

# Application Form

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## *Organization Information*

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An informational webinar about this application is available to watch.

The rubric that will be used to score this proposal can be downloaded [here](#).

If you would like to complete this application first in Microsoft Word, you may download a Word version [here](#). Please pay attention to character limits.

### **Brief Project Descriptor**

Please briefly describe this organization's request.

### **Organization Name\***

The Arc Tampa Bay Inc.

### **Project Name\***

Please choose a short name to identify this project within the grant portal:

Long Center ADT Redesign

### **EIN\***

59-1056551

### **Incorporation Year\***

What year did your organization incorporate? This will be the year listed on your determination letter from the Internal Revenue Service.

1963

### **Mission Statement\***

What is your organization's mission statement?

It is the mission of The Arc Tampa Bay "To support and empower people with intellectual and developmental disabilities."

## Unique Entity ID (SAM)

Please provide your organization's Unique Entity ID number. This is a specific number used by the federal government to identify your organization. **This is different from a DUNS number, which the federal government no longer uses.**

If you do not have a Unique Entity ID number, you can create an account on SAM.gov and apply for one here (it is free and may take 3-4 days for approval): <https://sam.gov/content/home>

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

Character Limit: 12

DKCLJKDA7GJ8

## Annual Operating Budget\*

Please provide the amount of your annual operating budget (expenditures only) for your entire organization.

\$14,712,847.00

## Amount Requested\*

The maximum grant amount is \$500,000.

\$120,354.53

## Does the total project cost exceed the amount your organization is requesting?\*

Please note: Answering "Yes" will cause additional questions to load later in this application.

### Examples

ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$150,000 for certain equipment, and will seek other funding and donations for the remaining \$20,000 of the playground. ABC Childcare would select "Yes" for this question.

Better Tomorrow, a mental health provider, is looking to expand their counseling center by two rooms to meet increased service demand arising from the pandemic. Better Tomorrow has secured \$25,000 in private contributions, and wants to request the remaining \$125,000 in this grant. Better Tomorrow would select "Yes" for this question.

DBE Food Pantry is seeking funding a new HVAC unit for their pantry, and is requesting \$40,000 from PCF to cover the entire cost. DBE Food Pantry would select "No" for this question.

Yes

## Rent vs. Own\*

Does your organization rent or own the property for which you are proposing modifications?

Rent

### Parent Non-Profit/Subsidiaries:\*

If your organization has a parent non-profit that has multiple subsidiaries, will multiple subsidiaries be applying in this process?

#### Example

Better Tomorrow is the parent non-profit of three organizations. Two of those organizations want to apply in this process. Both would select "Yes" on this question.

No

## Request Specifics

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### Pinellas County Priority Areas\*

For Round 2 of this funding process, the ARPA Nonprofit Capital Project Fund is prioritizing organizations that offer programming, and whose capital purchase is related to, the following areas:

- Individuals with Disabilities
- Food Security
- Specialized Healthcare
  - Mental Health
  - Dental Care
  - Substance Use Disorders
- Housing

Not offering programming in these areas does not disqualify you from applying. However, this prioritization will result in 10 bonus points being awarded to eligible requests when scored.

Does your organization and its proposed capital purchase fit into one of these areas?

Yes

### Programming Background\*

Please describe the programming your organization offers to the community and the length of time it has been doing so. What does your organization **do** and **how long** has it been doing it?

**If you have indicated above that your programming and proposed purchase fit into the priority areas for this funding round, please be sure to describe the relevant programming.**

The Arc Tampa Bay (TATB) has been providing services in Pinellas County, Florida, since its founding in 1958. Formal incorporation occurred in 1963. TATB is an affiliate of the state and national Arc Associations. TATB was initially established to fill a gap in services identified by parents of children with developmental

disabilities. They were unable to find services for their children so established their own daycare and summer camps. In the 1950's and 60's, with the advent of de-institutionalization and federal programs such as Medicare and Medicaid, the need for residential services and adult day training programs became loud and clear, with TATB stepping in to add these services to its offerings. Demand for vocational rehabilitation followed closely behind and TATB began facilitating vocational assessments and job coaching in the 1980's/ Growth remained steady until state-induced fiscal restraints in the early 2000's caused some brief setbacks to the organization. As of today, TATB operates 16 group homes, one apartment complex, 3 adult day training sites, a transitional youth services program, an applied behavior analysis clinic for children with autism, and a supported employment program. All facilities are located within Pinellas County, Florida. Through funding from the Agency for Persons with Disabilities, the Florida Division of Vocational Rehabilitation, and third-party payors, TATB receives reimbursement for services provided by paraprofessionals/direct support professionals (DSPs). Services are rendered according to each individual's level of need and based on supports chosen as part of their annual individual support planning. Presently, TATB provides services to 225-250 individuals on a daily basis. TATB employs approximately 170 DSPs who provide individualized care to help program participants achieve their goals.

## Community Need\*

Please describe the community need that exists for your programming. If you are able to cite quantitative, local data, that will strengthen your proposal.

TATB seeks funding to revamp its Adult Day Training (ADT) program, AKA Life Skills Development Level 3 (LSD3), an Agency for Persons with Disabilities (APD) funded service. LSD3 services support individuals in participating in valued experiences such as community outings, self-advocacy, career exploration, and daily living skills. Services may be provided in a work-like setting that is age and culturally appropriate. Vatland et al. (2011), developed a practice guide for promoting self-advocacy, noting that people with intellectual and developmental disabilities (IDD) experience positive outcomes when empowered to make decisions regarding daily living activities, leisure pursuits, employment, etc. Despite massive efforts aimed at deinstitutionalization over 40 years ago, many individuals with IDD still do not fully participate in their communities. Much of this can be attributed to lack of opportunity, reliance on staff supports, and untapped partnerships to create social connections. Even more concerning, APD has a waiting list of approximately 23,000 for Floridians who need services but are currently not receiving any supports. For Pinellas County, the APD waiting list is estimated at 776 individuals. With the onset of the pandemic in March 2020, APD provided guidance to service providers related to social distancing and limitations on large group activities. While many of these restrictions have since been lifted, TATB remains cautious with large group activities. In the past few months, TATB has experienced an uptick in COVID-19 cases among staff members and clients. TATB attempts to limit exposure and cross-contamination by providing PPE, using isolation/quarantine procedures, and by regularly updating clients, parents, and guardians about COVID cases. Despite precautions, TATB experienced 6 positive cases and 86 exposures in July-Sept. 2023. Smaller area providers may experience difficulties managing outbreaks due to staffing shortages and loss of revenue.

## Negative Economic Impact\*

**The following question is the keystone of a strong application in this process. If your organization cannot demonstrate a negative economic impact from the pandemic, your application will not qualify for committee review. If you are uncertain about what constitutes negative economic impact or how to demonstrate it, please contact PCF staff for technical assistance.**

**The more quantifiable your negative economic impact is, whether it be fiscal losses/pressures or increased service demand, the stronger your answer will be. Use numbers whenever possible. The more specific your evidence, the better.**

Describe your organization's negative economic impact arising from the COVID-19 pandemic. Examples could include:

- A reduction in revenue from 2019 to 2020
- Inflationary pressures
- Increases in demand for services that have not been compensated for through new revenue
- The use of reserves for unbudgeted expenses since the onset of the pandemic, and such use of reserves has prevented the purchase of capital assets
- A need for capital assets to offset community need for which your organization does not have the resources to purchase due to the negative economic harm from the pandemic
- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC
- Growth in restricted pandemic-related revenue that does not permit capital asset acquisition

With the temporary closure of Adult Day Training (ADT) program services in March 2020, The Arc Tampa Bay (TATB) effectively stopped providing services to 101 individuals who did not reside in agency operated group homes. These individuals either resided in facilities operated by other providers or with their families. TATB is reimbursed by the Agency for Persons with Disabilities for the provision of ADT services on an hourly (unit) rate of reimbursement. Data was reviewed specifically for the targeted ADT program at the Long Center. In February 2020, data indicated that 140 individuals received 14,373 units of service. Data from July 2023, showed a drop of 24% in individuals being served and 27% in units being billed from February 2020 to July 2023. Adjusting for rate changes in July 2022, TATB has experienced a monthly loss of revenue of 24% for the Long Center ADT. Total ADT revenue losses for the time period have been estimated at over \$1 million. Various factors have contributed to TATB's inability to recoup ADT losses such as staffing shortages and space limitations.

While TATB has rebounded significantly in its ability reduce its direct support professional (DSP) staffing vacancy rate which reached a high of 40% in 2021, the space limitations have not been significantly resolved. At the height of the pandemic, TATB re-worked existing spaces to ensure classrooms and programs operated at a reduced capacity to limit the spread of COVID-19. Additionally, several spaces were set aside for isolation purposes.

Despite these efforts to minimize consumer contact, TATB has several large "warehouse" type spaces that would benefit from renovations to convert them into multiple smaller areas, decreasing client crossover and inadvertent contacts. Of consideration as well is the intangible impact of day program closures on the participants and their families. An example is ADT participant MD who lives at home with her mother. She went without ADT services from March 2020-September 2022. During this interim, MD was confined to her home with her mother who is elderly. Her mother required multiple surgeries during this time and was therefore unable to care for MD and therefore procured respite services for her daughter. However, MD, who is wheelchair bound, experienced physical and emotional distress during the respite stay. MD's health and safety remain of the utmost importance during her attendance at the ADT.

## Negative Economic Impact - Uploads

**You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages. Word, Excel, JPG and PDF files are accepted.**

## Pandemic Relief Funding\*

Please describe all government pandemic relief funding your organization has received since the onset of the pandemic (March 2020). This includes but is not limited to the Pinellas CARES Nonprofit Partnership Fund, other

ARPA funding, PPP (Paycheck Protection Program), and Community Block Development Grants specifically targeting COVID-19 relief.

**Explain why or how this pandemic-relief funding has not alleviated the negative economic impact you have described above.** Potential reasons include expiration dates on certain funding, inflationary pressures, restrictions prohibiting capital expenditures, or the funding simply not being enough to remedy the harm you've indicated above. **The more concrete your numbers, the better.**

**If you have not received government relief funding for your organization since the onset of the pandemic, write "No pandemic relief funding received" below.**

FUNDING RECEIVED: The Arc Tampa Bay (TATB) has received the following in pandemic relief funding: (1) Paycheck Protection Program Loan: 4/11/20-6/12/20: \$1,466,335- incentives and bonuses for direct support professionals (DSPs); (2) Pinellas County Community Development Block Grant: 3/27/20-12/31/20: \$57,275: for infection control equipment, contract services, OSHA medical evaluations (N95 respirator fit testing), temperature scanners, MERV filters, & technology/equipment to support virtual classes and telemedicine; (3) Pinellas Community Foundation: 10/15/20-12/30/20: \$249,795 plus an additional \$83,695 (for TATB's draw from reserve spending) for DSP hazard pay increases; (4) FEMA: for PPE, OSHA N95 medical evaluations, supplies for re-opening activities, COVID-19 testing kits, etc. Project 1: 3/13/20-9/15/20: \$64,853.67- obligated. Project 2: 9/26/20-1/20/21: \$17,797.30- obligated. Project 3: 1/21/21-6/10/21: \$32,900.50- obligated. Project 4: 6/11/21-12/31/21: \$19,854.27- obligated. Project 5: 1/1/22-6/30/22: \$27,523.84- pending review. WHY FUNDING HAS NOT ALLEVIATED NEGATIVE ECONOMIC IMPACT: Most of the funding has been used for compensation to DSPs and for COVID-specific supplies. Hazard pay initiatives were implemented early on during the pandemic (2020) to incentivize DSPs. TATB's biggest challenge has been re-opening adult day programs to pre-pandemic levels. When reviewing data for the targeted day program at the Long Center, we can see that TATB has experienced a 24% decrease in day program attendees from February 2020 to July 2023. During the beginning of the pandemic, TATB temporarily closed its 3 adult day training (ADT) programs and permanently closed 2 group homes and ADT Transportation services. While TATB was still able to provide ADT services to group home residents, 55 Long Center ADT program participants were without services until TATB was able to begin re-opening the ADT in phases. In November 2020, TATB opened the ADTs to individuals in the community who did not reside in agency-operated group homes. TATB seeks to continue to focus on recruitment for vacant DSP positions in order to recoup lost budgeted positions. Filling these vacancies will boost bringing in new ADT program participants while staying within staffing ratios for supervision and safety. The program revisions created through the Long Center ADT renovation project will enable TATB to implement quality programming that attracts DSPs/new hires and program participants.

