated for current operations	627,941	526,696
Investment return in excess of amounts designated for current operations	\$ 201,169	692,410

(4) Gifted Facility

The Organization operates certain programs and supporting services from its offices located in the Long Center under a below market lease agreement with the City of Clearwater. Under the terms of the agreement, the Organization is required to pay \$1 rent per year for the five year period ended September 30, 2019 for approximately 55,000 square feet of space. Effective October 1, 2019, the lease automatically renewed for a five year period ended September 30, 2024. Recognition of the fair values of the lease is summarized as follows:

Balance at September 30, 2017	\$ 1,256,679	
Recognition of annual fair value of gifted facility	42,225	
Recognition of rent expense for the year ended September 30, 2018	(660,183)	
Balance at September 30, 2018	638,721	
Recognition of annual fair value of gifted facility	21,462	
Recognition of rent expense for the year ended September 30, 2019	(660,183)	
Balance at September 30, 2019	\$ -	

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(5) Property and Equipment

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

	<u>2019</u>	<u>2018</u>
Land	\$ 2,260,389	2,260,389
Buildings and improvements	9,458,088	9,311,752
Vehicles	1,739,035	1,659,224
Furniture and equipment	<u>1,343,037</u>	<u>1,179,604</u>
	14,800,549	14,410,969
Less accumulated depreciation	<u>8,546,467</u>	<u>7,977,817</u>
	<u>\$ 6,254,082</u>	<u>6,433,152</u>

Depreciation expense for the years ended September 30, 2019 and 2018 was \$584,276 and \$610,958, respectively.

The Organization entered into certain agreements with the State of Florida Department of Transportation (“FDOT”) in which the FDOT contributes a percentage of the cost of vehicles to the Organization, to be used to transport the elderly and the handicapped. The title to each vehicle purchased with FDOT funds is subject to a lien in favor of the FDOT for the full amount of the purchase price. Such liens are satisfied at the end of the useful life of the vehicle as defined by the contract, which is a minimum of five years and/or 200,000 miles. It is the intent of the Organization to retain these vehicles for their total useful lives.

During the fiscal year ended September 30, 2006, a building and the land (known as Kathy’s House) was donated to the Organization. The property is donor-restricted from sale through September 12, 2065. The likelihood of any of the conditions to revert ownership is considered remote.

During the years ended September 30, 1997 and 1996, the Organization received a total of \$968,900 from HUD under the Section 811 Capital Advance Financing Program to acquire and develop housing for the mentally disabled. Under the terms of the program, the Group must maintain these housing units for use by the mentally disabled for 40 years. If during the 40-year period, the housing units are used for other non-authorized purposes, HUD can request, at its option, the repayment of the original advance. It is the intent of the Organization to maintain these housing units for use by the mentally disabled for the entire 40-year period.

During the year ended September 30, 2006, the Organization received a total of \$450,000 from Pinellas County through the Community Development Block Grant Program (“CDBG”) for the acquisition of property. Under the terms of this program, the Organization must maintain these housing units for families whose annual incomes do not exceed 80% of the median family income for the area, as determined and made available by HUD with adjustments for smaller and larger families, for 15 years. It is the intent of the Organization to maintain these housing units for use by the mentally disabled for the entire 15-year period.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(5) **Property and Equipment - Continued**

During the year ended September 30, 2006, the Organization received a total of \$316,583 from Pinellas County through the HOME Investment Partnership Program (“HOME”) for the acquisition of property. Under the terms of this program, the Organization must maintain these housing units for use by low income families whose annual incomes do not exceed 60% of the median family income for the area, as determined and made available by the Department of Housing and Urban Development with adjustments for smaller and larger families, for 20 years. It is the intent of the Organization to maintain these housing units for authorized use for the entire 20-year period.

During the year ended September 30, 2008, the Organization received an additional amount of \$375,547 from Pinellas County through HOME for the acquisition of property. Under the terms of this program, the facilities must maintain these housing units for use by low income families whose gross annual incomes do not exceed 50% or 80% of the median income for the area, as determined and made available by HUD with adjustments for smaller and larger families, for a period of 30 years. It is the intent of the Organization to maintain these housing units for authorized use for the entire 30-year period.

During the year ended September 30, 2012, the Organization received a \$300,000 grant from Pinellas County, Florida (the “County”) for acquisition of Harborside Studios. Under the terms of this program, the facilities must be used for an art studio for the grant term which expires October 4, 2029. If the studios are used for other non-authorized purposes during the grant term, the County can request, at its option, repayment of a proportionate amount of the grant award.

(6) **Split-Interest Agreements**

Beneficial Interest in Perpetual Trust

The Foundation is an income beneficiary of a perpetual trust held by a third party. The Foundation’s 14.35% interest in this perpetual trust 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 trust, is reported as revenue without donor restrictions as stipulated in the individual trust agreement.

Receivable Under Charitable Remainder Trusts

The Foundation 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 accompanying statements of activities as revenue without donor restrictions or with donor restrictions as stipulated in the individual trust agreements.

Charitable Gift Annuity

Under a charitable gift annuity agreement, the Foundation received a stated amount, and in consideration of the amount transferred, has agreed to pay the donor annuitant a specified annuity payment. Quarterly distributions under the charitable gift annuity agreement total \$2,550 for each of the years ended September 30, 2019 and 2018. State law requires that the Foundation maintain assets at least equal to the sum of the reserves on its outstanding charitable gift annuity agreement, calculated in accordance with the Internal Revenue Code, and a surplus of 10% of such reserves. The Foundation voluntarily maintains assets that are in excess of the required reserves and surplus.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(7) Short-Term Borrowing Arrangement

The Arc Tampa Bay Foundation, Inc. has a short-term borrowing arrangement with the brokerage institution holding its investments. The arrangement allows the Foundation to borrow up to \$1.3 million using its investments as collateral. Interest is payable monthly at 30-day LIBOR plus a spread which ranges from 3% to 5% depending on the outstanding balance. There was no outstanding balance at September 30, 2019 or 2018 under this arrangement.

(8) Long-Term Debt

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

	2019	2018
8.375% mortgage note payable, \$5,544 monthly, including principal and interest, maturing in 2031, secured by real property.	\$ 498,508	522,200
9.25% mortgage note payable, \$1,785 monthly, including principal and interest, maturing in 2030, secured by real property.	144,871	152,497
9.25% mortgage note payable, \$1,735 monthly, including principal and interest through 2027, secured by real property.	140,824	148,238
9.25% mortgage note payable, \$1,575 monthly, including principal and interest through 2027, secured by real property.	104,596	113,429
9.25% mortgage note payable, \$1,580 monthly, including principal and interest through 2027, secured by real property.	103,502	112,377
9.25% mortgage note payable, \$1,071 monthly, including principal and interest through 2025, secured by real property.	55,870	63,177
Total long-term debt	1,048,171	1,111,918
Less current portion	(69,676)	(63,747)
Total long-term debt, less of current portion	\$ 978,495	1,048,171

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(8) Long-Term Debt - Continued

Mortgage notes payable were secured by property with a net book value of \$1,316,278 and \$1,403,121 as of September 30, 2019 and 2018, respectively.

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	\$ 69,676
2021	75,848
2022	82,738
2023	90,255
2024	98,002
Thereafter	<u>631,652</u>
	<u>\$ 1,048,171</u>

(9) Lease Commitments

The Organization leases certain office equipment under operating lease agreements which expire at various dates through December 2023. Rent expense, including maintenance costs and other month-to-month leases, was approximately \$46,000 and \$30,000 for the years ended September 30, 2019 and 2018, respectively.

Future minimum lease payments under noncancellable operating leases are as follows:

<u>Year Ending September 30,</u>	
2020	\$ 10,894
2021	9,994
2022	4,294
2023	3,594
2024	<u>899</u>
	<u>\$ 29,675</u>

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(10) 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 time periods and purposes as follows:

	2019	2018
Subject to time restrictions:		
Gifted facility	\$ -	638,721
Promises to give	76,550	88,372
Charitable remainder trusts	588,762	346,244
	665,312	1,073,337
Subject to use restrictions:		
Benefit for minor children	436,721	486,721
Unappropriated earnings from endowment	2,945,068	2,681,680
Group homes	6,350	-
	3,388,139	3,168,401
Net assets held in perpetuity:		
Internally-controlled endowments:		
Thomas Family endowment	5,590,857	5,518,195
Other general endowments	1,945,433	1,945,433
	7,536,290	7,463,628
Externally-controlled endowments:		
Charitable remainder trusts	1,763,775	1,812,538
Beneficial interest in perpetual trust	618,092	616,320
	2,381,867	2,428,858
Total net assets with donor restrictions	\$ 13,971,608	14,134,224

(11) Endowment Funds

The Foundation's internally-controlled endowment net assets are comprised of the investments held in the Thomas Family Endowment Fund (the "TFE Fund"), a general endowment fund received from various donors, and amounts designated by the Foundation's Board of Directors.

In accordance with FASB ASC 958-205-45-28, *Classification of Donor Restricted Endowment Funds Subject to UPMIFA*, the Foundation 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 Foundation reclassifies the amount appropriated as a component of net assets without donor restrictions. The general endowment is a donor-restricted endowment that generates unrestricted income to be used for the general operations of the Organization.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(11) Endowment Funds - Continued

The Thomas Family Endowment was established in 1998 by the Thomas Family. Under the terms of the endowment agreement, the Thomas Family contributed \$1,000,000 from 1998 through 2004, and the Foundation raised matching contributions totaling \$2,294,485. From 2006 to 2009, the Foundation raised additional endowment contributions of \$441,789 for a total endowment of \$3,736,274. Under the terms of the Thomas Family Endowment, the Foundation is required to maintain the purchasing power of the endowment and since inception through September 30, 2019, reinvested earnings of \$1,854,583 have been classified as an increase in net assets restricted in perpetuity to maintain the purchasing power of the endowment. In addition, the Foundation is required to appropriate for expenditure all earnings in excess of the CPI restricted amount within five years of earning the income.

The Board of Directors of the Foundation has interpreted the Florida Uniform Prudent Management of Institutional Funds Act (“FUPMIFA”) 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 Foundation 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.

Investment Return Objectives, Risk Parameters and Strategies: The Foundation has adopted investment policies, approved by the Board of Directors. The policies stipulate that the endowment investments should be managed as a long-term goal designed to maximize the returns without exposure to undue risk, as defined herein. Whereas it is understood that fluctuating rates of return are characteristic of the securities markets, the greatest concern should be long-term appreciation of the assets and consistency of total portfolio returns. Recognizing that short-term market fluctuations may cause variations in the account performance, the Foundation will pursue a strategy seeking to exceed a benchmark return of a target portfolio consisting of the following:

<u>Asset Class</u>	<u>Minimum %</u>	<u>Maximum %</u>
U.S. equities:	30	55
Large/Mid Cap	25	40
Small Cap	-	15
International equities	5	20
Fixed income	40	60
Cash and equivalents	-	20

Spending Policy: The Foundation has a policy of appropriating for distribution actual earnings as defined under the Thomas Family Endowment plus an amount to be distributed from the general endowment based on the operating needs of The Arc Tampa Bay, Inc. In considering the amount to distribute to The Arc Tampa Bay, Inc., the Foundation considers the long-term expected returns on its endowment investments. Accordingly, over the long term, the Foundation expects the current spending policy will allow its endowment to retain the original fair value of the gifts received.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(11) Endowment Funds - Continued

Composition of internally-controlled 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	\$ 4,648,104	-	4,648,104
Thomas Family endowment	-	7,264,081	7,264,081
General endowment	-	3,653,998	3,653,998
	<u>\$ 4,648,104</u>	<u>10,918,079</u>	<u>15,566,183</u>
2018:			
Board-designated endowment	\$ 4,882,725	-	4,882,725
Thomas Family endowment	-	6,989,605	6,989,605
General endowment	-	3,642,425	3,642,425
	<u>\$ 4,882,725</u>	<u>10,632,030</u>	<u>15,514,755</u>

Changes in internally-controlled 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	\$ 3,609,103	9,652,554	13,261,657
Contributions	1,160,565	106,857	1,267,422
Net investment return	267,730	951,260	1,218,990
Transfers	(154,673)	(78,641)	(233,314)
Balances, September 30, 2018	4,882,725	10,632,030	15,514,755
Contributions	11,000	-	11,000
Net investment return	256,926	572,049	828,975
Transfers	(502,547)	(286,000)	(788,547)
Balances, September 30, 2019	<u>\$ 4,648,104</u>	<u>10,918,079</u>	<u>15,566,183</u>

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(12) 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, fixed income mutual funds, and common stock.

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 investments in certificates of deposit, corporate bonds and U.S. Treasury and Agency obligations are considered to be Level 2 fair value measurements.

Level 3: Valuation is based on unobservable inputs. The Foundation's receivables under remainder trusts, its beneficial interest in a perpetual trust, and its annuity obligation are considered to be Level 3 fair value measurements.

Fair value of assets and liabilities measured on a recurring basis at September 30, 2019 is as follows:

	Fair Value at September 30, 2019	Fair Value Measurements at Reporting Date Using		
		Level 1	Level 2	Level 3
Assets:				
Investments:				
Money market funds	\$ 355,089	355,089	-	-
Certificates of deposit	812,999	-	812,999	-
Corporate bonds	2,582,613	-	2,582,613	-
U.S. Treasury and Agency obligations	3,226,089	-	3,226,089	-
Fixed income mutual funds	160,266	160,266	-	-
Common stock	8,429,127	8,429,127	-	-
	15,566,183	8,944,482	6,621,701	-
Receivables under remainder trusts	2,352,537	-	-	2,352,537
Beneficial interest in perpetual trust	618,092	-	-	618,092
Total assets	<u>\$ 18,536,812</u>	<u>8,944,482</u>	<u>6,621,701</u>	<u>2,970,629</u>
Liabilities:				
Annuity obligation	\$ 7,407	-	-	7,407
Total liabilities	<u>\$ 7,407</u>	<u>-</u>	<u>-</u>	<u>7,407</u>

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(12) Fair Value Measurements - Continued

Fair value of assets and liabilities measured on a recurring basis at September 30, 2018 is as follows:

	Fair Value at September 30, 2018	Fair Value Measurements at Reporting Date Using		
		Level 1	Level 2	Level 3
Assets:				
Investments:				
Money market funds	\$ 132,083	132,083	-	-
Certificates of deposit	1,211,028	-	1,211,028	-
Corporate bonds	3,066,438	-	3,066,438	-
U.S. Treasury and Agency obligations	2,557,464	-	2,557,464	-
Fixed income mutual funds	179,051	179,051	-	-
Common stock	8,368,691	8,368,691	-	-
	<u>15,514,755</u>	<u>8,679,825</u>	<u>6,834,930</u>	<u>-</u>
Receivables under remainder trusts	2,158,782	-	-	2,158,782
Beneficial interest in perpetual trust	616,320	-	-	616,320
	<u>2,775,102</u>	<u>-</u>	<u>-</u>	<u>2,775,102</u>
Total assets	\$ <u>18,289,857</u>	<u>8,679,825</u>	<u>6,834,930</u>	<u>2,775,102</u>
Liabilities:				
Annuity obligation	\$ 8,327	-	-	8,327
Total liabilities	\$ <u>8,327</u>	<u>-</u>	<u>-</u>	<u>8,327</u>

The following table sets forth a summary of changes in fair value of assets and liabilities using significant unobservable inputs (Level 3) for the years ended September 30, 2019 and 2018:

	Receivables Under Remainder Trusts	Beneficial Interest in Perpetual Trust	Annuity Obligation
Balances at September 30, 2017	\$ 2,220,617	612,767	9,170
Total gains included in changes in net assets	97,904	3,553	1,707
Contributions	172,010	-	-
Settlements, net	(331,749)	-	(2,550)
	<u>2,158,782</u>	<u>616,320</u>	<u>8,327</u>
Balances at September 30, 2018	2,158,782	616,320	8,327
Total gains (losses) included in changes in net assets	(80,691)	1,772	1,630
Contributions	319,392	-	-
Settlements, net	(44,946)	-	(2,550)
	<u>2,352,537</u>	<u>618,092</u>	<u>7,407</u>
Balances at September 30, 2019	\$ <u>2,352,537</u>	<u>618,092</u>	<u>7,407</u>

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(12) 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 and the annuity obligation. The Organization's beneficial interest in a perpetual trust is based on the fair value of assets held in the trust. Significant unobservable inputs include discount rates and estimated life expectancies of income beneficiaries which range from one to four years.

(13) Liquidity and Availability of Resources

The Organization 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.

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	\$ 816,464
Accounts receivable	2,024,570
Investments	15,566,183
Assets whose use is limited	298,824
Receivables under remainder trusts	2,352,537
Beneficial interest in perpetual trust	<u>618,092</u>
Total financial assets	21,676,670
Less amounts unavailable for general expenditure within one year due to:	
Contractual or donor-imposed restrictions:	
Internally-controlled endowments	(7,536,290)
Externally-controlled endowments	(2,381,867)
Contributions restricted to future periods	(626,212)
Unappropriated earnings from endowments	(2,945,068)
Assets whose use is limited	(298,824)
Contributions restricted for specific uses	<u>(443,071)</u>
Total contractual or donor-imposed restrictions	(14,231,332)
Board-designated endowment	<u>(4,648,104)</u>
Financial assets available to meet general expenditures within one year	<u><u>\$ 2,797,234</u></u>

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(14) Contingencies

Consumer Trust Funds

At September 30, 2019 and 2018, the Organization held funds in trust for its consumers of approximately \$166,538 and \$104,228, respectively. The transactions related to consumer trust funds are not reflected in the Organization's consolidated 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 consolidated 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 72% and 71% 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 the Organization'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. The Organization believes that it is in compliance with all applicable laws.

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 Organization's revenues.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

(15) Retirement Plan

The Organization's employees participate in a 403(b) custodial account retirement plan (the "Plan") sponsored by The Arc Tampa Bay, Inc. Under the terms of the Plan, employees are eligible to participate their first day of employment by making participant contributions up to the maximum allowed by law. Participants direct the investment of their contributions into various investment options offered by the Plan. The Organization may make discretionary matching contributions to eligible participants after one full year of service equal to 75% of participant contributions up to 4% of compensation. Participants are immediately vested in their own contributions and become fully vested in matching contributions after six years of service. Total retirement plan expense for the years ended September 30, 2019 and 2018 was \$100,275 and \$91,660, respectively.

(16) Subsequent Events

Management of the Organization evaluated all events or transactions that occurred after September 30, 2019 through February 26, 2020, the date the consolidated financial statements were available to be issued. No material events have occurred that require recognition or disclosure in the consolidated financial statements.

SUPPLEMENTARY FINANCIAL INFORMATION

THE ARC TAMPA BAY, 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
U.S. Department of Housing and Urban Development				
Passed-through from Pinellas County, Florida:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:	14.218			
Outstanding loan (Anclote dated June 2006)		2256-06-05004	\$ 450,000	-
Grant (Harborside Studio dated November 2011)		CD10UPARC	300,000	-
Grant (Harborside Studio dated October 2018)		CD18ARCSH	30,110	-
Grant (Tarpon ADT dated October 2018)		CD18ARCTS	95,500	-
Passed-through from City of Clearwater, Florida:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:	14.218			
Grant (Ranch Group Home dated October 2018)		n/a	<u>83,458</u>	<u>-</u>
Subtotal - CDBG Entitlement Grants Cluster			<u>959,068</u>	<u>-</u>
Passed-through from Pinellas County, Florida:				
HOME Investment Partnership Program:				
Outstanding loan (Live Oak dated August 2008)	14.239 *	n/a	375,547	-
Outstanding loan (George St. dated December 2005)		n/a	<u>316,583</u>	<u>-</u>
Subtotal - HOME Investment Partnership Program			<u>692,130</u>	<u>-</u>
Subtotal U.S. Department of Housing and Urban Development			<u>1,651,198</u>	<u>-</u>
U.S. Department of Transportation				
Passed through from Florida Department of Transportation:				
Transit Services Program Cluster:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	FL-2018-014-00	<u>71,830</u>	<u>-</u>
Subtotal - Transit Services Program Cluster			<u>71,830</u>	<u>-</u>
Subtotal U.S. Department of Transportation			<u>71,830</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,723,028</u>	<u>-</u>

* Major federal program

THE ARC TAMPA BAY, 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 The Arc Tampa Bay, Inc. (the “Agency”) 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 the 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 The Arc Tampa Bay, Inc., it is not intended to and does not present the consolidated financial position, changes in net assets or cash flows of The Arc Tampa Bay, 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. The Agency has elected to not use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

The Organization received federal non-cash assistance from the Florida Department of Transportation under the Transit Services Program Cluster and the Enhanced Mobility of Seniors and Individuals with Disabilities program (CFDA No. 20.513) in the total amount of \$71,830 for the year ended September 30, 2019.

(3) Loans Outstanding

The federally funded CDBG and HOME 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:

CFDA Number	Loan Outstanding	September 30, 2019 Balance
14.218	Community Development Block Grant	\$ 450,000
14.239	Home Investment Partnerships Program	375,547
14.239	Home Investment Partnerships Program	316,583
		\$ 1,142,130

THE ARC TAMPA BAY, INC. AND AFFILIATES
Consolidating Statement of Financial Position

September 30, 2019

	Arc	RIA1	RIA2	Housing 1	Housing 2	Housing 3	Housing 4	Housing 5	Apartments	Foundation	Subtotal	Eliminations	Consolidated Total
Assets													
Current assets:													
Cash and cash equivalents	\$ 626,112	4,347	10,847	10,078	11,936	13,685	2,307	6,392	6,538	124,222	816,464	-	816,464
Accounts receivable:													
Third party payors, net	1,792,501	-	-	-	-	-	-	-	-	-	1,792,501	-	1,792,501
Grants	155,519	-	-	-	-	-	-	-	-	-	155,519	-	155,519
Current portion of promises to give	-	-	-	-	-	-	-	-	-	39,100	39,100	-	39,100
Affiliates	307,343	-	-	-	-	-	-	-	-	-	307,343	(307,343)	-
Prepaid expenses	61,912	-	-	-	-	-	-	-	-	10,471	72,383	-	72,383
Total current assets	2,943,387	4,347	10,847	10,078	11,936	13,685	2,307	6,392	6,538	173,793	3,183,310	(307,343)	2,875,967
Investments	1,898,698	-	-	-	-	-	-	-	-	13,667,485	15,566,183	-	15,566,183
Investment in subsidiary	16,681,511	-	-	-	-	-	-	-	-	16,681,511	16,681,511	(16,681,511)	-
Promises to give, less current portion	-	-	-	-	-	-	-	-	-	37,450	37,450	-	37,450
Receivable under remainder trusts	-	-	-	-	-	-	-	-	-	2,352,537	2,352,537	-	2,352,537
Beneficial interest in perpetual trust	-	-	-	-	-	-	-	-	-	618,092	618,092	-	618,092
Assets whose use is limited	49,810	-	42,295	62,503	24,518	23,111	17,491	22,864	56,232	-	298,824	-	298,824
Property and equipment, net	33,869	-	32,948	53,686	30,499	39,519	185,145	166,016	774,596	4,786	6,254,082	-	6,254,082
Other assets	-	-	140	-	50	-	100	-	1,070	-	1,360	-	1,360
Total assets	\$ 26,456,614	88,026	86,230	126,267	67,003	76,315	205,043	195,272	838,436	16,854,143	44,993,349	(16,988,854)	28,004,495
Liabilities and Net Assets													
Current portion of long-term debt	\$ -	8,013	9,732	9,686	8,362	8,129	-	-	25,754	-	69,676	-	69,676
Current portion of annuity obligation	-	-	-	-	-	-	-	-	-	2,420	2,420	-	2,420
Accounts payable	289,074	-	-	-	-	-	110,842	28,098	117,383	58,768	604,165	(307,343)	296,822
Accrued expenses	715,271	431	798	806	1,117	1,086	-	26,787	8,825	13,845	768,966	-	768,966
Deferred revenue	-	-	-	-	-	-	-	-	-	92,612	92,612	-	92,612
Total current liabilities	1,004,345	8,444	10,530	10,492	9,479	9,215	110,842	54,885	151,962	167,645	1,537,839	(307,343)	1,230,496
Long-term debt, less current portion	-	-	-	-	-	-	-	-	-	-	-	-	-
Annuity obligation, less current portion	-	47,857	93,770	94,910	136,509	132,695	-	-	472,754	-	978,495	-	978,495
Total liabilities	1,004,345	56,301	104,300	105,402	145,988	141,910	110,842	54,885	624,716	172,632	2,521,321	(307,343)	2,213,978
Net assets	25,452,269	31,725	(18,070)	20,865	(78,985)	(65,595)	94,201	140,387	213,720	16,681,511	42,472,028	(16,681,511)	25,790,517
Total liabilities and net assets	\$ 26,456,614	88,026	86,230	126,267	67,003	76,315	205,043	195,272	838,436	16,854,143	44,993,349	(16,988,854)	28,004,495

See accompanying independent auditor's report.