## Proposal Description\*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of negative economic impact your organization experienced. This means the request you describe below should not be greater than the economic harm your organization has suffered.

Please describe your project proposal and address the following:

- What project will be undertaken with these funds?
- What is the estimated lifespan of the project/property improvement?
- How does it address the negative economic harm you described in the previous question?

The Arc Tampa Bay (TATB) is requesting partial funding for renovations to the Adult Day Training (ADT) site at the Long Center in Clearwater. Renovations will enable TATB to sub-divide large "warehouse" spaces and add a hood for ventilation in an existing kitchen. Renovations will enable TATB to admit more ADT program participants and recoup lost revenue. TATB leases the space from the City of Clearwater. TATB temporarily

closed ADT operations in March 2020 and re-opened in phases. Between all 3 ADT programs, 101 clients had their services suspended. Of these, 50 have returned to TATB for ADT services, 29 to the Long Center location in particular. In September 2020, the Agency for Persons with Disabilities (APD) issued guidance to ADT providers on re-opening activities, stressing the health, safety and welfare of clients, visitors, and staff. While most of these restrictions are no longer mandated, TATB has implemented precautions when outbreaks do occur. After almost a year of maintaining zero outbreaks, TATB experienced new COVID-19 cases In July-Sept. 2023, with 6 client cases and 86 exposures. The highest number of cases was reported in August 2022 at 18. By renovating space at the Long Center, TATB will be able to partition off larger spaces into multiple classrooms. With the issuance of its re-opening guidance in September 2020, APD required ADT program operators to submit operating plans using the Regional COVID-19 Programs Plan Review Checklist as guidance. Key components of the checklist included: staff training, health screenings, PPE, isolation areas, masking, sanitization procedures, social distancing, and group size limitations. In July 2021, the CDC recommended the use of cohorts to limit cross-contamination. TATB operated in cohorts throughout 2020-2022 but as mandates have been limited, TATB has relaxed these restrictions. This does not negate, however, the need to eliminate larger “warehouse” type spaces, particularly as TATB experienced new COVID-19 cases in July-Sept. 2023. TATB is seeking to add partitions, or walls, to divide 1 large space into 3 separate spaces each and add storage space to large “warehouse” areas for storage of curriculum materials. Adding ventilation to an existing kitchen area would create an opportunity to re-start classes related to meal preparation and other home activity skills. The estimated life span of the property improvements is 39 years based on the IRS depreciation type usage for commercial properties.

## Number Served\*

How many people will directly benefit from this capital purchase annually?

120

## Unduplicated vs. Duplicated\*

Is the number indicated above duplicated or unduplicated?

**Duplicated:** A client is counted each time they access services

**Unduplicated:** A client is counted once, regardless of the number of times they access services

**Example:** ABC Food Bank operates two mobile food pantries, one in Clearwater and one in St. Petersburg. Taylor, a Pinellas County resident, goes to both food pantries. If ABC Food Bank counts Taylor's visit TWICE, it is **duplicated**. If ABC Food Bank counts Taylor's visit ONCE, it is **unduplicated**.

Unduplicated

## Other (Explanation Required)\*

If you selected "Other" in the previous question, please explain how your organization determined the number of clients that will benefit from the proposed capital project.

N/A

## Organizational Sustainability\*

How does this project contribute to the long-term sustainability of your organization and the work it does? That is, what impact will this project have on your organization and/or its clients over the long-term?

Examples include increased service capacity, reduced cost of delivering services over time, higher-quality or more equitable service delivery, and increased lifespan/quality of property.

Quantifiable numbers will strengthen your answer.

The re-design of the adult day training (ADT) space at the Long Center will (1) increase program offerings for The Arc Tampa Bay (TATB) and (2) improve staff hiring and retention. The main program areas being targeted for the project are 2 open workshop spaces capable of holding up to 75 clients each and a kitchen in need of a hood in order to teach cooking and meal preparation classes. When TATB re-opened its ADT services during COVID-19, the Agency for Persons with Disabilities provided guidance for using partitions as space separators and using cohorts for group activities. Re-opening occurred in phases and attendance was drastically reduced from pre-COVID numbers. Data from July 2023, showed a drop of 24% in individuals being served and 27% in units being billed from February 2020 to July 2023. Adjusting for rate changes in July 2022, TATB has experienced a monthly loss of revenue of 24% for the Long Center ADT. Total ADT revenue losses for the time period have been estimated at over \$1 million. The project will revamp ADT spaces, facilitating changes to ADT curriculum and attracting more prospective ADT enrollees as well as increasing the agency's ability to source and hire qualified staff. The vision for the new program content includes cooking, theater, music, etc. Staff ratios must be maintained as new clients are added. Staff hiring and retention will be boosted through the program redesign. According to the most recent Direct Support Professional (DSP) Survey (Relias, 2021), 66% of DSPs reported that receiving professional development opportunities was a great way for their organization to show more appreciation. Providing new opportunities for DSPs is one of the best investments TATB can make.

## Project Specifics

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### Permits\*

Please describe any permits necessary for the successful completion of this proposed project. Be sure to include any permits already obtained or in progress, and/or what the timeline is to acquire permits.

Permits for the renovation activities will be required by the City of Clearwater. The main project activities will include: demolition and removal, ceilings, fixtures and lighting; HVAC and ductwork; kitchen ventilation; construction; and fire inspections. The Arc Tampa Bay has signed an agreement with the architect and is in the process of finalizing design documents and scope of work. Once these documents are ready, The Arc Tampa Bay will send the project out for bidding for general contractor selection. The general contractor will be responsible for the permitting process. Based on previous history with permits required for work at the Long Center, The Arc Tampa Bay is estimating 5 months to procure permits.

### Plan Set\*

Do you have a plan set for this project?

A plan set refers to the "batch" of plans, drawings, prints, files, etc., that you receive from an architect that explains what needs to be built, how, and where. **Not all qualifying projects in this process require a plan set.**

**If you answer Yes, you should upload the Plan Set in the question below.**



Yes

## Plan Set Upload

If you answered "Yes" above, please upload the Plan Set here. If you have trouble with file size limitations, please reach out to Rose Cervantes at rcervantes@pinellascf.org. If you have any narrative to accompany the plan set, you may write it below.

### PDF files are permitted.

A-1.1. Prelim 7 MAr '23.pdf

The Arc Tampa Bay has draft drawings from the architect. The drawings are being modified due to some changes in services. The current drawings that are waiting for revisions are included here.

## Construction Schedule/Timeline\*

Given a spending deadline of December 31, 2026, give a detailed and **realistic construction schedule**/timeline as to how this large capital project will be executed and completed. If there are phases to this project, indicate so in the narrative below. If you specified that permits were needed for this project above, ensure you include the acquisition time in the schedule.

Please include the following:

1. **How the timeline/schedule was developed, and by whom.**
2. **Timeline of planning and execution. Please include start and end dates by month and year. For example, April 2023 - June 2023.**

Example:

Better Tomorrow is proposing the expansion of their counseling center. This requires a 2-month planning phase, one month to obtain all necessary permits, and four months to build. Better Tomorrow would list each phase, a brief description of what takes place in each phase, and an estimated start and completion date for each phase, and an explanation of how the schedule was developed.

*The Arc Tampa Bay's (TATB's) project timeline was developed based on history of previous renovations at the Long Center and current conditions in the construction industry. The current project involves renovations to the Adult Day Training programming space that TATB occupies at the Long Center which is a City of Clearwater facility. TATB consulted with contractors and architects who have performed construction and renovations for Clearwater facilities. While permitting for the City normally has taken 2-3 months, TATB is projecting 5 months for the project permitting as TATB has experienced delays with the City of Clearwater's permit process in the past. Additionally, TATB anticipates that some renovation activities might be delayed due to the current environment and existing renovation projects. TATB has selected the architect for the project. This selection process was overseen by TATB's Property Committee which is a sub-committee of the TATB Board of Directors. All Board members of the Property Committee have current or past (retired) experience in the construction industry, particularly on a commercial scale. The architect has prepared a preliminary drawing for TATB approval. TATB is collaborating with other stakeholders on the Long Center renovations. The architect has prepared a draft drawing for the renovations. It is anticipated that it will take 2-3 months to prepare final documents. After the final plans have met with approval from the Property Committee, TATB will then proceed with procuring bids from general contractors or construction management firms. The bidding and award process will take approximately 1-2 months. TATB will advise general contractors that their proposal must take into consideration that the renovations will need to occur in phases to allow TATB to move day program participants within the building so that renovations do not impact program attendance and disrupt programming. This requirement may extend the completion date and increase costs for TATB is prepared to make modifications to the project. These potential delays have been*

*included in the project timeline, which designates month/year and each project activity projected for those months. The project timeline has been developed to reflect the start date of the project as October/November 2023 as TATB has received funding from the City of Clearwater for the first phase of the project. NOVEMBER 2023-JANUARY 2024: Final construction documents received from architect and proposal prepared for general contractor/construction management bidding. MARCH-APRIL 2024: GC bidding and selection. MAY-AUGUST 2024: Permitting. SEPTEMBER 2024-APRIL 2025 Renovation activities. NOVEMBER 2024-MAY 2025: Agency program planning and curriculum development. JUNE 2025: Project Closeout. Project reporting will occur monthly and as needed to TATB's Property Committee and Board of Directors throughout the entirety of the contract.*

## Team Leadership\*

Please describe the following:

1. The team and leaders that will be overseeing this proposed project.
2. Their relationship to your organization
3. Their role in this project
4. Whether or not they have overseen similar projects

For all agency projects that involve construction of renovation activities, The Arc Tampa Bay's (TATB's) Property Committee provides oversight and guidance. The Property Committee is a subcommittee of TATB's Board of Directors and was formally established in 2014. All Board members of the Property Committee have current or former experience with residential and commercial construction projects. The Board members of the Property Committee include Greg Stock, former licensed commercial general contractor; Richard Harris, principal broker and state-certified general real estate appraiser for Harris and Associates, Inc.; and John Kiker, former licensed general contractor and owner of Kiker Services. Mr. Stock and Mr. Kiker are retired general contractors, each with over 50 years of experience in the industry. Prior to his work on the Property Committee, Mr. Stock oversaw multiple new builds and renovations for The Arc Tampa Bay. Some examples include: construction of the day program site at Tarpon Springs, construction of a group home in Palm Harbor, construction of 2 aging/medical group homes, and renovations to Harborside Studios in Safety Harbor. Once the Property Committee was established in 2014, they began the process of prioritizing projects for the agency. The Property Committee is actively involved in reviewing project bids and proposals, developing scopes of work, and providing input on project planning. The Committee meets monthly and discusses interventions for any potential barriers that may arise for any active projects. They are also consulted regularly outside of meetings and will visit sites that are targeted for renovations and improvements. Some of the major projects overseen by the Property Committee include: 1) \$263,051 for solar panel installation at 3 residences and 2 day program sites; 2) \$296,745 for flooring, bathroom, and classroom renovations for aging/medical programs; 3) \$388,000 for hurricane mitigation for 12 group homes; 4) \$35,645 for security enhancements at Tarpon Springs adult day program and the Waterfall Apartment Complex; and 5) \$268,303 for renovations for a clinic for children with autism. The Property Committee is currently overseeing \$350,598 in renovations to a section of the Long Center that is designated for a Culinary Institute.