THE ARC TAMPA BAY, INC. AND AFFILIATES

Consolidating Statement of Activities

For the Year Ended September 30, 2019

	Arc	RHA1	RHA2	Housing 1	Housing 2	Housing 3	Housing 4	Housing 5	Apartments	Foundation	Total	Eliminations	Consolidated Total
Net assets without donor restrictions:													
Operating support and revenue:													
Public support:													
Special events, net	\$ -	-	-	-	-	-	-	-	-	391,099	391,099	-	391,099
Contributions and bequests	52,455	-	-	-	-	-	-	-	-	291,954	344,409	-	344,409
Total support	52,455	-	-	-	-	-	-	-	-	683,053	735,508	-	735,508
Revenue:													
Third party payors, net	10,081,350	-	-	-	-	-	-	-	-	-	10,081,350	-	10,081,350
Government grants and contracts	323,156	-	-	-	-	-	-	-	-	-	323,156	-	323,156
Program service fees	968,881	13,979	20,256	19,346	20,063	18,719	27,683	40,662	87,986	-	1,217,575	(16,819)	1,200,756
Rent subsidy income	58,590	25,885	26,544	24,186	26,716	30,986	2,035	(4,340)	54,110	-	244,712	-	244,712
Investment return	91,691	23	23	32	7	6	5	6	32	120,151	211,976	-	211,976
Other	120,711	-	-	-	-	-	-	-	-	-	120,711	-	120,711
Total revenue	11,644,379	39,887	46,823	43,564	46,786	49,711	29,723	36,328	142,128	120,151	12,199,480	(16,819)	12,182,661
Net assets released from restrictions:													
Expiration of time restrictions	660,183	-	-	-	-	-	-	-	-	58,846	719,029	-	719,029
Satisfaction of donor use restrictions	-	-	-	-	-	-	-	-	-	286,000	286,000	-	286,000
Total operating support and revenue	12,357,017	39,887	46,823	43,564	46,786	49,711	29,723	36,328	142,128	1,148,050	13,940,017	(16,819)	13,923,198
Operating expenses:													
Program services	10,989,412	30,413	30,623	32,818	34,081	37,724	50,057	55,387	155,756	826,688	12,242,959	(817,220)	11,425,739
Supporting services	1,988,230	-	-	-	-	-	-	-	-	321,654	2,309,884	(16,819)	2,293,065
Total expenses	12,977,642	30,413	30,623	32,818	34,081	37,724	50,057	55,387	155,756	1,148,342	14,552,843	(834,039)	13,718,804
Change in net assets without donor restrictions from operations	(620,625)	9,474	16,200	10,746	12,705	11,987	(20,334)	(19,059)	(15,628)	(292)	(612,826)	817,220	204,394
Other changes:													
Investment return in excess of amounts designated for current operations	-	-	-	-	-	-	-	-	-	45,084	45,084	-	45,084
Change in value of split-interest agreements	-	-	-	-	-	-	-	-	-	(1,630)	(1,630)	-	(1,630)
Contributions from subsidiary	817,220	-	-	-	-	-	-	-	-	817,220	817,220	(817,220)	-
Equity in earnings of subsidiary	43,162	-	-	-	-	-	-	-	-	-	43,162	(43,162)	-
Change in net assets without donor restrictions	239,757	9,474	16,200	10,746	12,705	11,987	(20,334)	(19,059)	(15,628)	43,162	291,010	(43,162)	247,848
Net assets with donor restrictions:													
Contributions and bequests	21,462	-	-	-	-	-	-	-	-	327,820	349,282	-	349,282
Investment return	-	-	-	-	-	-	-	-	-	572,050	572,050	-	572,050
Change in value of split-interest agreements	-	-	-	-	-	-	-	-	-	(78,919)	(78,919)	-	(78,919)
Equity in earnings of subsidiary	476,105	-	-	-	-	-	-	-	-	-	476,105	(476,105)	-
Net assets released from restriction	(660,183)	-	-	-	-	-	-	-	-	(344,846)	(1,005,029)	-	(1,005,029)
Change in net assets with donor restrictions	(162,616)	-	-	-	-	-	-	-	-	476,105	313,489	(476,105)	(162,616)
Change in net assets	\$ 77,141	9,474	16,200	10,746	12,705	11,987	(20,334)	(19,059)	(15,628)	519,267	604,499	(519,267)	85,232

See accompanying independent auditor's report.

INTERNAL CONTROL AND COMPLIANCE



Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Consolidated Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Directors
The Arc Tampa Bay, Inc.:

We have audited, in accordance with the 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 consolidated financial statements of The Arc Tampa Bay, Inc. and Affiliates (a nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 26, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered The Arc Tampa Bay, Inc. and Affiliates’ internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Arc Tampa Bay, Inc. and Affiliates’ internal control. Accordingly, we do not express an opinion on the effectiveness of The Arc Tampa Bay, Inc. Affiliates’ 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s consolidated 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 Arc Tampa Bay, Inc. and Affiliates' consolidated 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 consolidated 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.

February 26, 2020
Clearwater, Florida



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
The Arc Tampa Bay, Inc.:

Report on Compliance for Each Major Federal Program

We have audited The Arc Tampa Bay, Inc.’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on The Arc Tampa Bay, Inc.’s major federal program for the year ended September 30, 2019. The Arc Tampa Bay, Inc.’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 federal awards applicable to its federal awards.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for The Arc Tampa Bay, Inc.’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 Arc Tampa Bay, Inc.’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 of The Arc Tampa Bay, Inc.’s compliance.

Opinion on Each Major Federal Program

In our opinion, The Arc Tampa Bay, 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 Arc Tampa Bay, Inc. 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 Arc Tampa Bay, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on its 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 Arc Tampa Bay, Inc.'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.

February 26, 2020
Clearwater, Florida

THE ARC TAMPA BAY, INC. AND AFFILIATES

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2019

(A) Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of The Arc Tampa Bay, Inc. and Affiliates.
2. No significant deficiencies or material weaknesses relating to the audit of the consolidated 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 Consolidated Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the consolidated financial statements of The Arc Tampa Bay, 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 The Arc Tampa Bay, 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:

HOME Investment Partnership Program (CFDA 14.239)
8. The threshold for distinguishing Types A and B programs was \$750,000 for major federal programs.
9. The Arc Tampa Bay, Inc. was determined to be a low-risk auditee.

(B) Findings - Audit of Consolidated Financial Statements

None

(C) Findings and Questioned Costs Relating to Federal Awards

None



Mayer Hoffman McCann P.C.

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**Independent Auditor's Report on Consolidated Financial Statements
and Supplementary Financial Information**

The Board of Directors
The Arc Tampa Bay, Inc.:

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of The Arc Tampa Bay, Inc. and Affiliates (collectively, the "Organization"), which comprise the consolidated statement of financial position as of September 30, 2019 and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the consolidated 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 Organization'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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Arc Tampa Bay, Inc. and Affiliates as of September 30, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Consolidated Financial Statements

The consolidated financial statements of The Arc Tampa Bay, Inc. and Affiliates as of September 30, 2018 and for the year then ended, were audited by other auditors whose report dated April 8, 2019, expressed an unmodified opinion on those statements.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statement of financial position as of September 30, 2019 and the consolidating statement of activities for the year then ended are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), is presented for purposes of additional analysis and is also not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 February 26, 2020, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Mayer Hoffman McCann P.C.

February 26, 2020
Clearwater, Florida



U.S. Small Business Administration

NOTE

SBA Loan #	1967717109
SBA Loan Name	THE ARC TAMPA BAY INC
Date	4/13/2020
Loan Amount	1466335.00
Interest Rate	1.00% FIXED
Borrower	THE ARC TAMPA BAY INC
Operating Company	N/A
Lender	Synovus Bank

1. PROMISE TO PAY:

In return for the Loan, Borrower promises to pay to the order of Lender the amount of one Million Four Hundred Sixty Six Thousand Three Hundred Thirty Five and 00/100 Dollars, interest on the unpaid principal balance, and all other amounts required by this Note.

2. DEFINITIONS:

“Collateral” means any property taken as security for payment of this Note or any guarantee of this Note.

“Guarantor” means each person or entity that signs a guarantee of payment of this Note.

“Loan” means the loan evidenced by this Note.

“Loan Documents” means the documents related to this loan signed by Borrower, any Guarantor, or anyone who pledges collateral.

“SBA” means the Small Business Administration, an Agency of the United States of America.

3. PAYMENT TERMS:

Borrower must make all payments at the place Lender designates. The payment terms for this Note are:

This loan is made pursuant to the Paycheck Protection Program as part of the Coronavirus Aid, Relief, and Economic Security Act.

The term of this loan will be twenty-four (24) months, with the first six (6) months of principal and interest payments being deferred, with interest accruing, then converting to monthly principal and interest payments, amortized over eighteen (18) months, at the interest rate provided herein, for the remaining eighteen (18) months. Lender will apply each payment first to pay interest accrued to the day Lender received the payment, then to bring principal current, and will apply any remaining balance to reduce principal. Payments must be made on the same day as the date of this Note in the months they are due. Lender shall adjust payments at least annually as needed to amortize principal over the remaining term of the Note.

All remaining unpaid principal and accrued interest is due and payable twenty-four (24) months from the date of the Note.

The interest rate will be fixed at 1.00% for the life of the loan. Interest will accrue on an Actual/365 day basis. Interest shall accrue from the date hereof on the unpaid principal balance and shall continue to accrue until this Note is paid in full.

Late Charge: To the extent permitted, if a payment on this Note is more than 10 days late, Lender may charge Borrower a late fee of up to 5% of the unpaid portion of the regularly scheduled payment.

4. DEFAULT:

Borrower is in default under this Note if Borrower does not make a payment when due under this Note, or if Borrower or Operating Company:

- A. Fails to do anything required by this Note and other Loan Documents;
- B. Defaults on any other loan with Lender;
- C. Does not preserve, or account to Lender's satisfaction for, any of the Collateral or its proceeds;
- D. Does not disclose, or anyone acting on their behalf does not disclose, any material fact to Lender or SBA;
- E. Makes, or anyone acting on their behalf makes, a materially false or misleading representation to Lender or SBA;
- F. Defaults on any loan or agreement with another creditor, if Lender believes the default may materially affect Borrower's ability to pay this Note;
- G. Fails to pay any taxes when due;
- H. Becomes the subject of a proceeding under any bankruptcy or insolvency law;
- I. Has a receiver or liquidator appointed for any part of their business or property;
- J. Makes an assignment for the benefit of creditors;
- K. Has any adverse change in financial condition or business operation that Lender believes may materially affect Borrower's ability to pay this Note;
- L. Reorganizes, merges, consolidates, or otherwise changes ownership or business structure without Lender's prior written consent; or
- M. Becomes the subject of a civil or criminal action that Lender believes may materially affect Borrower's ability to pay this Note.

5. LENDER'S RIGHTS IF THERE IS A DEFAULT:

Without notice or demand and without giving up any of its rights, Lender may:

- A. Require immediate payment of all amounts owing under this Note;
- B. Collect all amounts owing from any Borrower or Guarantor;
- C. File suit and obtain judgment;
- D. Take possession of any Collateral; or
- E. Sell, lease, or otherwise dispose of, any Collateral at public or private sale, with or without advertisement.

6. LENDER'S GENERAL POWERS:

Without notice and without Borrower's consent, Lender may:

- A. Bid on or buy the Collateral at its sale or the sale of another lienholder, at any price it chooses;
- B. Incur expenses to collect amounts due under this Note, enforce the terms of this Note or any other Loan Document, and preserve or dispose of the Collateral. Among other things, the expenses may include payments for property taxes, prior liens, insurance, appraisals, environmental remediation costs, and reasonable attorney's fees and costs. If Lender incurs such expenses, it may demand immediate repayment from Borrower or add the expenses to the principal balance;
- C. Release anyone obligated to pay this Note;
- D. Compromise, release, renew, extend or substitute any of the Collateral; and
- E. Take any action necessary to protect the Collateral or collect amounts owing on this Note.

7. WHEN FEDERAL LAW APPLIES:

When SBA is the holder, this Note will be interpreted and enforced under federal law, including SBA regulations. Lender or SBA may use state or local procedures for filing papers, recording documents, giving notice, foreclosing liens, and other purposes. By using such procedures, SBA does not waive any federal immunity from state or local control, penalty, tax, or liability. As to this Note, Borrower may not claim or assert against SBA any local or state law to deny any obligation, defeat any claim of SBA, or preempt federal law.

8. SUCCESSORS AND ASSIGNS:

Under this Note, Borrower and Operating Company include the successors of each, and Lender includes its successors and assigns.