## Cost Difference

### Estimated Total Project Cost\*

Please specify the total cost of this capital project/purchase.

Example: ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$20,000 for

certain equipment and will seek other funding and donations for the remaining \$150,000 of the playground, for a total project cost of \$170,000. ABC Childcare would put \$170,000 below.

\$341,413.26

### Cost Difference\*

How does your organization plan to cover the cost of this project beyond the amount requested? Please also specify if your organization can carry out the potential ARPA-funded portion of this project without other funding being secured.

The Arc Tampa Bay (TATB) has procured additional funding and partnerships in support of the project. The City of Clearwater has awarded \$95,000 towards the project, effective October 1, 2023. This will enable TATB to complete some of the needed renovations. The project is designed such that separate areas have been identified and prioritized to complete the renovations in phases.

## *Geographic Impact and Priority Populations*

The ARPA Nonprofit Capital Project Fund seeks to offset the negative economic impact Pinellas nonprofits faced due to the COVID-19 pandemic. Organizations who serve disproportionately impacted communities will be considered as serving a priority population. There are several ways to determine if your clients were disproportionately impacted.

Examples of disproportionately impacted communities include those who meet at least one of the following descriptions:

- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities, persons with disabilities, LGBTQ+, religious minorities, and other communities that fit in the Equity definition provided on the ARPA website and application)
- Organization located or serve households within a Qualified Census Tract (QCTs)
  - Defined by U.S. Department of Housing and Urban Development (HUD)
  - To assess if your organization serves or is headquartered in a QCT, use this link. In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to “Color QCT Qualified Tracts.” The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.

### Benefits and Geography of Project\*

Please describe how the communities/clients that will benefit from this capital purchase, and how they were disproportionately impacted by the pandemic according to the examples above.

TATB's Long Center adult day training (ADT) program site is not located in a QCT. Approximately 15% of the individuals receiving ADT services at the Long Center reside in QCTs. 99% of the individuals in the ADT are funded through the Florida Medicaid Waiver program, with a monthly income limit of \$2523. Most ADT

participants have income well below that and qualify as low income. TATB only documents income of the residents of agency-operated group homes, whose monthly income from SSI and SSA averages \$1700 or less.

### Headquarters Location\*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your registration with Sunbiz, you may search their database.

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

### Project Location\*

Please provide the address or intersection where the property being modified is.

1501 N. Belcher Road, Clearwater, FL 33765

## *Rented Property*

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**You have indicated that the property involved in this proposal is rented. Please answer the questions below.**

### Tenant Responsibility\*

Please explain how your organization is responsible for modifying the building despite being rented. Be sure to describe the length of your organization's lease and to indicate whether or not you have obtained permission from the landlord for the proposed project.

The Arc Tampa Bay (TATB) leases the programmatic space at the Long Center from the City of Clearwater. During the initial construction of the Long Center in 1990, the City entered into the project with the anticipation that TATB (formerly UPARC) would be an occupant of the space and thus the entire eastern half of the building was designed keeping in mind the individuals who would be served by TATB. TATB's lease with the City does not have an end date. The agreement can be terminated by either party provided 60 days notice is given. Rate adjustments for utility are amended every 5 years. TATB must seek permission from the City of initiation of any interior and exterior renovations. The City of Clearwater has been a gracious partner throughout TATB's occupancy, approving multiple projects that have allowed TATB to convert or upgrade program space as the need arises. Recent projects include renovations to an upstairs room for aging and medical clientele, including upgrading bathroom fixtures. Another project involved resurfacing approximately 7500 square feet as the existing vinyl flooring was gouged and discolored and created a fall hazard. City officials have been briefed about the project and are on board with the proposed renovations. Written consent from the City of Clearwater will be provided to the Executive Director for TATB.

### Landlord\*

Please enter the name and address of the property owner/landlord.

The City of Clearwater, Parks and Recreation, P.O. Box 4748, Clearwater, FL 33758

## Lease Upload\*

Please upload the executed lease you currently have with your landlord. If there are any important circumstances to note, use the text box below.

TATB LONG CENTER LEASE AND AMENDMENT.pdf

## Community Connection

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PCF understands the value of authentic and diverse representation in philanthropy and in Pinellas County. To this end, we ask demographic and representation questions to gauge the human impact your organization has on the communities you serve.

PCF has generalized the demographic data questions more than it has in other processes because of the public nature of this process. PCF understands that identity disclosure can be a sensitive matter and wants to respect your organization's board and staff. If your organization feels comfortable sharing more detailed demographic information, it may do so in the "Community Representation and Connection" section.

## Community Representation and Connection\*

Describe how your organization is representative of, or has authentic connections to, the community your proposal seeks to serve. You can list other community-based organizations that work on programming with you and/or list examples of your work within this community.

If your staff, board, executive leadership, or long-term volunteers have personal identities or experiences that allow for a meaningful connection with your clients, please feel free to describe this connection below. When possible, please use internal data or specific details to describe how your organization is representative and connected to the communities you serve.

The Arc Tampa Bay (TATB) is a service provider for the Agency for Persons with Disabilities (APD) and the Florida Division of Vocational Rehabilitation (VR). All APD funded individuals are diagnosed with an intellectual or developmental disability (IDD). Presently TATB provides services to approximately 225 APD clients. APD clients are case managed by waiver support coordinators who help them find the services they wish to receive and engage service providers, such as TATB, in the plan to ensure that services are delivered accordingly. TATB individualizes supports and services for people being served in all programs. With diverse DSPs offering expertise in areas such as Special Olympics, technology, and art and design, program participants are able to choose from a variety of programming options. TATB also provides employment services through a contract with VR. While the majority of individuals receiving VR services are diagnosed with IDD, individuals with other disabilities, such as mental health, are eligible for VR services from TATB. Approximately 25 individuals are being actively case managed by TATB job coaches. Job coaches use the "Discovery" process to assist job seekers with learning about their strengths and interests to choose the career path for which they are suited. Discovery may even entail "trying" out various jobs, such as grocery bagging. This helps them learn what tasks and skills are involved in different jobs and whether that type of job remains an employment goal. TATB also provides VR career camps to transitional age youth. Students must have an active IEP plan to be eligible for career camp. TATB serves 25-50 students annually in the program. TATB offers a variety of career camp tracks, enabling students to choose the path that interests them the most, such as "Tools of the Trade" and "Coding." St. Pete College partners with TATB for the Coding Camp by providing facilities and student library privileges. Individuals receiving supports and services from TATB participate in agency-related decision making through representation on the Board of Directors as well as organizations and special committees such as People First and the Advocacy Committee. For this project,

TATB has enlisted an advisory board of interested day program participants to help throughout the design process and to ensure that their needs are being met and to provide suggestions for program implementation.

### Board Membership\*

Do your board members consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

BIPOC

Neurodiverse/physically disabled

### Executive Level Leadership Team\*

Does your executive leadership team consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

None of the above

### CEO/Executive Director\*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disable

None of the above

## Financial Overview

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### BIDS MUST BE DATED JULY 5, 2023 OR LATER.

- The file attached below should contain current, verifiable bids, estimates, or price lists [from your potential vendor(s)]. ***Please ensure there is a date noted on the bid or some annotation as to when when you obtained these estimates/bids.***

- If your project costs LESS than \$75,000, you must upload TWO verifiable bids or estimates for the proposed project.
- If your project is EQUAL TO or MORE THAN \$75,000, you must upload THREE verifiable bids or estimates for your proposed project.
- If you have already selected a contractor for this process and do not have multiple bids to upload, please ensure you answer the narrative questions below thoroughly.

### Bid/Estimate #1\*

PDF files are accepted.

TATB PROJECT QUOTE\_CERTUS.pdf

### Bid/Estimate #2

PDF files are accepted.

### Bid/Estimate #3

PDF files are accepted.

### Selected Contractor\*

**If you have not yet selected a contractor and have uploaded multiple bids above, please write N/A below or you will not be able to submit your application.**

If your organization has already selected a contractor for this proposed capital project, please describe the process through which this contractor was chosen, and be sure to answer:

1. Was there a competitive bid process? That is, were multiple bids collected in order to evaluate multiple contractors? Describe this process (names of contractors, number of bids collected, prices, and why the contractor was chosen).
2. What personnel members at your organization selected the contractor?
3. Has a contract been executed with this contractor? **If yes, upload the contract here. If no, please describe the status of contract.**

***If a contractor has already been selected AND a competitive bidding process was not used, the project will lose points.***

TATB Signed Architect Proposal.pdf

An architect has been selected for the project. The signed agreement with Fowler Associates is attached. The GC will be selected once the scope of work has been developed and the project can be sent out for bidding.

### Minority/Woman-Owned Business

Is your selected contractor, or the bid you are going to choose if funded, one of the following:

- Small-business enterprise (SBE)
- Disadvantaged business enterprise (DBE)
- Minority and/or woman-owned business (MWBE)

Unknown

## Related Parties\*

Are any of the contractors/vendors that have provided bids/estimates a related party to your organization?

### Examples of Related Parties

- A board member that owns the contracting company that provided a bid
- The relative of a director, officer, or executive team member owns a company that provided an estimate
- The CEO of the applying organization has a financial interest in the construction company providing a bid

**If yes**, identify the vendor and describe the relationship.

**If no**, write "No related parties below."

No related parties

## Budget Detail\*

Please upload a clear, easily readable budget that breaks out costs for this proposed project. Ensure that it is clear what portion would be paid for through this grant funding and what would be paid for from other sources. **Be sure that the budget includes 10-20% for contingencies and any costs related to performance and payment bonds for construction projects.**

If you are going to request the permitted indirect cost of up to 5%, please be sure this is represented in your budget.

An example budget is available here.

If you have additional notes to add to your budget summary, you may do so in the text box below.

**PDF and Excel files are allowed.**

TATB PROJECT BUDGET\_DOCUMENTS.pdf

## Other Funding Sources\*

Please describe any other funding that your organization has applied for or obtained for this project. This includes but is not limited to Community Development Block Grants (CDBG), local government grants (including Tourist Development Council funding), foundation grants, and donors (you do not need to disclose donor identities, simply amount raised that is allocated to this project). This includes any matching grants or in-kind contributions you may have obtained.

**If none, please explain why no additional funding sources have been pursued.**

**Please be sure all funding sources below are represented in the "Applicant Match" column in the Budget Summary you have uploaded above.**



The Arc Tampa Bay has procured funding from the City of Clearwater in the amount of \$95,000 for the project. The contract period is 10/1/2023-9/30/2024. TATB is pending official contract from the City. TATB is also funding the cost for the architect and for TATB project administration.

## Changes in Operating Costs\*

Please answer this question based on the descriptions below:

- If this project **increases** ongoing operational costs (programmatic, operating maintenance or other costs), how will you compensate for the difference?
- If this project **decreases** ongoing operating costs, how will it do so?
- If this project **does not affect** operating costs, please note so below.

The proposed project does not affect operating costs as TATB does not anticipate any unforeseen changes in staffing patterns. Staffing patterns and ratios are determined based upon the number of program participants. Funding for staff positions is allocated from funding received from the Agency for Persons with Disabilities. While the project renovations will enable TATB to add more program participants for adult day training services, this is calculated into our budget. As new clients continue to be enrolled beyond budget allocations, budget changes are made throughout the process to reflect increased revenue and increased staffing to support newly enrolled clients.