9. GENERAL PROVISIONS:

- A. All individuals and entities signing this Note are jointly and severally liable.
- B. Borrower waives all suretyship defenses.
- C. Borrower must sign all documents necessary at any time to comply with the Loan Documents and to enable Lender to acquire, perfect, or maintain Lender's liens on Collateral.
- D. Lender may exercise any of its rights separately or together, as many times and in any order it chooses. Lender may delay or forgo enforcing any of its rights without giving up any of them.
- E. Borrower may not use an oral statement of Lender or SBA to contradict or alter the written terms of this Note.
- F. If any part of this Note is unenforceable, all other parts remain in effect.
- G. To the extent allowed by law, Borrower waives all demands and notices in connection with this Note, including presentment, demand, protest, and notice of dishonor. Borrower also waives any defenses based upon any claim that Lender did not obtain any guarantee; did not obtain, perfect, or maintain a lien upon Collateral; impaired Collateral; or did not obtain the fair market value of Collateral at a sale.

10. STATE-SPECIFIC PROVISIONS:

If Borrower is a resident of Georgia, the following language applies:

The undersigned Borrower hereby waives the right to require the Holder of this obligation to confirm any foreclosure sale as a condition for taking action to collect on this Note.

11. BORROWER'S NAME(S) AND SIGNATURE(S):

By signing below, each individual or entity becomes obligated under this Note as Borrower.

THE ARC TAMPA BAY INC

DocuSigned by:
Jennifer Pellegrino
By: _____
053FF9BFEBEF4FF...
Jennifer Pellegrino
As Authorized Signer



This Statement of Policy is Posted
In Accordance with Regulations of the
Small Business Administration

This Organization Practices

Equal Employment Opportunity

We do not discriminate on the ground of race, color, religion, sex, age, disability or national origin in the hiring, retention, or promotion of employees; nor in determining their rank, or the compensation or fringe benefits paid them.

This Organization Practices

Equal Treatment of Clients

We do not discriminate on the basis of race, color, religion, sex, marital status, disability, age or national origin in services or accommodations offered or provided to our employees, clients or guests.

**These policies and this notice comply with regulations
of the United States Government.**

Please report violations of this policy to :

**Administrator
Small Business Administration
Washington, D.C. 20416**

In order for the public and your employees to know their rights under 13 C.F.R Parts 112, 113, and 117, Small Business Administration Regulations, and to conform with the directions of the Administrator of SBA, this poster must be displayed where it is clearly visible to employees, applicants for employment, and the public.

Failure to display the poster as required in accordance with SBA Regulations may be considered evidence of noncompliance and subject you to the penalties contained in those Regulations.



**Esta Declaración De Principios Se Publica
De Acuerdo Con Los Reglamentos De La
Agencia Federal Para el Desarrollo de la Pequeña Empresa**

Esta Organización Practica

Igual Oportunidad De Empleo

No discriminamos por razón de raza, color, religión, sexo, edad, discapacidad o nacionalidad en el empleo, retención o ascenso de personal ni en la determinación de sus posiciones, salarios o beneficios marginales.

Esta Organización Practica

Igualdad En El Trato A Su Clientela

No discriminamos por razón de raza, color, religión, sexo, estado civil, edad, discapacidad o nacionalidad en los servicios o facilidades provistos para nuestros empleados, clientes o visitantes.

Estos principios y este aviso cumplen con los reglamentos del Gobierno de los Estados Unidos de América.

Favor de informar violaciones a lo aquí indicado a:

**Administrador
Agencia Federal Para el Desarrollo de la
Pequeña Empresa
Washington, D.C. 20416**

A fin de que el público y sus empleados conozcan sus derechos según lo expresado en las Secciones 112, 113 y 117 del Código de Regulaciones Federales No. 13, de los Reglamentos de la Agencia Federal Para el Desarrollo de la Pequeña Empresa y de acuerdo con las instrucciones del Administrador de dicha agencia, esta notificación debe fijarse en un lugar claramente visible para los empleados, solicitantes de empleo y público en general. No fijar esta notificación según lo requerido por los reglamentos de la Agencia Federal Para el Desarrollo de la Pequeña Empresa, puede ser interpretado como evidencia de falta de cumplimiento de los mismos y conllevará la ejecución de los castigos impuestos en estos reglamentos.

Certificate Of Completion

Envelope Id: 190A93BC8ADF485888DF32D04C8749C2	Status: Completed
Subject: Please Complete Your Synovus Loan Package	
Source Envelope:	
Document Pages: 8	Signatures: 1
Certificate Pages: 4	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Heather Jones
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	1111 Bay Ave
	Columbus, GA 31901
	HeatherJones@synovus.com
	IP Address: 136.147.46.8

Record Tracking

Status: Original	Holder: Heather Jones	Location: DocuSign
4/13/2020 1:49:24 PM	HeatherJones@synovus.com	

Signer Events

Jennifer Pellegrino
 jpellegrino@theartctb.org
 CFO
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 053FF9BFEBEF4FF...
 Signature Adoption: Pre-selected Style
 Using IP Address: 24.129.185.130

Timestamp

Sent: 4/13/2020 1:50:23 PM
 Viewed: 4/13/2020 1:55:07 PM
 Signed: 4/13/2020 1:58:06 PM

Electronic Record and Signature Disclosure:
 Accepted: 4/13/2020 1:55:07 PM
 ID: 284c9bde-8336-4632-a420-de0a1d417fe7

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	4/13/2020 1:50:23 PM
Certified Delivered	Security Checked	4/13/2020 1:55:07 PM
Signing Complete	Security Checked	4/13/2020 1:58:06 PM
Completed	Security Checked	4/13/2020 1:58:06 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Synovus Financial Corp. (Main) (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Synovus Financial Corp. (Main):

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: info@synovus.com

To advise Synovus Financial Corp. (Main) of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at info@synovus.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from Synovus Financial Corp. (Main)

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to info@synovus.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Synovus Financial Corp. (Main)

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to info@synovus.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Synovus Financial Corp. (Main) as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Synovus Financial Corp. (Main) during the course of your relationship with Synovus Financial Corp. (Main).



***EMERGENCY PROCEDURE GUIDE/
DISASTER PLAN***

JUNE 15, 2020

THE ARC TAMPA BAY, INC.

1501 N. Belcher Rd, Suite 249, Clearwater, FL 33765

PHONE: 727-799-3330

FAX: 727-799-4632

Emergency Procedure Guide/ Disaster Plan



EMERGENCY EVACUATION/DISASTER PLAN 2019-2020

Executive Director – Brian Siracusa

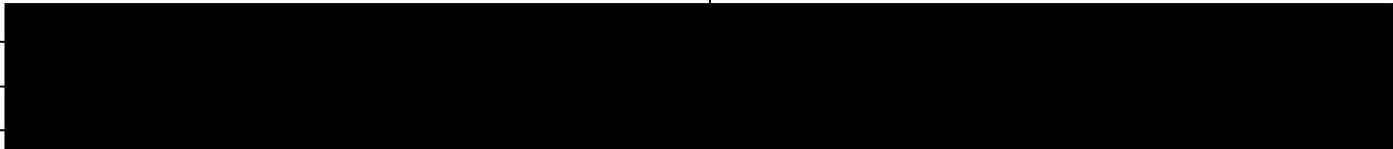
1. Administration monitors weather reports and tracks the storm.
2. If storm track has Tampa Bay area in case of uncertainty, the Executive Director, Associate Directors, Directors, ADT/Residential and Maintenance Director will meet (which consists of the Risk Mgmt Committee)/communicates and notifies the group homes and Waterfall Apartments of possible evacuation.
3. If storm will be affecting Pinellas County, a call for evacuation preparation begins. The Executive/Associates will call for evacuation
 - a. **Category I or an indirect Category II** – will call an evacuation to a safe home. Residential Directors are responsible for executing the plan.
 - b. **Category II and above** – evacuation to The Arc- Tampa Bay will be called. All group homes and Waterfall Apartments will come to the Long Center with all necessary supplies. George Street, Union and individuals with specialized medical needs will evacuate to Indiana Group Home.
 - c. Maintenance staff will board applicable windows and move equipment from the Hab Centers/Warehouse Center
4. After the storm, the Maintenance Dept and Residential Directors will go out to inspect the homes to ensure they are safe. If any house has sustained damage or if the roadways are inaccessible, the residents will be housed at their safe house or another home that is available.
5. All financial and consumer files have been placed on a “cloud based” server and the IT Director is responsible for their safekeeping.
6. All management staff is considered “essential personnel” and will need to get an exception not to participate by the Executive and Associate Directors.
7. The Arc Tampa Bay personnel will notify APD in the event we are executing our evacuation plan.
8. The Arc Tampa Bay will post any closing of day programs on our phone system, as well as local TV and radio stations.
9. The Arc Tampa Bay staff and APD can contact Brian Siracusa (727) 403-4063 if The Arc Tampa Bay main number is not available.

The Executive Director will contact Pinellas County Emergency Management and the City of Clearwater to advise them of our evacuation state.

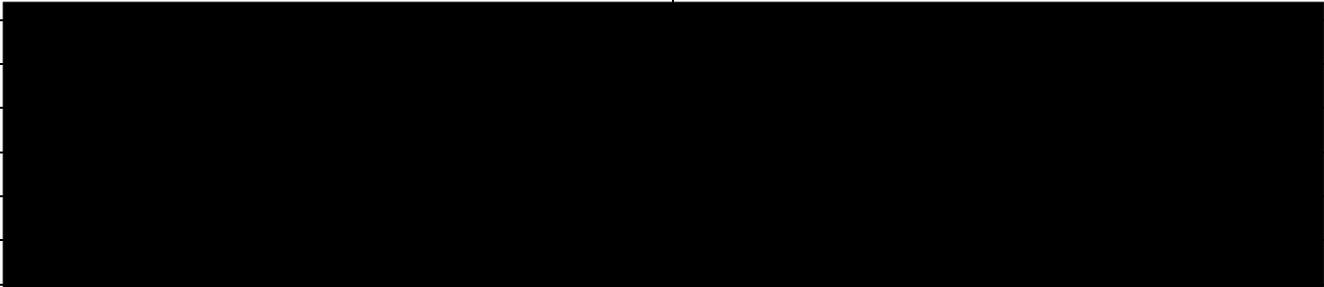
Important Numbers

Agency for Persons with Disabilities Emergency Phone 727-639-1668
Pinellas County Emergency Management 727-464-3800

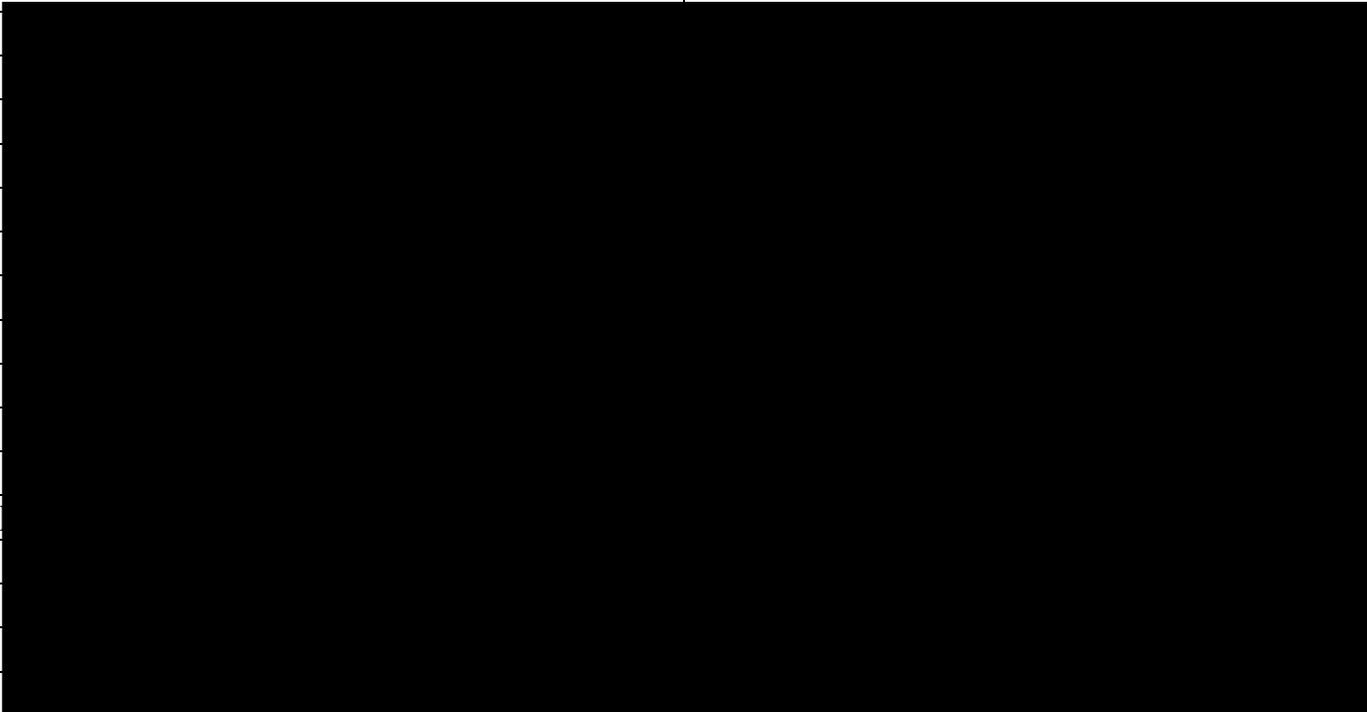
Emergency Procedure Guide/ Disaster Plan