## Fund Management Capacity\*

Please describe your organization's capacity to manage these potential ARPA funds in terms of fiscal management and financial infrastructure.

**This includes, but is not limited to, the use of accounting software that can track a general ledger and multiple accounts and the ability to work on a reimbursement-basis.**

The inability to handle a reimbursement-based grant does not disqualify your organization from applying.

The Finance Director for The Arc Tampa Bay (TATB) utilizes a Grants Receivable account number to separate and keep track of project costs. Amounts are moved and recorded as revenue when funds are received. The Board of Directors (BOD) for TATB is ultimately responsible for budget decisions. As per BOD Bylaws, the accounts of the agency are audited at the close of each fiscal year by an independent certified public accountant. Financial reports are disseminated monthly and presented to the Finance Committee, Executive Committee, and the full BOD. The BOD has implemented an Investment Policy Statement requiring 3 months of funding to remain in reserve and to be replaced if used. TATB has managed several large capital reimbursement grants. For example, TATB recently closed out 2 contracts with the Florida Division of Emergency Management, totaling \$388,000. These projects required pre-inspections, state approval of cost plans for each property, & final inspections by the state inspector.

## Corrective and Investigative Action/Grant Recall\*

In the past three (3) years, has your organization had any of the following occur:

1. Been under legal investigation by a local, state, or federal institution?
2. Been placed on a corrective action plan by a funder?
3. Had grant funding recalled by a funder?

If yes, please describe the investigation, corrective action plan and/or grant recall, and the current status of such incidents. If no, write "N/A"

The Arc Tampa Bay is audited every 3 years by the Florida Department of Transportation. During the most recent audit on Oct.-Nov. 2020, The Arc Tampa Bay was sited for issues pertaining to vehicle inspections and maintenance. Other items included revamping the driver training program. The Arc Tampa Bay developed a plan of corrective action that was put into place. The plan of corrective action was accepted by FDOT and a letter of compliance was issued to The Arc Tampa Bay.

## *Organization Documentation*

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Please reach out to PCF staff if you have trouble uploading the files below. We are able to assist with file conversion and file compression.

### **Organization Budget\***

Please upload your most recent, board-approved organizational budget for this fiscal year. PDF and Excel documents are accepted.

TATB FY 2022-23 BUDGET SUMMARY.pdf

### **Board of Directors List\***

Please upload a current list of members of your organization's Board of Directors. Excel, Word, and PDF formats are acceptable.

TATB BOARD OF DIRECTORS.pdf

### **IRS Form 990\***

Please upload a PDF copy of your most recently submitted IRS Form 990.

**If Form 990 from your most recent fiscal year is delayed or you have received an extension, please explain in the text space below. You may also explain if you don't have a Form 990 due to organization type.** You should still upload the most recent publicly available 990.

If you file a Form 990-EZ and do not have anything to attach, please note so below.

TATB 990.pdf

## Most Recent Financial Statements

Upload a PDF version of your most recent financial statements. If you have audited financial statements, please upload the most recently conducted audit. If you do not have a recent audit, please explain why.

TATB CONSOLIDATED AND SINGLE AUDIT.pdf

## Insurance

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### Evidence of Insurance Coverage\*

Grantees of the ARPA Nonprofit Capital Project Fund will be required to maintain appropriate insurance related to your operations and this project. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance.

**If your organization does not have evidence of insurance coverage, please provide an explanation as to why.**

TATB COI\_GENERAL PURPOSE.pdf

### Insurance Requirement\*

**If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance or other appropriate coverages for the duration of the contract. If you would like to check with your insurance carrier on how to do this, here is the information about PCF you will need:**

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 if you are awarded a contract.**

**PCF will not ask for a certificate naming us as additional insured until the contracting stage.**

Yes, I understand and will comply with this requirement if awarded a contract.

## Post-Grant Requirements

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### Reporting Requirements Acknowledgment\*

Grantees will be required to submit a pre-award agreement within two weeks of receiving an award notice. In addition, grantees will be required to submit monthly expenditure reports until their project is completed and

their contract is closed out.

Financial information justifying all expenditures will also need to be provided. This includes but is not limited to:

- Invoices
- Canceled checks
- Credit card statements, along with a record of paying the credit card.

If you have any questions, please contact Rose Cervantes, ARPA Program Officer at [rcervantes@pinellascf.org](mailto:rcervantes@pinellascf.org).  
Yes, I agree to submit this grant agreement and impact report within the specified timeframes.

## *Additional Information*

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### **Additional Upload**

If you have something to share, you can upload it here in PDF format.

### **Anything else to share?**

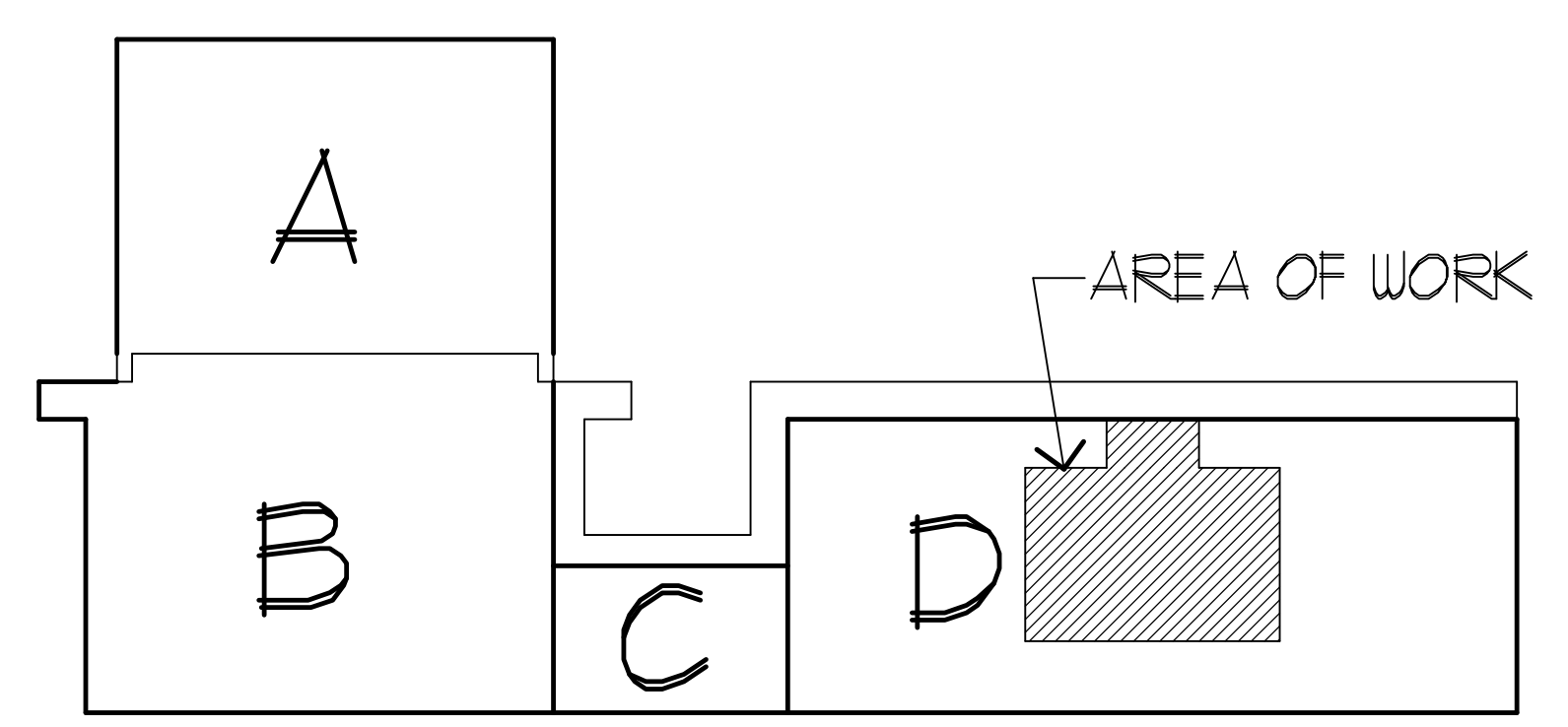
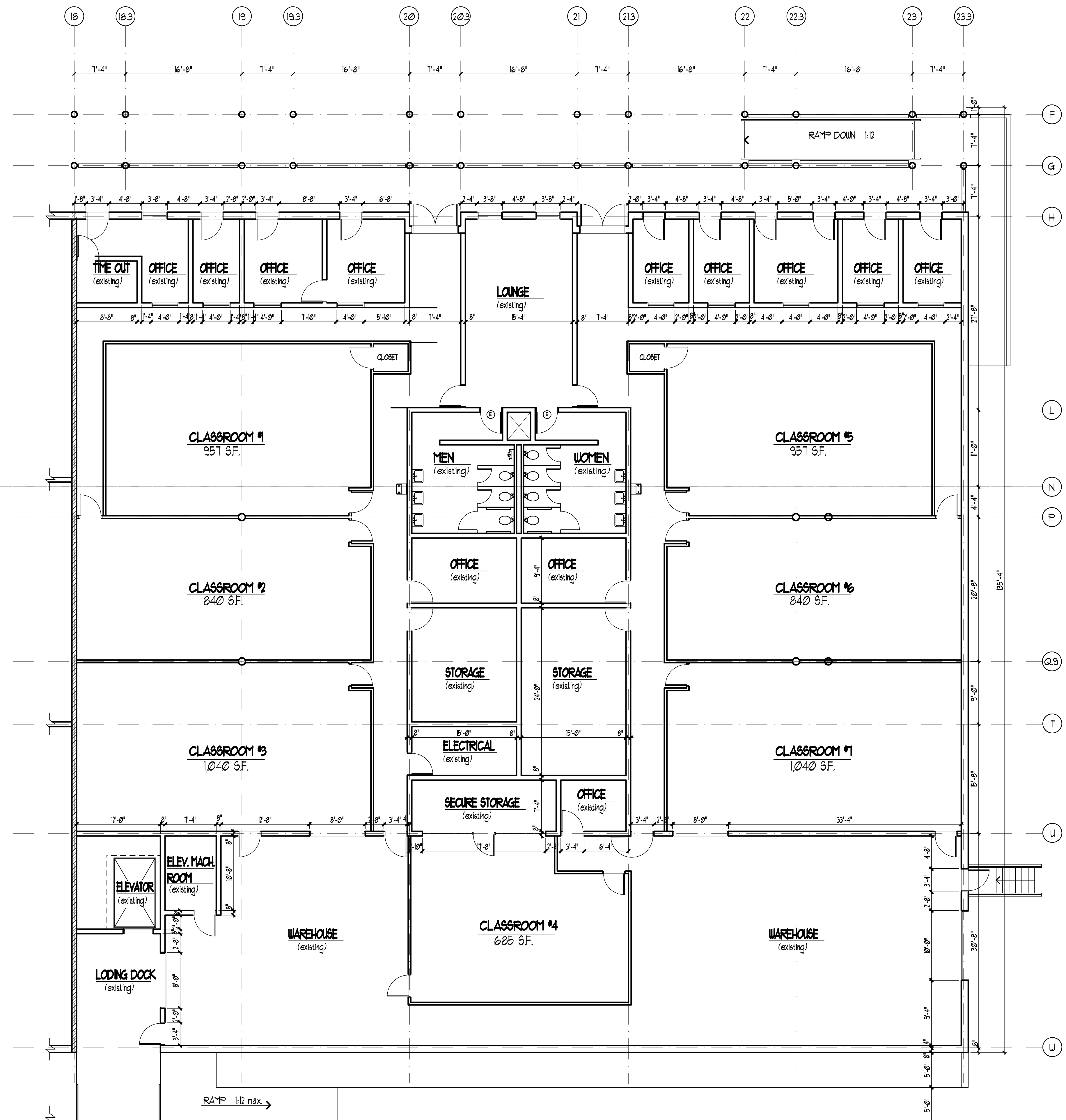
Is there anything else that you would like Pinellas Community Foundation to know or other information your organization would like to share that isn't addressed elsewhere in this application?

## File Attachment Summary

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### *Applicant File Uploads*

- A-1.1. Prelim 7 MAr '23.pdf
- TATB LONG CENTER LEASE AND AMENDMENT.pdf
- TATB PROJECT QUOTE\_CERTUS.pdf
- TATB Signed Architect Proposal.pdf
- TATB PROJECT BUDGET\_DOCUMENTS.pdf
- TATB FY 2022-23 BUDGET SUMMARY.pdf
- TATB BOARD OF DIRECTORS.pdf
- TATB 990.pdf
- TATB CONSOLIDATED AND SINGLE AUDIT.pdf
- TATB COI\_GENERAL PURPOSE.pdf



STEPHEN R. FOLLER ARCHITECTS, INC. 100%

**FOWLER ASSOCIATES ARCHITECTS, INC.**

1471 COURT STREET, SUITE 200, CLEARWATER, FL 33768 (771) 448-2001 F: (771) 441-5933  
 STATE OF FLORIDA ARCHITECTURAL LICENSE NUMBER: AR-2002-441  
 CERTIFICATE OF CORPORATE AUTHORIZATION NUMBER: 22091665

NO.	DATE	REVISION	BY

**Floor Plan - Classroom Area**

**The Arc of Tampa Bay**

WORKSHOP AREA REMODELING  
 1501 N. Belcher Rd.  
 Clearwater, Florida 34625

PROJECT NO. **16-206a**

SHEET NO. **A-11**



## AGREEMENT

This Partnership and Operational Support and Funds Agreement is made and entered into between the City of Clearwater, whose address is: Attn: Parks and Recreation Director, Post Office Box 4748, Clearwater, FL 33758-4748, hereinafter referred to as the *City*, and The Upper Pinellas Association for Retarded Citizens, Inc., a Florida nonprofit corporation, whose address is: 1501 North Belcher Road, Clearwater, FL 34625, referred to as the *Agency*.

**WHEREAS**, it has been determined to be highly desirable and socially responsible to provide activities to build and foster the confidence, educational, cultural, vocational and social skills and good habits in all young people, adults and families including those with developmental disabilities; and

**WHEREAS**, the City desires to provide programs and activities as a means to help young people, adults and families with developmental disabilities; and

**WHEREAS**, the Agency has established programs that provide educational, motivational, vocational, cultural and other activities for youth, adults and families in the community that have developmental disabilities; and

**WHEREAS**, the Agency has provided these programs to the community for over 30 years and at the Long Center for 15 years; and

**WHEREAS**, the Agency committed funds to the original construction of the Long Center; and

**WHEREAS**, the City owns certain land, facilities and buildings located at 1501 North Belcher Road in the City of Clearwater, (the legal description of which is attached hereto and incorporated herein as Exhibit "A") hereinafter referred to as the Center; and

**WHEREAS**, the Agency desires to partner with the City in providing educational, motivational, vocational and cultural programs for those citizens with developmental disabilities; by occupying and running certain day to day operations and offering programs within a certain portion of the Center, more particularly described in Exhibit "B", attached hereto and made a part hereof.

**NOW, THEREFORE**, the parties agree as follows:

### ARTICLE I. TERM

The term of this agreement shall be for a period of 5 years commencing on October 1, 2004 "Effective Date" and continuing through September 30, 2009 "Termination Date". This Agreement shall automatically renew for successive five (5) year periods unless notification is provided, in writing, by the terminating party sixty (60) days prior to the end of the then current term. However, nothing in this Agreement shall be deemed a waiver by the City of its right to cancel or not to renew this Agreement as otherwise provided herein. The expression "term hereof" refers to the initial term hereunder and to any extension thereof as provided herein.

## ARTICLE II. RESPONSIBILITIES OF THE AGENCY

1. **Services to be Provided:** The Agency shall provide at a minimum the following services:
  - a) **Programs:** Conduct educational, cultural, vocational and motivational programs at the Center for the benefit young people, adults and families with developmental disabilities throughout upper Pinellas County. Some of the core programs to be provided are as follows:
    - i) Parent support groups and skills training
    - ii) Vocational training
    - iii) Job counseling and related economic development activities
    - iv) Development activities
    - v) Linkages to the health care system and other community services
    - vi) Outreach (including home visits when appropriate)
    - vii) Social outings and trips for clients
    - viii) Educational classes to teach basic life skills
  - b) **Assistance to the Community:** The Agency will maintain communication and interaction with the surrounding community through such avenues as:
    - i) Facilitation and support of community meetings and activities
    - ii) Distribution of educational and promotional materials throughout the community regarding programs and activities of the Agency.
  - c) **Supervision of Center Activities and Common Areas:** Supply the necessary leadership and supervision for the conduct of Agency activities and their clients while on Center property.
  - d) **Hours of Operation:** As much as possible, the Agency will provide programs and activities at the center on a daily basis and establish regular operating hours, subject to approval by the City.
2. **Area to be Served:** Services rendered through this agreement shall be provided not only to citizens of the corporate limits of Clearwater but also to citizens North of Ulmerton Road and South of the Pasco County line.
3. **Use of The Long Center:**
  - a) **No Illegal Use:** The Agency promises and agrees that they will make or allow no unlawful, improper or offensive use of the premises.
  - b) **Rules for Use:** Rules and regulations governing the use of the Center may be established by the Agency, **providing** they are not in conflict or inconsistent with the ordinances, policies or operating rules of the City or of this Agreement. Such



rules and regulations developed by this Agency may provide for and allow reasonable user fees to be retained by the Agency.

- c) **Inspection by City:** The Agency understands and agrees that the Center premises may be entered and inspected at any time by the City's officers, agents and employees. The City shall notify the Agency at least 48 hours prior to any inspections, unless entry is necessary due to an emergency as determined by the City in its sole discretion.
- d) **General Adherence to City Ordinances:** Notwithstanding any limitations implied by the provisions above, the Agency promises to observe all City ordinances.
- e) **Signage:** The Agency may place an identification sign on the Center or in the park according to City codes with approval from the City at the Agency's expense.
- f) **Structure:** No permanent alterations or improvements to the interior or exterior of the building may be made without the written consent of the City. Any permanent structural additions approved by the City will become City property, upon termination or expiration of this Agreement.
- g) **Use of areas other than those described in Exhibit B:** The Agency may use the gymnasium and other Long Center space at no charge if available and upon approval from the City.

4. **Maintenance of the Center by the Agency:**

- a) **Custodial Maintenance:** The Agency shall maintain the Center and adjacent areas used by the Agency in a clean and orderly condition.
- b) **Repair of Damage:** The Agency understands and agrees that it is responsible for and will cause to be repaired at the Agency's expense, damage to the Center other than normal wear and tear or vandalism.

5. **Payment for operating expenses:**

- a) The Agency is responsible to pay for the following operating expenses related to their use of the facility.
  - 1. All operating expenses associated with that portion of the Center as described in Exhibit B where they are either billed or metered exclusively for such use.
  - 2. For the following items that are shared with the City, the Agency will be billed monthly to pay 50% of the bill, payable by the 20<sup>th</sup> of each month.
    - Water - domestic (does not include pool water)

- Sewer
- Storm Water
- Gas (for hot water heater boiler)
- Utility Tax
- Fire Alarm Maintenance

3. The Agency shall pay for the dumpster used exclusively for Agency activities and will pay for the elevator maintenance for the elevator that is included in Exhibit B.

4. The Agency shall pay for their share of electrical consumption based on the formula and sample attached in Exhibit C and payable by the end of each month.

5. The Agency and City will share equally in the cost to maintain those areas that are determined to be common areas. The current common areas include the following:

- Parking Lot/Driveways
- Plaza Area (including first floor restrooms)
- Parking Lot and Driveway Lights

b) In the event another partner is included at the Long Center they will be responsible to share in common area costs associated with its occupancy or use relative to the facilities it utilizes or any costs that can be directly associated to said occupancy or use apart from City or other partners.

c) The Agency will provide replacement maintenance for all major capital components of the building including air conditioners, roof, painting, plumbing and electrical for all areas described in Exhibit B.

6. **Payment of Fees and Taxes:** The Agency shall obtain all required licenses at its own expense and shall pay all required taxes necessary to the Agency's operation at the Center.

7. **Scheduled Reports of Agency Activities:** The Agency shall furnish the City Parks and Recreation Department, with an annual report of activities conducted under the provisions of this agreement within sixty (60) days of the end of the Agency's fiscal year. Each report is to identify the number of clients served, the type of activities, programs offered and costs of such services.

8. **Creation, Use, and Maintenance of Financial Records:**

a) **Creation of Records:** Agency shall create and maintain financial and accounting records, books, documents, policies, practices, procedures and any information necessary to reflect fully the financial activities of the Agency. Such records shall be available and accessible at all times for inspection, review, or audit by authorized City representatives.

- b) **Use of Records:** Agency shall produce such reports and analyses that may be required by the City to document the proper and prudent stewardship and use of the facilities.
  - c) **Maintenance of Records:** All records created hereby are to be retained and maintained for a period not less than five (5) years and must be provided in accordance with applicable law.
9. **Audit and Management Letter:** Within 120 days of the close of its fiscal year, Agency agrees to submit to the City a certified independent fiscal audit of all its corporate activities and any accompanying management letter(s). This audit shall be conducted consistent with American Institute of Certified Public Accountants (AICPA) Standards for Non Profit Organizations or other mutually agreed upon standard.
10. **Non-discrimination:** Notwithstanding any other provisions of this agreement during the term of this agreement, the Agency for itself, agents and representatives, as part of the consideration for this agreement, does covenant and agree that:
- a) **Nondiscrimination:** Agency agrees that no person shall, on the grounds of race, sex, handicap, national origin, religion, marital status or political belief, be excluded from participation in, denied the benefit(s) of, or be otherwise discriminated against as an employee, volunteer, or client of the provider. Agency agrees to maintain reasonable access to handicapped persons.
  - b) **Inclusion in Subcontracts:** The Agency agrees to include the requirement to adhere to Title VI and Title VII of the Civil Rights Act of 1964 in all approved sub-contracts.
  - c) **Breach of Nondiscrimination Covenants:** In the event of conclusive evidence of a breach of any of the above non-discrimination covenants, the City shall have the right to terminate this agreement immediately.
11. **Publicizing of City Support:** Agency agrees to utilize every reasonable opportunity to publicize the support received from the City. Agency further agrees to supply the City, up to three copies of any publication developed in connection with implementation of programs addressed by this Agreement. Such publications will state that the program is supported by the City.
12. **Liability and Indemnification:** The Agency shall act as an independent contractor and agrees to assume all risks of providing the program activities and services herein agreed and all liability therefore, and shall defend, indemnify, and hold harmless the City, its officers, agents, and employees from and against any and all claims of loss, liability, and damages of whatever nature, to persons and property, including, without limiting the generality of the foregoing, death of any person and loss of the use of any property, except claims arising from the negligence or willful misconduct of the City or City's agents or employees. This includes, but is not limited to matters arising out of or claimed to have been caused by or in any manner related to the Agency's activities or those of any

approved or unapproved invitee, contractor, subcontractor, or other person approved, authorized, or permitted by the Agency in or about its premises whether or not based on negligence.