Dryer
George St
Indiana
Lakeview
San Christopher
Union



Ridgegrove
Tarpon Woods
Waterfall Apartments



Long Center ADT
CBO
CHOICES
DEP
PSC

Emergency Procedure Guide/ Disaster Plan

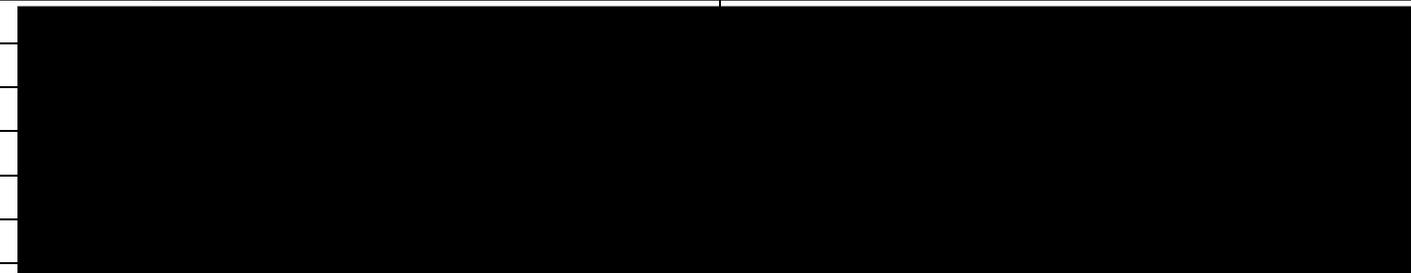
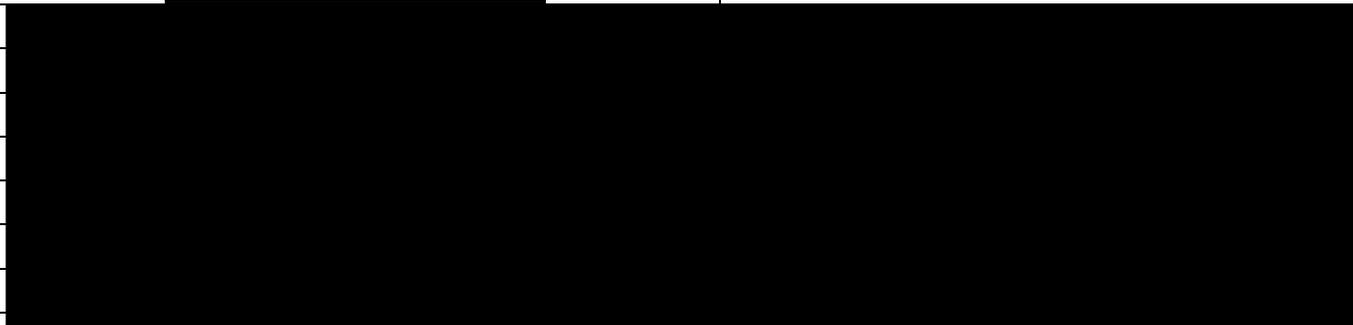
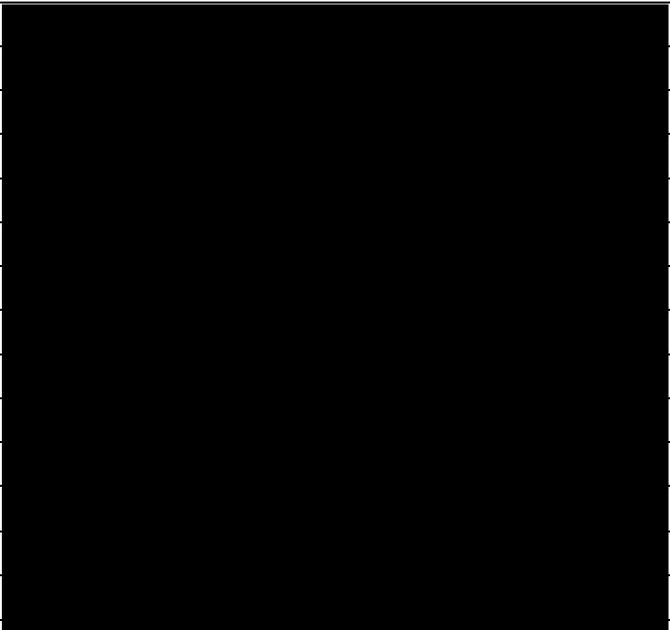
CENTER FOR GREAT EXPECTATIONS

SUPPORTED EMPLOYMENT

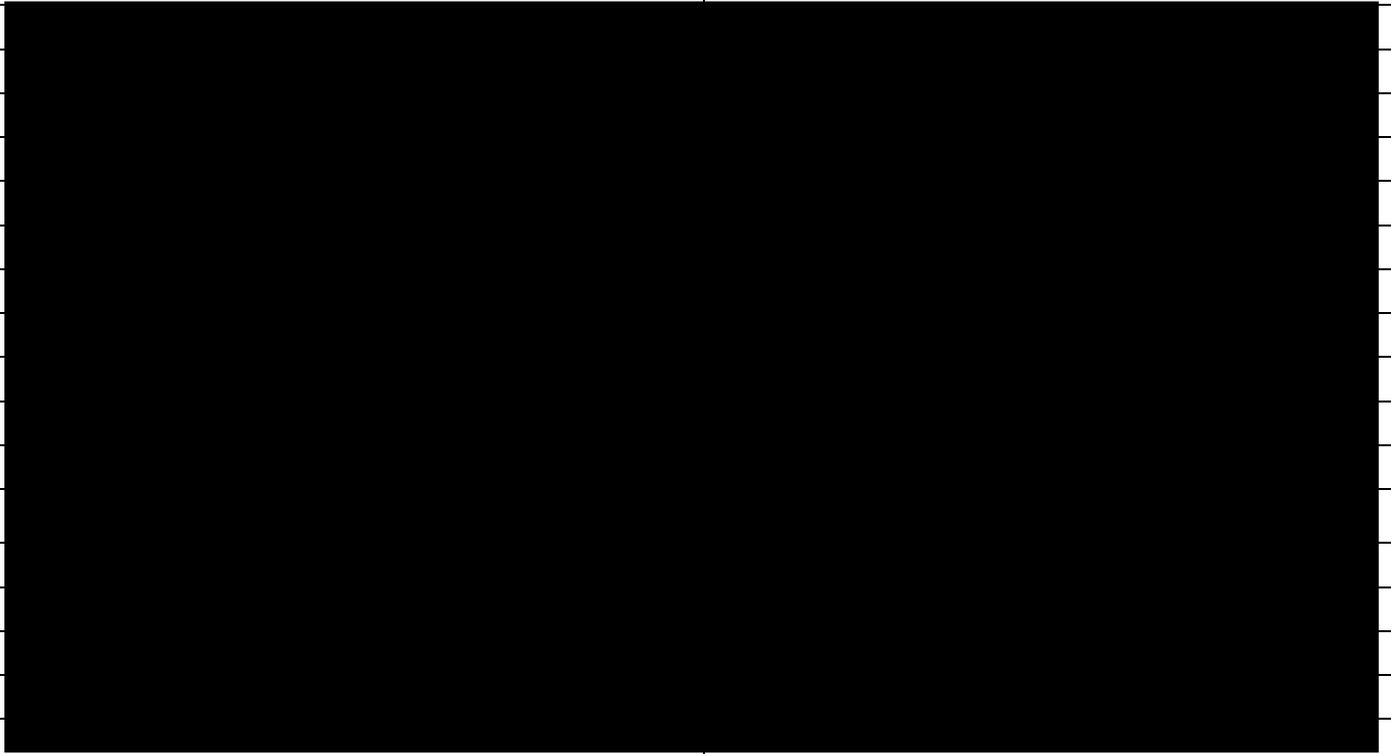
TRANSPORTATION

HUMAN RESOURCES

FINANCIAL SERVICES



Emergency Procedure Guide/ Disaster Plan



Alhambra

Harborside

Indiana

Live Oak

Palm Harbor

Ranch

Safety Harbor

Tarpon Woods

Dryer

Lakeview

Pinehurst

San Chris

Union

Waterfall Apts



Tarpon Center

Anclote

Cedar Trace

Falcon

George St

Kathy's House

Ridgegrove

BACK - UP LIST



All telephone numbers are to remain confidential
Only use in the event of a real emergency

HOSPITALS, EMERGENCY ROOMS, & PHARMACY

- [1] Use the closest Hospital to your Group Home.
- [2] The following will tell you what Hospital to utilize in case of an emergency.
- [3] If the emergency is critical or life threatening, always call for emergency vehicle assistance via 911.
- [4] Assure the immediate safety of the residents.
- [5] Stay Calm.
- [6] Call the designated Associate Executive Director or Residential Director for your home for further instructions and assistance.
- [7] In the event of your Associate Executive Director or Residential Director's absence, call one of the other Associate Executive Directors listed.
- [8] In the event of any medical emergencies the Health Services staff should be called for medical instructions.
- [9] In the event of all Directors absent, call individuals from the Back - Up List (Page 4) in prioritized order.

<i>GROUP HOME</i>	<i>HOSPITAL</i>
ALHAMBRA	
KATHY'S HOUSE	<i>Mease Dunedin Hospital</i>
LIVE OAK	<i>833 Milwaukee Avenue</i>
PALM HARBOR	<i>Dunedin, Fl 34698</i>
PINEHURST	<i>733-1111</i>
SAN CHRISTOPHER	
UNION STREET	
<i>GROUP HOME</i>	<i>HOSPITAL</i>
GEORGE ST	<i>Mease Countryside</i>
INDIANA	<i>3231 McMullen Booth Rd.</i>
RANCH	<i>Safety Harbor</i>
SAFETY HARBOR	<i>725-6111</i>
TARPON WOODS	

Emergency Procedure Guide/ Disaster Plan

<i>GROUP HOME/APTS</i>	<i>HOSPITAL</i>
	Morton Plant Hospital
LAKEVIEW	323 Jeffords Street
WATERFALL APTS	Clearwater, FL 34616
	462-7000

<i>GROUP HOME</i>	<i>HOSPITAL</i>
ANCLOTE	AdventHealth North Pinellas
CEDAR TRACE	1395 S. Pinellas Ave.
FALCON	Tarpon Springs 34689
RIDGEGROVE	942-5000

PHARMACY USED BY ALL HOMES	PARK SHORE PHARMACY
CVS nearest your home for after hours	<i>[Call Health Services for Assistance]</i>
For after hours and weekends.	1-800-643-1404
	1-954-874-4646
	1-954-455-1378 FAX

EMERGENCY ASSISTANCE	PHONE #
POLICE/FIRE	911
NOAA TAMPA BAY WEATHER FORECAST	813-645-2506
FLORIDA POISON CONTROL CENTER	1-800-222-1222
CLEARWATER POLICE NON- ER	727-562-4242
PINELLAS COUNTY SHERIFF NON- ER	727-582-6200
AMERICAN RED CROSS	727-898-3111
DUKE ENERGY POWER OUTAGE LINE	1-800-228-8485
PINELLAS SUNCOAST TRANSIT AUTHORITY	727-540-1800

Emergency Procedure Guide/ Disaster Plan

A P D P H O N E N U M B E R S

Regional Manager – Suncoast Region	Michael Taylor	(w) 813-233-4311
Area Quality Assurance	Cynthis Wilcher QA RPS	(w) 813-233-4312
Licensing & Monitoring	Myra Leitold Licensing/Monitoring Supervisor	(w) 813-233-4356
Supported Employment & Supported Living Liaison	Mike Lacey	(w) 813-233-4449
Community Affairs/GR WL	Debra “Debbie” Noel Comm Affairs RPS	(w) 813-233-4320
Medical/Behavior/Quality Improvement/Quality Assurance	Katherine Freeman, RN	(w) 727-639-1680
Waiver Support Coordination/Family and Supported Living/Home and Community-Based Waivers	Sheila Mott, Deputy Administrator	(w) 813-233-4314

**W A I V E R S U P P O R T C O O R D I N A T O R –
C O N S U M E R D I R E C T E D C A R E (C D C)
L I A S O N S**

Waiver Liaison Supervisor	Carl Toves	813-233-4338
Liaison for all CDC+	Jonathan Vincent	813-255-4497

APD LICENSURE SPECIALISTS

MARC PETRINI	813-293-5432
NANCY HONL	813-326-0250
KATARZYNA (KATHY) LILES	813-293-2455

Emergency Procedure Guide/ Disaster Plan

HOME	PROGRAM MANAGER	GROUP HOME PHONE #	CELL PHONE
ALHAMBRA			
ANCLOTE			
CEDAR TRACE			
DRYER			
FALCON			
GEORGE STREET			
INDIANA			
KATHY'S HOUSE			
LAKEVIEW			
LIVE OAK			
PALM HARBOR			
PINEHURST			
RANCH			
RIDGE GROVE			
SAFETY HARBOR			
SAN CHRISTOPHER			
TARPON WOODS			
UNION			
WATERFALL APTS			

***Cell Phone numbers are for EMERGENCY use only!!!!**

OTHER IMPORTANT NUMBERS

The following are phone numbers for related services and numbers of interest.

Abuse Registry	1-800-96-ABUSE (2-3873)
Agency for Persons with Disabilities-Suncoast	813-233-4302
APD After Hour Emergency Phone	727-639-1668
DCAFS Information	1-866-762-2237
FDLE Missing Children Information	1-888-FL-MISSING (356-4774)
Florida Runaway Hotline	1-800-RUN-AWAY (786-2929)
HEALTH DEPARTMENT	727-824-6900 (24/7) / 727-469-5800
Medicare	1-800-MEDICARE (633-4227)
Paul B. Stephens	727-725-7982
Poison Control Center	1-800-222-1222
Workers' Compensation	1-800-342-5860
<u>Support Coordination Agencies</u>	
ADEPT - Tampa	813-288-9111
BALLOU, LYNNE	262-0740
CAMARA, GISLHAINE "GIGI"	776-6388
COLUMBUS MEDICAL- CSN	321-7788
COLUMBUS MEDICAL – SUPP ASSOC TAMPA BAY - LUTZ	813-908-6773
GARY GOODWIN	643-9648
HAMM, JUDY	723-9840
HORNE, ELAINE	836-0015
LIFE SUPPORTS, INC. – BETH KELZER	647-1951
NAVALES, CARLOS – C&N ENTERPRISES OF FLORIDA,LLC	384-3802
PUTTING PEOPLE FIRST-JANET PUENTES	559-8890
SCHUSTER, DAWN-CHOICES FOR YOU	243-3010
SMITH, JOANN	643-9682
The Arc Tampa Bay	799-3330
The Arc Tampa Bay FAX MACHINE	799-4632
The Arc Tampa Bay ADT Tarpon Springs	940-7943
The Arc Tampa Bay Tarpon FAX MACHINE	940-3470
The Arc Tampa Bay Harborside Studio	601-1884
The Arc Tampa Bay Harborside FAX	601-1886

I N T H E E V E N T O F A H U R R I C A N E :

STORM PLANNING

- [1] Review your Group Home Hurricane Plan
- [2] Identity your evacuation level to determine if you are to evacuate the group home.
- [3] Your Residential Director or another Administrative Staff person will contact you to determine if your home will be evacuating.
- [4] Additionally, keep apprised of current situations by listening to the Emergency Broadcast System [**EBS**] and relay information to your Director.
- [5] Your Residential Director, or other Administrative staff person, will inform you as to where you are to evacuate.
- [6] In preparation for a hurricane, be certain to:
- [7] Fill van gas tank
- [8] Assemble your Hurricane Survival Kit
- [9] Make certain that all consumer medications are filled and assemble same in locked container
- [10] Assemble House Petty Cash and consumer moneys and store same in locked container
- [11] Bring all loose articles around the home inside
- [12] Fill containers with water for drinking, 5 gallons per person per day
- [13] Assemble food items and store same in accordance with Survival Kit information

SURVIVAL KIT ITEMS:

- [1] Medications,
- [2] Non-perishable Foods,
- [3] Pillows, Blankets, Sleeping Bags, Air Mattresses,
- [4] Flashlights and Batteries,
- [5] Clothing,
- [6] Eye glasses and Hearing aids,
- [7] Personal Hygiene Items,
- [8] Confidential Records and Medication Administration Records [**MAR's**],
- [9] Florida State Identification Cards or other forms of consumer identification,
- [10] First Aid Kit.

Emergency Procedure Guide/ Disaster Plan

GROUP HOME	EVACUATION LEVEL	SAFE HOME
Alhambra	Non Evc	Alhambra
Anclote	D	Pinehurst
Cedar Trace	E	Cedar Trace
Dryer	Non Evac	Dryer
Falcon	D	Falcon
George St	B	Indiana
Indiana	Non Evac	Indiana
Kathy's House	B	Ranch
Lakeview	Non Evac	Lakeview
Live Oak	Non Evac	Live Oak
Palm Harbor	E	Palm Harbor
Pinehurst	Non Evac	Pinehurst
Ranch	Non Evac	Ranch
Ridgegrove	C	Ridgegrove
SafetyHarbor	D	Safety Harbor
San Chris	D	San Chris
Tarpon Woods	C	Cedar Trace
Union	Non Evac	Union
Waterfall Apts	Non Evac	Waterfall Apts

Day Programs

Harborside Studios	D	Harborside Studios
The Arc Tampa Bay Clearwater	Non Evac	The Arc Tampa Bay Clearwater
The Arc Tampa Bay Tarpon	C	The Arc Tampa Bay Tarpon

Evacuation Level Guide based on Hurricane Category:

A=Category I, B=Category II, C=Category III, D=Category IV, E=Category V

NOTE: Hurricane Season is June 1st thru November 30th

All Residential Facilities will be evacuated to The Arc Tampa Bay Facilities for Category II and above storms

EXCEPT Indiana, George St, and Union will evacuate to Indiana group home. Lakeview & Palm Harbor will evacuate to The Arc Tampa Bay Main Campus.

**Please refer to The Arc
Tampa Bay Hurricane
Evacuation Plan 2019**

Rev 6.04.2020

**ROOM ASSIGNMENTS
EVACUATION TO The Arc-Tampa Bay
2020**

PCS	Palm Harbor(6) - Plus staff
CBO I	Pinehurst (6), Anclote (6) - Plus staff
HAB I	Alhambra (6), Falcon (5/6), Safety Harbor (6), Live Oak (6) - Plus staff
HAB II	Ridgegrove (4), San Chris (8), Tarpon Woods (6), Waterfall (5), Cedar Trace (6), Kathy's (6), Lakeview (6), Dryer (6) - Plus staff
ABA CLINIC	Ranch (5) – Plus Staff – ½ Administrative Staff
THERAPY RM	Staff Family Room
ELECTRIC RM	Crated Pets
MAINTENANCE	½ Administrative Staff

During an evacuation the below persons plus staff will evacuate to Indiana Group Home:

George Street (10)
Ridgegrove (2)
San Chris (1)
Union (4)

Safe Rooms

Conference Room A & B
ABA Clinic
HAB 1
HAB 2
PSC
CBO I
Therapy Room
Electrical Room
Maintenance

Emergency Procedure Guide/ Disaster Plan

SUBJECT: BOMB THREAT

STATEMENT OF POLICY: THE ARC TAMPA BAY adopts the following policy to insure the health and safety of consumers. During bomb threat emergencies, the consumers, staff, volunteers, and visitors will immediately evacuate the facility.

PROCEDURE:

- [1]** Any staff receiving a call informing them of a bomb threat is to document all information concerning the bomb threat.
- [2]** Document the time the call was taken and any other information that the caller may tell you.
- [3]** Immediately begin evacuating the building.
- [4]** Once all individuals are safe from the area the threat occurred. Staff will begin notifying the necessary parties.
- [5]** The staff will call 911 and let them know that a bomb threat has been made. Let them also know that everyone has been evacuated from the area.
- [6]** The staff will contact their supervisor to update them on the situation.
- [7]** The Arc Tampa Bay will wait for the responding agency to provide the go ahead to return to the facility.

Emergency Procedure Guide/ Disaster Plan

SUBJECT: TORNADO SAFETY

STATEMENT OF POLICY: THE ARC TAMPA BAY will adopt procedures to insure the health and safety of consumers and staff persons in the event of a tornado. The Arc Tampa Bay administration will develop and have in place a tornado preparedness and response plan.

PROCEDURE:

[1] The weather updates will be gathered via the television, internet or radio to see if they have issued a Tornado watch or warning. They will also have battery operated radios to utilize if needed because the above-mentioned resources are not operable.

[2] Each program area will be alerted that a tornado watch or warning is in effect.

[3] If it is a tornado watch, responsible staff in each program area will prepare for proper access to the safe area.

[4] Staff will continue to monitor closely for change of weather status. Staff will monitor for danger signs: dark, often greenish sky, large hail, dark, low-lying clouds, and/or loud roar (sounding like a freight train).

[5] If it is a tornado warning, each program area will immediately evacuate all consumers and staff to designated safe areas.

[6] A designated safe area would be on the first floor in an interior room, such as a closet or bathroom. Small rooms with a small floor area tend to be more structurally sound. No windows or glass.

[7] If applicable due to available staffing or time restraints, responsible staff will move or secure lawn furniture, trash cans, hanging plants or anything else that can be picked up by the wind and become a projectile.

[8] Stay in the designated safe area until instructed otherwise by administration, emergency management, other government entity, or if it is deemed unsafe to remain there by the staff present.

[9] When safe and communication is available. Responsible staff will contact the program director to relay information regarding the program and any possible injuries or damage suffered during the tornado.

Subject: Hurricane Safety

Emergency Procedure Guide/ Disaster Plan

Statement of Policy: The Arc Tampa Bay will adopt procedures to insure the health and safety of consumers and staff persons in the event of a hurricane. The Arc Tampa Bay administration will develop and have in place a hurricane preparedness and response plan.

Procedure:

- [1] Hurricane drills will be conducted to provide staff and consumers the necessary tools to be prepared for hurricane season. One drill each year will be a full agency evacuation with all parties packing and reporting to their safe location.
- [2] All safe houses are assigned by group home and they will be utilized as written in the evacuation plans.
- [3] Each home restocks the hurricane kit prior to the beginning of hurricane season in June with the necessary supplies to keep the consumers and staff safe.
- [4] When a hurricane is 72 hours away, all vans will be gassed up and a confirmation of all hurricane supplies is completed.
- [5] As the hurricane approaches the agency leadership will decide the course of action regarding the dismissal of groups to their safe houses or if the consumers and staff will remain in their own home.
- [6] Weather updates will be gathered via the television, internet, or radio prior, during and after the storm. All hurricane supply kits have battery operated radios to utilize if needed.
- [7] The Arc Tampa Bay will move or secure lawn furniture, trash cans, hanging plants, or anything else that can be picked up by the wind and become a projectile.
- [8] The designated safe area would be on the first floor in an interior room, such as a closet or bathroom. Small rooms with a small floor area tend to be more structurally sound. A room with no windows will be used if available.
- [9] Staff and consumers will remain in the designated safe area until instructed otherwise by administration, emergency management, other government entity, or if it is deemed unsafe to remain there by the staff present.
- [10] When it is safe and communication is available, leadership will be contact each program area. Each location will be visited to ensure the safety of the consumers and to determine possible injuries or damage suffered during the hurricane.
- [11] After the assessment, the leadership will make the call to return everyone back to regular business operations or make any changes if needed.

**SHOULD YOU KNOW OF CORRECTIONS TO ANY ITEMS
IN THIS EMERGENCY GUIDE
PLEASE BRING THEM TO THE ATTENTION OF
Beverly Montague, Ext 0 or bmontague@thearctb.org
Thank You**

DESCRIPTIONS (Continued from Page 1)

respect to General Liability, Auto Liability and Excess Liability, subject to the terms, conditions and exclusions of the policy.

Excess Liability policies are follow form.

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: The Arc Tampa Bay Inc.