13. **Insurance:** The Agency shall procure at its expense and maintain during the term of this Agreement insurance as shown below:
  - a) A Comprehensive General Liability policy covering claims for injuries to persons or damage to property which may arise from or in connection with use of the Center premises by the Agency including all activities occurring thereon.
  - b) A Business Automobile Liability Policy covering claims for injuries to persons or damage to property that arise from or in connection with use of a motor vehicle owned by the Agency.
  - c) Insurance procured in accordance with sections 13 (a) and (b) shall have minimum coverage limits of \$1,000,000.
  - d) Except for Worker's Compensation each insurance policy issued as a requirement of this Agreement shall name the City of Clearwater as an additional named insured. The coverage shall contain no special limitations on the scope of protection afforded to the City, its officials, employees, agents or volunteers.
  - e) The Agency shall furnish the City with Certificate(s) of Insurance with all endorsements affecting coverage required by this section. These forms shall be received and approved by the City's Parks and Recreation liaison before execution of this Agreement by authorized City officials. Agency shall provide a copy of applicable insurance policies at the request of the City.
14. **Worker's Compensation:** The Agency shall provide worker's Compensation insurance for all their employees in an amount at least equal to the statutory limits of coverage according to applicable State and Federal laws. In addition, the policy shall include employer's liability coverage with a limit of \$500,000 per occurrence.

### ARTICLE III. RESPONSIBILITIES OF THE CITY

1. **Grant of Funds:** There shall be no monetary funding by either party to this agreement.
2. **Grant of In-Kind Services:**
  - a) The City agrees to provide lawn and landscape maintenance for all areas described in Exhibit "A".
  - b) The City agrees to pay for the solid waste cost for the dumpsters not serving UPARC.

- c) The City will provide for maintenance of the elevator in the plaza area and will share in the maintenance of the first floor restroom with UPARC.
  - d) The City shall provide for building property insurance under the City self-insurance plan, however, if the Agency desires coverage for their contents they will need to purchase their own policy. Agency shall provide insurance as otherwise provided for herein.
  - e) The City will not provide any other additional in kind services, supplies, labor or equipment whether on loan or for consumption to the Agency.
3. **City Liaison:** The Recreation Programming Superintendent of the City of Clearwater will serve as the City Liaison for the Agency.

#### **ARTICLE IV. DISCLAIMER OF WARRANTIES**

This Agreement constitutes the entire Agreement between the parties on the subject hereof and may not be changed, modified, or discharged except by written Amendment duly executed by both parties. No representations or warranties by either party shall be binding unless expressed herein or in a duly executed Amendment hereof.

#### **ARTICLE V. TERMINATION**

- 1. **For Cause:** Failure to adhere to any of the provisions of this agreement as determined by the City shall constitute cause for termination. This agreement may be terminated with 30 days written notice without any further obligation by City.
- 2. **For Municipal Purpose:** The City may terminate this Agreement in the event it determines that the premises are required for any other municipal purposes by giving sixty (60) days written notice of such intended use, following which this Agreement shall terminate in every respect, and both parties shall be relieved of any further obligations hereunder, except that Agency shall be responsible for full payment of all costs and expenses resulting from the operation hereof, together with any other monies due in accordance with this Agreement.

#### **ARTICLE VI. NOTICE**

Any notice required or permitted to be given by the provisions of this agreement shall be conclusively deemed to have been received by a party hereto on the date it is hand-delivered to such party at the address indicated below (or at such other address as such party shall specify to the other party in writing), or if sent by registered or certified mail (postage prepaid), when actually received or on the fifth (5th) business day after the day on which such notice is mailed and properly addressed, whichever is earlier.

- 1. If to City, addressed to Parks and Recreation Director, P.O Box 4748, Clearwater, FL 33758. With copy to: City Attorney, P.O. Box 4748, Clearwater, FL 33758.

FLORIDA POWER – METER READINGS

Reading Date: 7/12/2004

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0	0	4	3	3	1				
		Last Month Reading: <table border="1"><tr><td>0</td><td>0</td><td>3</td><td>7</td><td>6</td><td>3</td></tr></table>	0	0	3	7	6	3	
0	0	3	7	6	3				
		<u>          5 6 8</u>	x 240	<u>1 3 6 3 2 0</u> KWH					
#2	Kitchen Meter (#2 Meter)	This reading: <table border="1"><tr><td></td><td>3</td><td>4</td><td>8</td><td>9</td><td>1</td></tr></table>		3	4	8	9	1	
	3	4	8	9	1				
		Last Month Reading: <table border="1"><tr><td>0</td><td>3</td><td>4</td><td>8</td><td>9</td><td>1</td></tr></table>	0	3	4	8	9	1	
0	3	4	8	9	1				
		<u>                                </u>	x 240	<u>          3 2 0</u> KWH average					
#3	BS Meter Site/Sports)	This reading: <table border="1"><tr><td></td><td>7</td><td>5</td><td>7</td><td>9</td><td>1</td></tr></table>		7	5	7	9	1	
	7	5	7	9	1				
		Last Month Reading: <table border="1"><tr><td>0</td><td>7</td><td>5</td><td>4</td><td>0</td><td>5</td></tr></table>	0	7	5	4	0	5	
0	7	5	4	0	5				
		<u>          3 8 6</u>	10	<u>          3 8 6 0</u> KWH					
#4	BP Meter (pool)	This reading: <table border="1"><tr><td>1</td><td>6</td><td>8</td><td>4</td><td>1</td><td>1</td></tr></table>	1	6	8	4	1	1	
1	6	8	4	1	1				
		Last Month Reading: <table border="1"><tr><td>1</td><td>6</td><td>5</td><td>8</td><td>5</td><td>0</td></tr></table>	1	6	5	8	5	0	
1	6	5	8	5	0				
		<u>          2 5 6 1</u>	10	<u>          2 5 6 1 0</u> KWH					
#5	FL Meter (Football Lights)	This reading: <table border="1"><tr><td></td><td>2</td><td>2</td><td>8</td><td>2</td><td>6</td></tr></table>		2	2	8	2	6	
	2	2	8	2	6				
		Last Month Reading: <table border="1"><tr><td>0</td><td>2</td><td>2</td><td>7</td><td>1</td><td>3</td></tr></table>	0	2	2	7	1	3	
0	2	2	7	1	3				
		<u>          1 1 3</u>	10	<u>          1 1 3 0</u> KWH					

**CITY OF CLEARWATER/ELECTRIC CHARGES**

TO: Larry Torbert  
Tom Buckley  
FROM:  
DATE:

**MONTHLY ELECTRIC COMPUTATION**

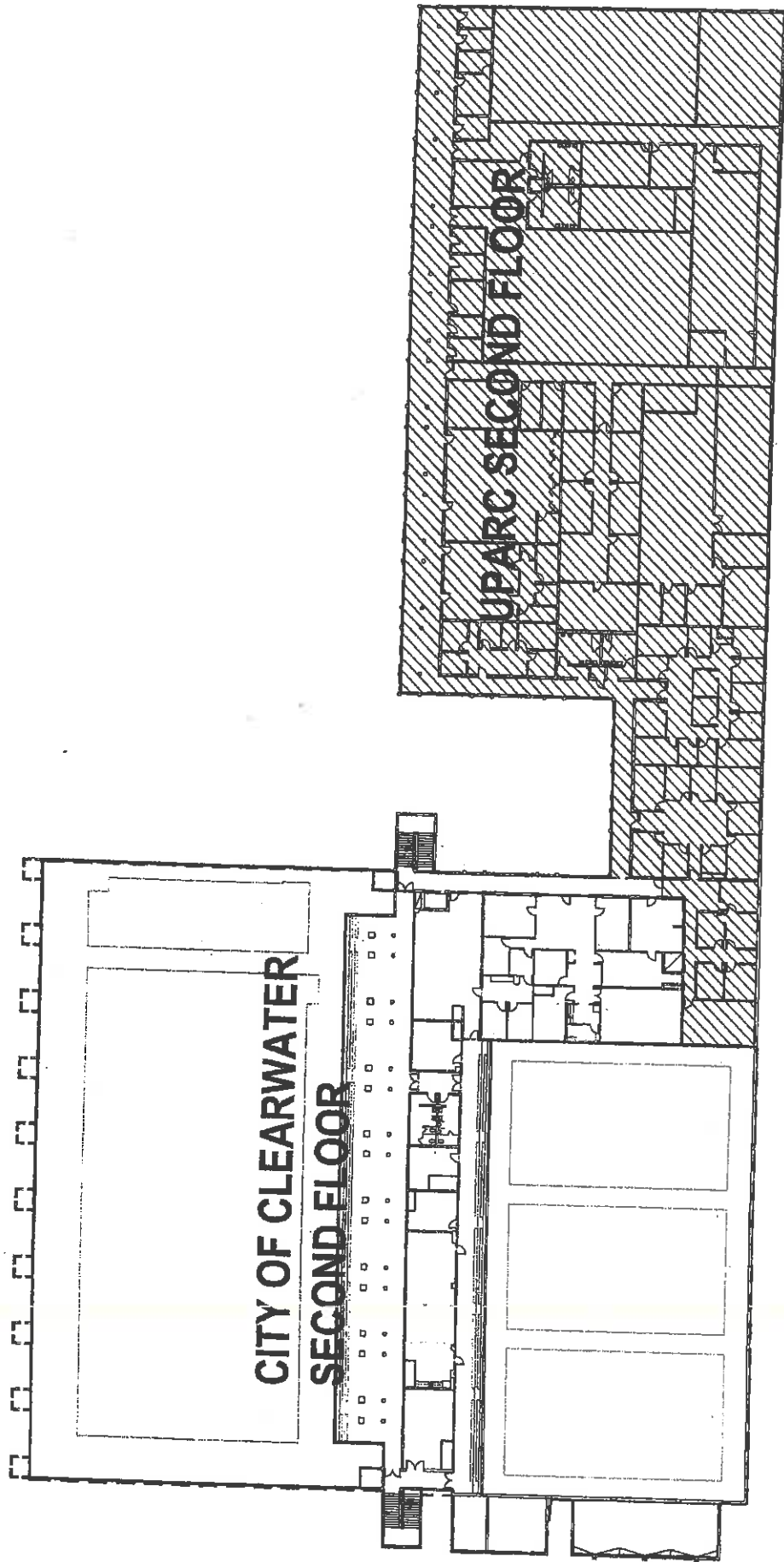
Period from/period to

1 "B" Building Meter	136,320	#1	
4 Pool Meter	25,610	#4	
5 Football Lights	1,130	#5	
3 Center Share of Perimeter Lights	3,860	1,365	#3
			(#3-#5) 2,730
Center's Monthly KWH	164,425	#1+#4+#5+(#3-#5/2)=LC	
UPARC'S Monthly KWH	283,130	118,705	(#3-#5)/2 1365
			M - LC
<b>TOTAL KWH</b>	<u>283,130</u>		
UPARC'S KWH	118,705		
TOTAL KWH	283,130		
UPARC'S USAGE %	<u>41.93%</u>		
CENTER'S KWH	164,425		
TOTAL KWH	283,130		
CENTER'S USAGE %	<u>58.07%</u>		
Statement Amount	<u>\$19,089.40</u>		
UPARC'S SHARE	\$8,003.42		
CENTER'S SHARE	\$11,085.98		
TOTAL STATEMENT AMOUNT	<u>\$19,089.40</u>		

Make Check Payable to: "CITY OF CLEARWATER"  
Attention:  
P O Box 4748  
Clearwater, FL 33758-4748