Project Name: Direct Support Professional Hazard Pay Initiative

FROM (date): 10/2/2020 TO (date): 12/31/2020

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>)	\$2,376,752	\$249,795
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)	0	0
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	0	0
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)	0	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>)	0	0
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	0	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>)	0	0
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)	0	0
Indirect Costs (<i>pre-negotiated federal rate, de minimus rate of 10%, or none</i>)	0	0
TOTAL	\$2,376,752	\$249,795

Pinellas Community Foundation
PCF CARES 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: **The Arc Tampa Bay**

Project Name: **Direct Support Professional Hazard Pay Initiative**

FROM (month/year): **10/2020**

TO (month/year): **12/2020**

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).

PERSONNEL: The Arc Tampa Bay is requesting funding to provide hazard duty pay for direct support professional positions. Direct support professional positions provide direct care to the consumers we serve in a variety of settings: residential, adult day training, applied behavior analysis, and supported employment. **Only staff members who are in positions that provide hands-on care for personal hygiene and daily living skills are eligible for the hazard pay through the Direct Support Professional Hazard Pay Initiative.** These positions provide direct care supports during their shifts in a residential or day program setting. The following job titles are inclusive of, but not restricted to, the direct support professional categories: Program Coordinator, Adult Day Training (ADT) Program Trainer, Adult Day Training (ADT) Program Specialist, Habilitation Trainer, Habilitation Program Coordinator, Residential Training Instructor (RTI), Residential Training Instructor (RTI) Lead, Supported Employment Coach, DC ADT One-on-One, and Apartment Manager. Presently, The Arc Tampa Bay has budgeted for 201 direct support professional positions. With a 30% vacancy rate, 141 positions are filled. Vacancies were as low as 14% in May 2020, the last full month that hazard pay was available using the Paycheck Protection Program loan.

RESPONSIBILITIES: Frequently management staff must fill in for vacant positions, but these are not included as budgeted direct support professional positions. Direct support professionals (DSPs) provide residential habilitation services at the group home, including supervision and training for the acquisition, retention, and improvement in skills related to activities of daily living such as personal care, toileting, and medication administration, as well as social and adaptive skills necessary for the individual to reside in the community. They are also responsible for behavior and crisis management and intervention. Other services provided by DSPs include life skills training for meaningful day activities, job focused activities, and community-based supports. In addition to their normal duties, during the pandemic they have assumed new responsibilities to maintain sanitization and infection control practices, follow procedures for isolation and quarantine and overall provide support for the clients being served in order to help them navigate through changes in routines and daily activities, especially as it relates to limited social interactions with family and friends.

SALARIES/WAGES: For the Direct Support Professional Hazard Pay Initiative, The Arc Tampa Bay proposes an hourly rate increase of \$2.25-\$2.50 per hour (depending on number of FTEs during the pay period). Our proposal budget is based on 201 FTE positions, however it is anticipated that not all positions will be filled, allowing for the higher rate of \$2.50/hour. Present rates of pay for DSP positions range are dependent on the shift assignment, program

assignment and length of time employed at The Arc Tampa Bay. Targeted position titles, rates of pay, hours assigned and proposed increases are as follows:

Position Title	Current Rate of Pay	Current Hours	Proposed Pay Increase	Proposed Hours
Behavior Group Home Residential Training Instructor 46 positions filled 33 positions vacant	\$10.82-\$12.20/hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Behavior Group Home Lead Residential Training Instructor 3 positions filled 5 positions vacant	\$13.57-\$14.65/hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Higher Skills Group Home Residential Training Instructor 18 positions filled 3 positions vacant	\$11.02-\$11.80/hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Higher Skills Group Home Lead Residential Training Instructor 3 positions filled 2 positions vacant	\$13.02-\$13.30 /hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Medical/Elderly Group Home Residential Training Instructor 20 positions filled 3 positions vacant	\$11.85/hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Medical/Elderly Group Home Lead Residential Training Instructor 1 position filled 1 position vacant	\$13.85/hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
DC Behavior Group Home Residential Training Instructor 13 positions filled 4 positions vacant	\$14.65/hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
DC Behavior Group Home Lead Residential Training Instructor	\$16.50/hour	40 hours Group homes are staffed 24/7	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT	Staff is eligible to work OT in other programs

1 position filled 0 positions vacant			completed during the pay period	
ADT Trainer 10 positions filled 7 positions vacant	\$10.30/hour	40 hours Day program hours are 7:30am-3:30pm	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
ADT Specialist 5 positions filled 0 positions vacant	\$10.93-\$14.75/hour	40 hours Day program hours are 7:30am-3:30pm	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
ADT Program Coordinator 4 positions filled 0 positions vacant	\$14.06-\$15/hour	40 hours Day program hours are 7:30am-3:30pm	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
DC ADT 5 positions filled 0 positions vacant	\$14.15-\$14.65/hour	40 hours Day program hours are 7:30am-3:30pm	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Habilitation Trainer 8 positions filled 2 positions vacant	\$10.30-\$12.11/hour	40 hours Day program hours are 7:30am-3:30pm	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Supported Employment Job Coach 3 positions filled 0 positions vacant	\$10.38-\$12.88/hour	40 hours Hours vary depending on clients' work schedules	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs
Apartment Manager 1 position filled 0 positions vacant	\$14.20/hour	40 hours Hours vary depending on needs of residents	\$2.25-\$2.50/hour increase added to hourly rate. Additional \$10 for each 10 hours of OT completed during the pay period	Staff is eligible to work OT in other programs

JUSTIFICATION: Direct support professional positions are hazardous jobs due to the nature of the work they do while in close contact with individuals with intellectual and developmental impairments that inhibit their ability to care for themselves. The level of exposure of people with intellectual and developmental disabilities to COVID-19 is difficult to gauge due to numerous risk factors prevalent in the population such as inappropriate use or disregard for PPE; difficulty performing hand hygiene properly; and lack of adherence to social distancing guidelines.

Even when staff are equipped with appropriate PPE, the clients themselves who are receiving the services or supports are frequently unable to wear masks for extended periods of time. The majority of individuals with intellectual and developmental disabilities who are being served in our group homes and day programs do not have the capacity to observe social distancing, wear PPE properly and wash their hands appropriately. Staff work closely with them daily to train them on handwashing and wearing masks and the importance of both, but they may have behavioral or learning disabilities that are barriers to wearing a mask properly or for any length of time as well as performing handwashing correctly. Staff must frequently work in close proximity with clients to assist with personal health skills such as bathing, toileting, wheelchair transfer and lifting, medication administration, handwashing, and even feeding.

Susan is an example of a typical individual receiving services from The Arc Tampa Bay. Susan is severely impaired intellectually. She is also in a wheelchair due to cerebral palsy. Staff must assist her daily with physically transferring her in and out of her wheelchair which requires hands on to transfer. She is also helped by staff to toilet. She wears adult diapers that staff must change frequently throughout the day for her health and safety. During these times, staff will wear full protective gear but Susan is not able to wear a mask due to her level of comprehension. Toileting and diaper changing require hands on by staff to remove the diaper, transfer Susan to the toilet, thoroughly clean her after toileting is complete, put on a new diaper, and assist her to transfer back into the wheelchair. When Susan is assisted by staff to wear a mask, she will take it off repeatedly throughout the day. Even though Susan is in a wheelchair, she is capable of wheeling herself throughout her home and day program, frequently touching surfaces and receiving physical assistance from staff to wash her hands regularly throughout the day. Staff must also help Susan bathe, which again occurs with staff in close proximity with Susan who is not wearing a mask. Staff wear PPE including face shields or goggles which can become compromised during the process due to excessive spray from the shower or contact with Susan. Bathing involves transferring Susan from the wheelchair to the shower stall, removing clothing, and physically cleansing her entire body. While Susan can feed herself somewhat, staff must assist her by cutting her food and monitoring her for choking hazards. Additionally, Susan has medications administered to her 3 times a day. When medications are administered, staff must be in close proximity to hand the medications to Susan and to observe that she has taken them properly. All of these situations result in staff not adhering to social distancing in order to provide for the health, safety and continuity of care for the individuals being served. Susan and other individuals like her enjoy reaching out to staff repeatedly, touching staff and not maintaining proper distance. While Susan is not behaviorally involved like many of our other consumers, she resists wearing the mask even after months of training. Some individuals may attempt to remove the masks from staff members' faces as well as their own.

Many of the individuals served have behavioral incidents as well, requiring staff to physically intervene, using restraints or protective equipment. These types of interventions require staff to be within close range, violating social distancing. Restraints may last several minutes and sometimes exceed 30 minutes. Many of these behavior episodes include physical aggression towards staff or others, property destruction, elopement, and self-injurious behaviors. When staff physically intervene during an escalated situation, PPE may be compromised or come off during the process. Clients may even target the PPE specifically, attempting to remove it from the staff member.

The Arc Tampa Bay was previously able to implement hazard pay, particularly in homes affected by COVID-19, by utilizing funding procured from the Paycheck Protection Program. This loan money, however, was completely expended as of June 5 so The Arc Tampa Bay is seeking alternative means to procure hazard pay. Due to dire consequences of multiple staff shortages due to quarantines and position vacancies, The Arc Tampa Bay re-instituted incentives for the pay period starting September 5, 2020 in response to difficulties staffing positions and concerns for staying within ratio. The money being utilized for these incentives is from The Arc Tampa Bay's reserve funds. The funding was disbursed for the pay period ending September 18 and paid out September 25. There has only been one payroll at present where agency reserve funding has been used for staff incentives. This use of funds was authorized by the Board of Directors.

To alleviate the financial burden this is placing on the agency, The Arc Tampa Bay has reached out to The Arc of Florida to determine if any Florida legislation is pending to increase reimbursements being paid out for services rendered by providers for the Agency for Persons with Disabilities under the HCBS waiver program. Increased rates of reimbursement would allow struggling non-profits to increase pay for direct support professionals. The Arc Tampa Bay has been advised that barring an unexpected pre-election Special Session, no new legislation will be filed until after a new Legislature has been seated. This leaves agencies such as The Arc Tampa Bay struggling to provide hazard pay

in order to procure and retain staff despite the restrictions and precautions necessary to perform daily job duties. Even prior to COVID-19, The Arc of Florida's legislative priorities strongly suggested "that the most important consideration in maintaining services needed for health and safety is to provide rates that will allow for competitive wages to those delivering direct care. There is a well-documented crisis in recruiting, hiring and retaining the qualified, hands-on, direct care staff who are the most critical link in ensuring client health, safety and well-being."

As evidenced in the chart above, our behavior group homes, remain the most difficult positions to fill, compared to homes with higher hourly rates of reimbursement such as the Medical/Elderly and DC Behavior Group Home. The Arc's proposal would increase potential to staff unfilled positions by competing with wages for entry level positions in the local labor market.

Based on 201 budgeted direct support professional positions, The Arc Tampa Bay has calculated the hazard pay increase for each position at \$2.25-\$2.50/hour which breaks down as follows for 13 weeks from Oct-Dec 2020:

Pay increase of \$2.25-\$2.50/hour for 201 direct care staff members	
\$	18,090.00 per week
\$	235,170.00 for 13 weeks

For direct support professionals who complete overtime, an additional \$10 will be allocated for each 10 hours of overtime. The Arc Tampa Bay utilized previous payroll reports to estimate that approximately 112.5 instances of OT over 10 hours occur for each pay period. The amount is calculated for 13 weeks of payroll from Oct.-Dec. 2020. The projections are calculated as follows:

Additional stipend of \$10 hours for each additional 10 hours of OT estimated at \$1125/week	
\$	14,625.00
\$	249,795.00 Total Amount Requested

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.

N/A – The Arc Tampa Bay is not requesting Equipment.

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.

N/A – The Arc Tampa Bay is not requesting Supplies.

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.

N/A – The Arc Tampa Bay is not requesting Occupancy.

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.

N/A – The Arc Tampa Bay is not requesting Local Travel.

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.

N/A – The Arc Tampa Bay is not requesting Design, Printing, Marketing and Postage.

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.

N/A – The Arc Tampa Bay is not requesting Capital.

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.

N/A – The Arc Tampa Bay is not requesting Purchased Services.

Administration (pre-approved federal indirect cost rate, de minimus rate of 10%, or none) This costs usually refers to administration, personnel not directly related to the project (i.e. small percentage of Director of Finance time allocation cost), or overhead expenses. If your organization has a pre-established percentage rate from a Federal/State/Local grant you may use this rate. However, you must verify the rate via documentation from the funding source. If you do not have an established percentage rate for De Minimis Cost, please use 10% as the established percentage rate.

N/A – The Arc Tampa Bay is not requesting Administration.

The Arc Tampa Bay Incentive Initiatives:

On October 8, 2020, The Arc Tampa Bay Board of Directors voted on a new hazard duty pay policy which was sent out by Board President, Greg Stock via email for review. The policy was reviewed at the Finance Committee meeting on October 8, 2020 before being submitted for a Board of Director's vote. The policy has passed by unanimous margin. The policy is included at the end of this section.

Also included in this section are meeting minutes in chronological order from the Board of Directors and Finance Sub-Committee as the agency has moved to ensure staff retain pay and incentives during hazardous conditions as a result of the pandemic and exceedingly difficult working conditions due to turnover and COVID-related risks. Please note that although the hazard pay has been referred to as bonuses in the Finance Committee, the intent has been to cover hazard duty pay. The Arc Tampa Bay had a prior federal funder payor source (Paycheck Protection Program) that covered hazard pay which has since ended.

April 27, 2020 Board of Directors Meeting: Unanimous approval for the Application for the Paycheck Protection Program. Funding from PPP was utilized for staff incentives. The funding from the program was expended as of June 5, 2020. April Board meeting minutes are included below:



Board Meeting April 27th, 2020

Greg Stock called the meeting to order and provided the invocation.

Board Members Present: Greg Stock, Steve Heller, Margaret Martin, Bob Kinney, Jerry Figurski, Melody Figurski, Travis Finchum, Dr John Fox, Richard Harris, John Holcombe, John Kiker, Michael Mannino, Grace Samarkos, Hon. John Schaefer, Richard Schomp, Dan Shoumlin and Mike Milligan.

Board Members by Proxy: None

The Arc Tampa Bay / Foundation Staff Present:

Agency - Brian Siracusa, Jennifer Pellegrino and Beth Tasis.
Foundation Staff - Madison Hauenstein.

Honorary Board Members: Mario Lopez, People First and Sue Schramek, Advocare Trust

Agenda:

Motion to approve 3-23-2020 Minutes as submitted: made by John Fox, seconded by Bob Kinney and approved unanimously.

Greg asked to put on record the unanimous approval of the Application for the Payroll Protection Program, which was passed April 5th.

There being no conflicts of interest and there being a quorum the meeting proceeded.

Finance Report – Jennifer Pellegrino

Financial Overview –

- Meeting with Black Rock Rep and Merrill Lynch Rep
 - Discussed investment account activities
 - Lost quite a bit from beginning of year thru March
 - Determined to keep conservative which keeps little under 40% in securities with fixed income, bonds, etc.
 - Black Rock Rep said we lost around 6.5% with average loss at 20%
- February Report sent in Consent Agenda was reviewed
 - Things that affected not meeting February budget
 - Merrill Lynch loss of \$36,000 in one month
 - Budget for the Ranch Group Home was four children, we only have two
 - One aged out
 - One moved to another Arc TB Group Home
 - Payroll Protection Plan
 - Will be kept in separate account in the bank to control how much deposited and how much transferred
 - Spread sheet showing 75% payroll related and 25% Other (ie: utilities, etc.)
 - Draw every 2 weeks
 - Has to be used in 8 week period (Jen said until the end of June)
 - Jen confirmed with Auditors Ryan and Tracy we are within the rules and guidelines of the PPA.
- **Human Rights Committee – No Meeting**
- **Advocacy/Client Service Committee – No meeting**
- **Risk Management Committee – First Quarter cancelled will resume in July of 2nd quarter**
- **Property Management Committee – No meeting**
 - Greg stated he worked closely with Carolyn Reginelli on Hurricane Mitigation Program bids.
 - Grant is \$194,000
 - Most work was to be windows which can't be manufactured now due to COVID-19
 - Spoke with State to redefine scope, eliminating windows and other things we can't do
 - Will likely rebid the project, a disappointment to the low bidder of original project
- **Peoples First Report – Mario Lopez**
 - No report today but he is doing good
- **Executive Director Report – Brian Siracusa**
 - COVID-19 ever changing
 - Two houses Covid Positive cases
 - Covid free for the past 17 days in one Group Home that took a lot of hard work. The other house' will have it's last person coming out of isolation on Wednesday.
 - Staff provided PPE's

- Went into lock down before the Governor said.
- Won't immediately open ADT's or have people coming into the Group Homes because of risk. This may or may not happen prior to next board meeting
- Will be meeting with 10 Arc Executives to discuss re-entry into Day Program, slowly allow family members back with best interest of consumers.
- Consumers have been fantastic but they are getting antsy to get back out there. With this there has been a slight spike in behaviors, which is understandable. It will be six weeks tomorrow since lock down status.
- Brian reviewed the rest of his report and gave "props" to Polly Stannard who has been doing a Virtual Jam Session with the Drum circle on Friday.
- Very challenging first month as Executive Director but with Beth, Jennifer, Supervisors and Director Support Personnel we've been able to keep going and keep all the Group Homes fully staff. Everyone stepped up including staff such as the Job Coaches switched to working as Direct Care Staff. He said he is very proud of everyone.
- Staffing
 - Chrissy and Beth doing virtual job interviews and passing on to the Directors.
 - 15 new employees - some with experience others without, giving us a chance to mold them
 - John Schaefer said the staff are absolutely heroic in the homes that were infected, using Zoom to keep families together.
- **Foundation Report – Madison Hauenstein**
 - Monitoring accessible cash and investments in the event the Agency needs anything
 - Foundation investments down around 5%
 - Getting a list of needs from Brian and communicating to the community so they may fulfill
 - Foundation received approved PPA Loan for \$52,000
 - Netted \$121,000 for Omelet Party that was cancelled through the generosity of persons who donated their "tickets" as well as sent in donations. We worked hard on making calls which is how it all came together
- **Board President's Report – Greg Stock**
 - Payroll Protection Plan discussed with Brian and Jennifer, monitoring Legislation that may affect it.
 - Working with Carolyn on Hurricane Mitigation new scope of work and re-bid of project.

Motion to adjourn: made by Dan Shoumlin, it was seconded by Margaret Martin and passed unanimously.

Greg thanked everyone for their time a dedication.

**The next Board Meeting is at 5pm
Monday, June 22nd, 2020
Hurley Board Room**

Finance Committee Meeting: Approval of use of reserve funds effective pay period September 5-18 and paid out September 25. Communication sent out to direct care staff as follows:

“Bonuses are being paid for direct care hours only. That means training, holidays, vacations and other pay time off will not qualify as part of the bonus structure. Bonus of \$50 for working your scheduled 40 hour shift. Remember 39.75 hours doesn’t qualify for a bonus. Be on time and complete your shift. Bonus of \$25 for each additional 10 hours of overtime worked during an individual work week.”

Meeting minutes from the September 2020 Finance Committee are included below:

The Arc Tampa Bay, Inc.
Finance Committee Meeting
September 10, 2020

In Attendance via virtual media: Steve Heller, Greg Stock, Bob Kinney, John Kiker, Rick Harris, plus Brian Siracusa and Jennifer Pellegrino

Absent: John Schaefer

The meeting was called to order at 8:33 am.

There were no conflicts to the agenda.

The minutes from the August meeting were approved

The financial statements for July were discussed. July was expected to have a bottom line deficit for the month due to the three payroll payouts. However, the bottom line was a little worse than anticipated in the budget due to some revenues not being accrued (these three months of revenue for the DC Non-Professional behavior services will be made up in a future financial statement; approximately \$20k per month). If one month’s DC Non-Professional Behavior services was accrued in the month of July the month would have come out about what was expected in the budget. The year-to date bottom line is still below what was anticipated at this time of the fiscal year. It is projected looking at what is going on operationally that the fiscal year ending on September 30th will show a deficit for the year. A couple of factors that may improve the bottom line are whether any of the grants that have been applied for can be accrued to this year or if the PPP Loan that was given to The Arc is to be “forgiven” in part or in whole and applied to this 2019-2020 fiscal year too.

The information that is generated in the monthly financial statements was in question last month by some of the Committee members. Committee decided that the full detailed financial statements would be sent out electronically to the Finance Committee but for the Board of Directors meeting that the summary is still the preferred document.

Discussion on where the biggest losses were showing up in the financial statements and the Ranch for children was discussed to see if this home is still a plausible continuation or whether the home could be used for other adult populations (like the elderly) and the children moved to a smaller home. Brian Siracusa spoke about the referrals lately for the children and that the scope had changed from the original concept as the referrals were a little more difficult than

they were previously. Another losing area continues to be the ADT services and discussions of when the IFL population may be coming back. It was discussed that a January time frame was expected but that an earlier opening is not out of the question.

PPP Loan forgiveness was discussed next with more information and guidance to be received from the auditors in the near future. The covered period for The Arc for 8 weeks ended on June 7th but if that is used then not all of the PPP funds would be used. A shorter than 24 week period was discussed to fully appropriate funds and take advantage of the maximum employee number counts since there is a large shortage of staff counts at the present time and the actual 24 week coverage period will end on September 27th. Brian also updated the Committee with ideas on employee retention including vacation buy-back and another round of direct-care employee bonuses for hours worked over at least 40 hours a week. Committee members were in agreement that this was a great idea but to phase out with raises. Discussions of increasing the employees wages came up next with recommendations of opening a focus group to specifically discuss the next few years plan to make this happen.

With no additional discussions, the meeting concluded at 9:52 am. The next Finance Committee meeting will be on Thursday October 8th at 8:30 am (virtual meeting).

Recap of Incentive Pay:

- Pay Check Protection Program: April 11-June 5, 2020
- The Arc Tampa Bay Reserve Funds: September 5-18, 2020

The Arc Tampa Bay Policy and Procedure on Hazard Duty Pay:

On October 8, 2020, The Arc Tampa Bay Board of Directors voted on a new hazard duty pay policy which was sent out by Board President, Greg Stock via email for review. The policy was reviewed at the Finance Committee meeting on October 8, 2020 before being submitted for a Board of Director's vote. The policy has passed by unanimous margin. The policy is listed below:



Policy and Procedures

SUBJECT: HAZARD DUTY PAY

SUMMARY OF PROCEDURE: The Arc Tampa Bay (TATB) recognizes the unique challenges COVID-19 presents to our Direct Support Professional (DSP) workforce and their efforts to the individuals we serve. Funding for this pay provision will come from the Pinellas CARES grant received from Pinellas County through Pinellas Community Foundation. In order for that reimbursement to meet the conditions established by the grant, it is imperative for TATB to use the hazard pay

provision for the sole purpose of assisting departments to maintain minimum staffing ratios in positions that inherently carry a higher risk of exposure. If TATB exceeds the allotted grant dollars for hazard pay, we will utilize our reserves to fund it through midnight December 31st, 2020.

ELIGIBILITY:

The eligible employee's primary job function must meet one or more of the following criteria:

1. Employees are performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19, including bathing, toileting, personal care and hygiene, medication administration, and behavioral crisis intervention. These all involve very close contact with individuals, who usually choose not to wear a mask, for extended periods of time.
2. Employees whose duties are substantially dedicated mitigating or responding to the COVID-19 public health emergency, as defined in "Coronavirus Relief Fund Frequently Asked Questions" updated May 28, 2020.

Employees who have questions about eligibility considerations are encouraged to contact their departmental supervisor or the Associate Executive Director over Human Resources by emailing Btasis@theactb.org.

PROCEDURE:

[1] Hazard pay will be additional pay for performing hazardous duty or work involving physical risk or hardship. Work duty that causes extreme physical discomfort and distress which is not adequately alleviated by protective devices is deemed to impose a physical hardship. The Executive Director will authorize final determination of eligibility for hazard pay by utilizing the eligibility criteria previously noted

- Hazard pay can only be issued to employees in classifications that have been pre-approved by the Executive Director.
- Employees who as a result of redeployment efforts are placed in roles that include increased risk of exposure will be eligible for the hazard pay as determined by Executive Director.
- Managers and supervisors who oversee employees who qualify for hazard pay will not be eligible unless their work as supervisors or managers directly fits the eligibility criteria established above as determined by the Executive Director.
- Employees who are not regularly assigned to the performance of duties that entail a higher risk of exposure will not be eligible for this additional compensation. Exceptions to this provision can only be approved by Executive Director.

PAYMENT AMOUNT:

Hazard pay will be paid at a rate of \$2.50 per each hour physically worked. The hazard pay will be included as part of the employee's regular rate of pay in computing the employee's overtime

pay as outlined in The Fair Labor Standards Act (FLSA). Hazard pay will not be paid for hours not actually worked in a caregiving capacity, including hours spent in training, charged to vacation, holiday, personal time, sick leave, jury duty, bereavement, FMLA, military or administrative leave. The Hazard pay program outlined in this policy will commence on October 10th, 2020 contingent upon funding approval. In the event, the approval is received after this date this pay program will commence on the date of the funding authorization. This pay program will be in effect until midnight December 31st, 2020.