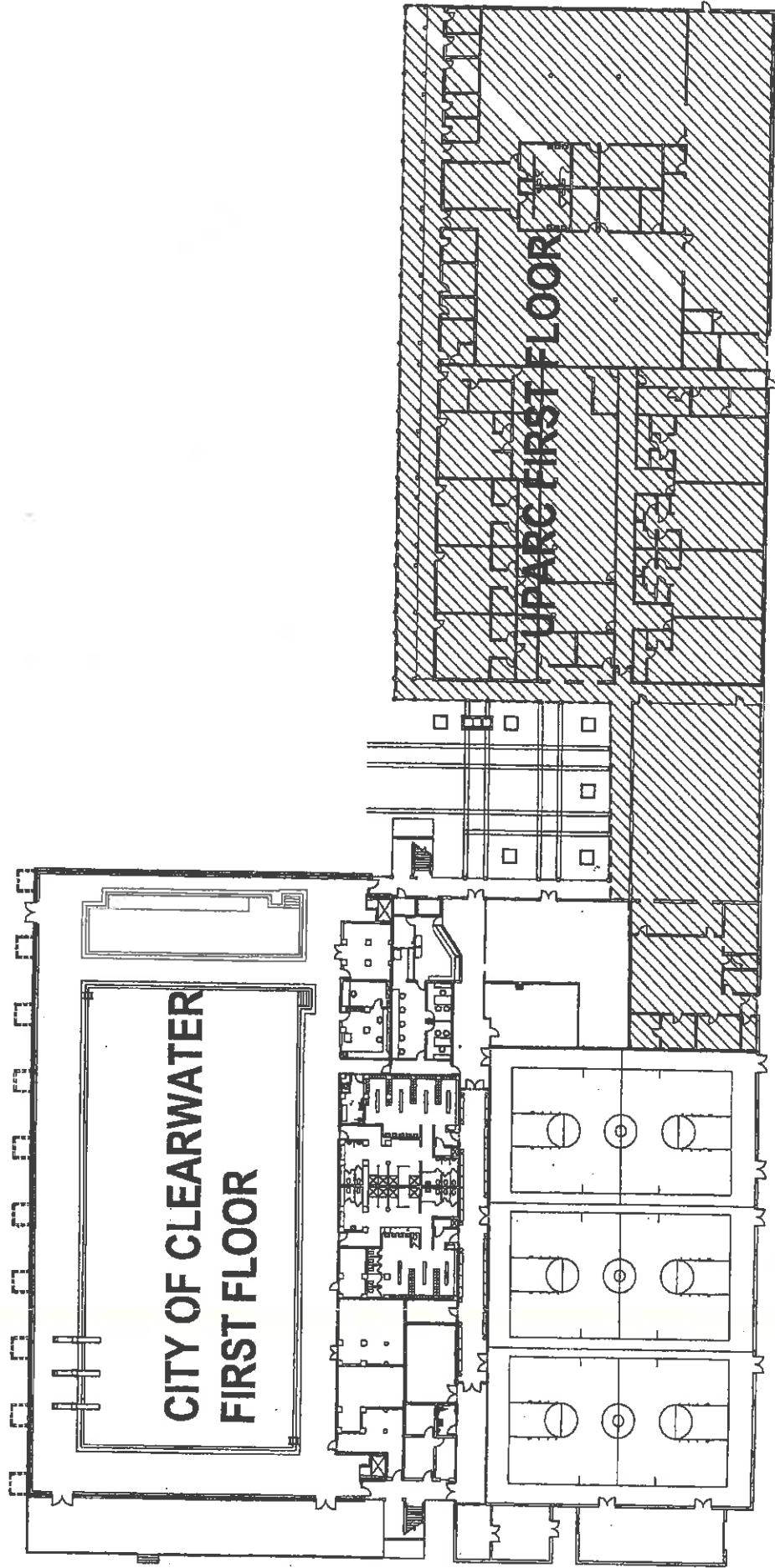
**INVOICE DUE UPON RECEIPT**

1



**LONG CENTER FLOOR PLAN**





**LONG CENTER FLOOR PLAN  
EXHIBIT B**

## Exhibit "A"

### Legal Description

A tract of land lying within the Northwest 1/4 of Section 7, Township 29 South, Range 16 East, Clearwater, Pinellas County, Florida and being more particularly described as follows:

Commence at the Northwest corner of said Section 7; thence S 89°35'50" E, along the North line of the Northwest 1/4 of said Section 7, for 55.00 feet to the East right-of-way line of Belcher Road; thence S 00°04'51" E, along said East right-of-way line and along a line being 55.00 feet East of and parallel to the West line of the Northwest 1/4 of said Section 7, same also being the bearing basis of this description, for 480.50 feet to the Southwest corner of that property described in O.R. Book 6247 on page 1429 and being the Point of Beginning; thence S 89°35'50" E, along the South line of said property, and along a line 480.48 feet South of and parallel to the North line of said Northwest 1/4, for 390.04 feet to the center of a sanitary manhole; thence continue S 89°35'50" E, along said parallel line, for 272.65 feet to the centerline of a creek; thence southeasterly approximately 850 feet along said centerline, same also being the westerly bounds of that certain property described in O.R. Book 5851, on page 1012, the following nine (9) courses being used for closure purposes; (1) thence S 33°42'24" E, for 10.60 feet; (2) thence S 20°46'23" E, for 139.50 feet; (3) thence S 01°02'42" E, for 100.92 feet; (4) thence S 26°41'04" E, for 42.96 feet; (5) thence N 83°42'51" E, for 33.70 feet; (6) thence S 65°53'11" E, for 50.08 feet; (7) thence S 54°52'27" E, for 146.40 feet; (8) thence S 47°12'36" E, for 199.78 feet; (9) thence S 79°53'47" E, for 93.99 feet; thence, leaving said creek centerline, S 89°36'10" E, for 95.00 feet to the perpendicular intersection with the East line of the Northwest 1/4 of the Northwest 1/4 of said Section 7; thence S 00°23'50" W, along said East line, for 324.98 feet to the Southeast corner of the Northwest 1/4 of the Northwest 1/4 of said Section 7; thence N 89°44'07" W along the South line of the Northwest 1/4 of the Northwest 1/4 of said Section 7, for 232.83 feet to a point on the northeasterly right-of-way line of a 60.00 foot Seaboard Coast Line Railroad right-of-way; thence N 72°45'16" W, along said northeasterly line, for 1085.20 feet to the East right-of-way line of Belcher Road; thence N 00°04'51" W along said East line and along a line 55.00 feet East of and parallel to the West line of the Northwest 1/4 of said Section 7, for 539.23 feet to the Point of Beginning, and containing 15.78 acres, more or less.

2. If to Agency, addressed to UPARC, Chief Executive Officer, 1501 North Belcher Road, Clearwater, FL 33765.


**ARTICLE VIII. EFFECTIVE DATE**

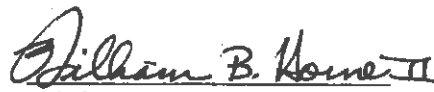
The effective date of this agreement shall be as of the first day of October 2004.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals this 18<sup>th</sup> day of October, 2004.

Countersigned:

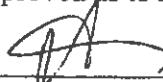
CITY OF CLEARWATER, FLORIDA


  
\_\_\_\_\_  
Brian J. Augst  
Mayor

By:   
\_\_\_\_\_  
William B. Horne, II  
City Manager


Approved as to form:

Attest:

  
\_\_\_\_\_  
Laura Lipowski  
Assistant City Attorney

  
\_\_\_\_\_  
Cynthia E. Goudeau  
City Clerk

THE UPPER PINELLAS ASSOCIATION FOR RETARDED CITIZENS, INC

By:   
\_\_\_\_\_  
Printed Name: Thomas J. Buckley  
Chief Executive Officer

## FIRST AMENDMENT TO AGREEMENT

THIS Amendment to that certain Agreement ("Agreement") dated October 18, 2004, is hereby made and entered into on August 27, 2008, 2008; between the CITY OF CLEARWATER, FLORIDA, a municipal corporation of the State of Florida, ("City") and THE UPPER PINELLAS ASSOCIATION FOR RETARDED CITIZENS, INC., a Florida non-profit corporation, ("Agency").

WHEREAS, City and Agency agree to amend the Agreement between the two parties to decrease the area to be occupied and used by Agency; and,

WHEREAS, the Agency's responsibility for certain costs related to its use and occupation shall be correspondingly decreased on a pro-rata basis.

NOW THEREFORE, the Agreement is hereby amended as follows:

1. The City and Agency agree that certain areas of the building will be returned to the City for the City's use in conjunction with the Center as reflected in Amended Exhibit "B", attached hereto and incorporated herein. Amended Exhibit "B" shall supersede Exhibit "B" in all respects and shall be binding on the parties.

2. Article II, Paragraph 5(a)(2) is amended to provide that the Agency pay 40% of the following enumerated costs and shall read: For the following items that are shared with the City, the Agency will be billed monthly to pay 40% of the bill, payable by the 20th of the month.

- Water - domestic (excludes pool water)
- Sewer
- Storm Water
- Gas (for hot water heater boiler)
- Utility Tax
- Fire Alarm Maintenance
- Electricity (excludes the aquatic facility, athletic field lights, playground lights and concession area meters)

3. Article II, Paragraph 5(c) is amended to provide that Agency no longer be responsible for air conditioner and roof capital maintenance and shall read as follows: The Agency will provide replacement maintenance for all major capital components of the building including painting, plumbing and electrical for all areas described in Exhibit "B".

4. Article III, Paragraph 2(f) is added to provide that the City shall be responsible for air conditioner and capital maintenance and shall read as follows: The City shall provide for replacement maintenance for all major capital components of the roof and HVAC system for all areas of the Center, including the area as described in Amended Exhibit "B".

IN WITNESS WHEREOF, the parties have executed this Amendment the day and year first above written.

Countersigned:

CITY OF CLEARWATER, FLORIDA

Frank V. Hibbard  
Frank V. Hibbard  
Mayor

By: William B. Horne II  
William B. Horne, II  
City Manager

Approved as to form:

Laura Lipowski  
Laura Lipowski  
Assistant City Attorney

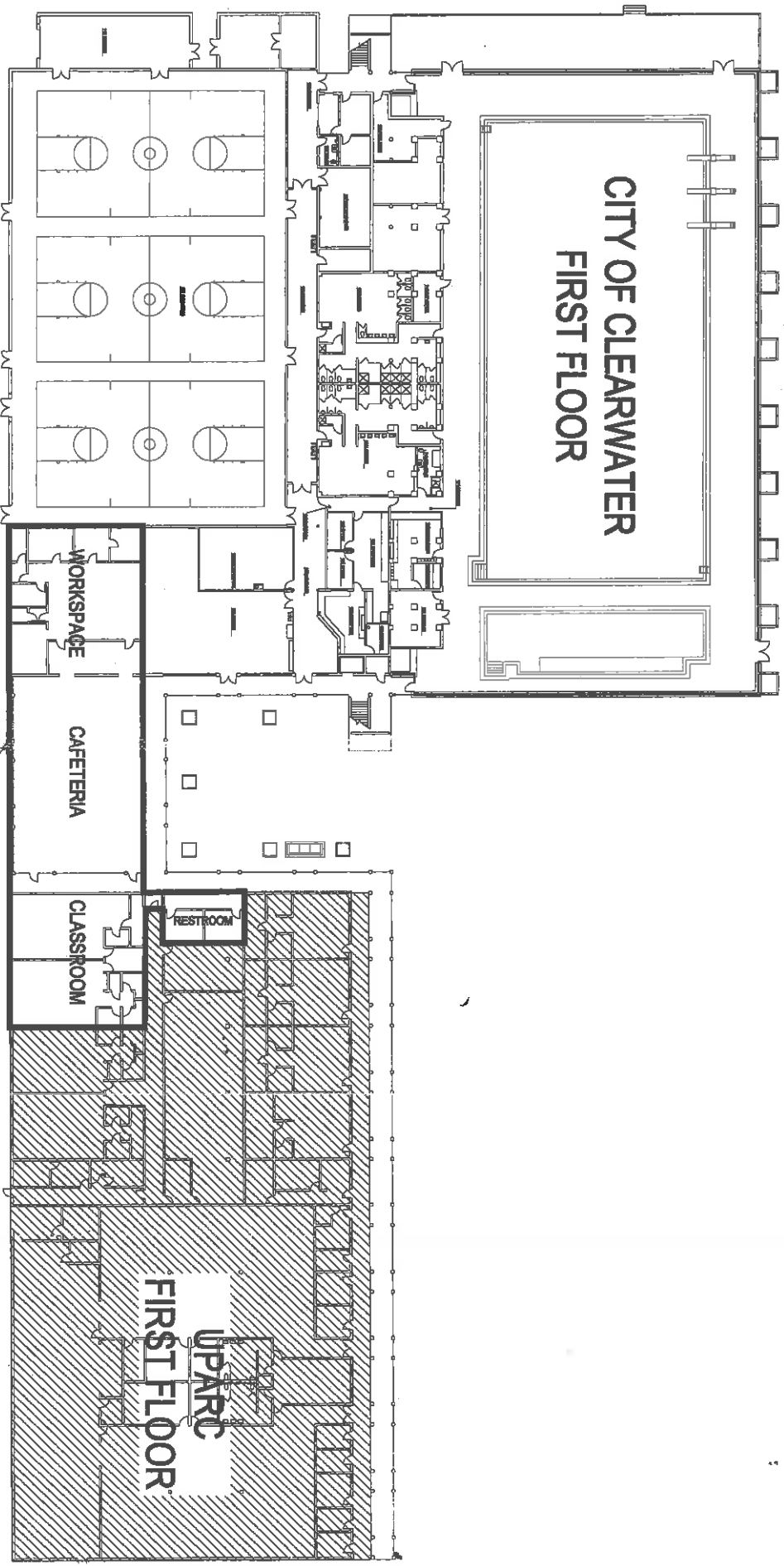
Attest:

Mary E. Goudeau, Deputy Clerk  
for Cynthia E. Goudeau  
City Clerk

THE UPPER PINELLAS ASSOCIATION  
FOR RETARDED CITIZENS, INC.

By: Thomas J. Buckley  
Printed Name: Thomas J. Buckley  
Thomas J. Buckley, EdD  
Executive Director  
Upper Pinellas Association of Retarded Citizens





**LONG CENTER FLOOR PLAN  
EXHIBIT B**

ADDITIONAL 8500 S.F. TO BE  
USED FOR SENIOR CENTER

# CITY OF CLEARWATER/ELECTRIC CHARGES

TO: Larry Torbert  
Tom Buckley  
FROM:  
DATE:

## MONTHLY ELECTRIC COMPUTATION

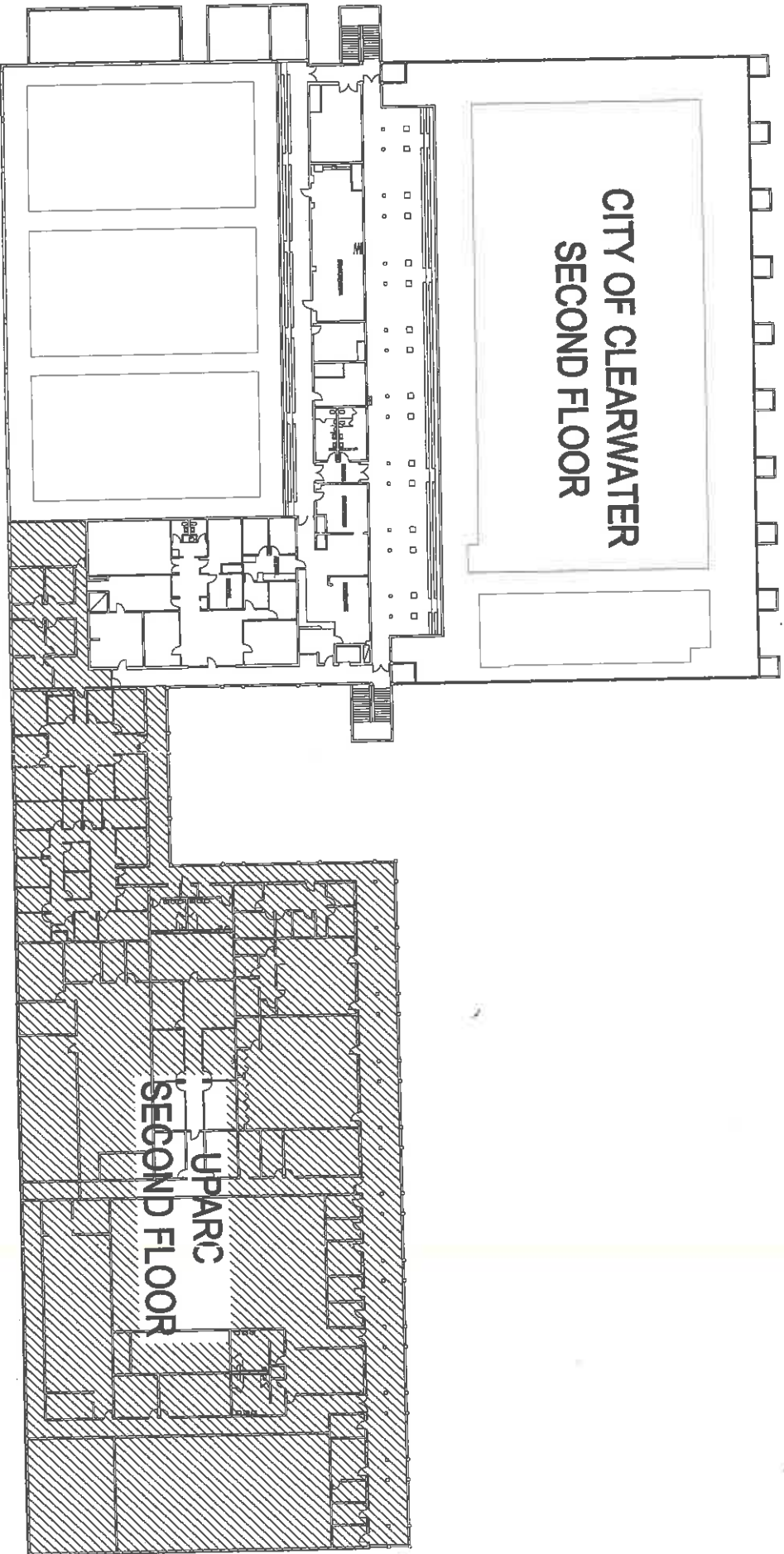
Period from/period to

1 "B" Building Meter		136,320		#1	
4 Pool Meter		25,610		#4	
5 Football Lights		1,130		#5	
3 Center Share of Perimeter Lights	3,860	1,365		#3	
				(#3-#5)	2,730
				(#3-#5)/2	1365
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TOTAL KWH		<u>283,130</u>			
UPARC'S KWH		118,705			
TOTAL KWH		283,130			
UPARC'S USAGE %		<u>41.93%</u>			
CENTER'S KWH		164,425			
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CENTER'S USAGE %		<u>58.07%</u>			
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Make Check Payable to "CITY OF CLEARWATER"  
Attention:  
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Clearwater, FL 33758-4748.

**INVOICE DUE UPON RECEIPT**

1



CITY OF CLEARWATER  
SECOND FLOOR

UPARC  
SECOND FLOOR

LONG CENTER FLOOR PLAN  
EXHIBIT B





## The Arc Tampa Bay ADT Redesign Budget

The Arc Tampa Bay (TATB) has a Property Committee that oversees all facility projects. The Property Committee is comprised of various individuals with expertise in construction and construction management. For all extensive renovation and development projects, the Property Committee requires scope of work development in order to inform prospective bidders of the details related to each project. Scope of work (SOW) plans are developed by contracted architects, many who have worked on TATB projects in the past. The committee views that detailed SOW drawings will enable general contractors to provide the most accurate and fair estimates when preparing their proposals. In many cases, TATB must absorb the costs of architectural services as it may take several months to develop project SOW plans. This expense is deemed necessary in order to start projects prior to procuring funding as many funding opportunities have a one year contract obligation period, a limited time to perform extensive renovations. For this project, TATB did work with a general contractor with extensive experience performing renovations at the Long Center in order to develop a draft budget. The project is such that TATB can complete the renovations in phases and focus on priority items that will have the biggest impact in adult day program services.



9/28/2023 9:42

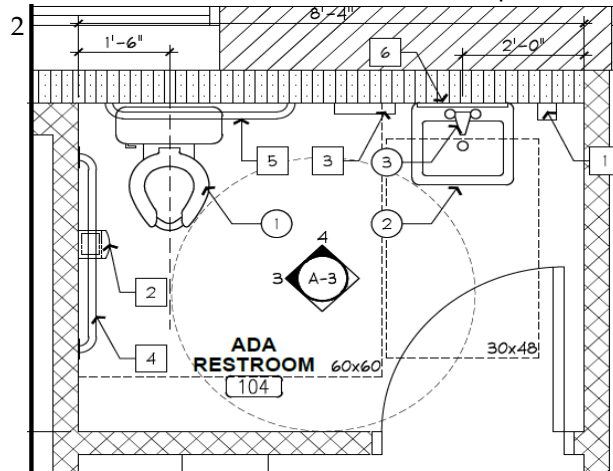
**CONCEPT ESTIMATE**

Summary	COST
Second Floor Kitchen Hood	37,177.25
Remove Storage wall	28,908.41
Built in Cabinets	80,295.60
Glass walls ( Storefront Style Tempered/impact glazing)	67,342.07
Add Room to First Floor Warehouse	34,984.43
Add restroom to 1st Floor	33,029.37
Permit Fees	\$ 2,817.37
Permit plans and architectural services 10%	\$ 28,455.45
Owner Contingency (10%)	\$ 31,300.99
<b>Total</b>	<b>\$ 344,310.94</b>

Total from 9/7/2022	\$	315,043.55
Total Increase	\$	29,267.39
Percentage increase		9.29%

CERTUS BUILDERS, INC.  
BID CLARIFICATIONS TO PROPOSAL

1 This is the best estimate of value of requested changes as understood by the author



3 Rest Room Type

4 Permit plans and architectural services estimate added to bottom line

5 Costs Based on Construction in year 2023

6 Bond costs are not included if needed add 2.5% about \$8,000.00

7

1

2

Fowler Associates Architects, Inc.

1421 Court Street; Suite D

Clearwater, Florida 33756

Stephen R. Fowler, AIA, NCARB

Florida Registration: AR0005441

09 January 2023

The Arc of Tampa Bay  
1501 N. Belcher Road  
Clearwater, Florida 33765

Attn: Ms. Carolyn Reginilli

Re: Interior Remodeling

Dear Carolyn,

Thank you for the opportunity to be of service to the Arc. We are always very impressed with the facility and the everyday help you and your staff bring to our special needs community.

We understand the scope of the work is to provide design services:

1. To remodel the existing workshops into three classrooms in each bay and an additional smaller classroom within the existing warehouse area. These classrooms are to include built-in storage units at the perimeter and windows for observation. Please note that with the change of use to classrooms, certain additional exiting criteria will come into play.
2. Connect the new classroom areas through the existing storage rooms.
3. Repurpose the existing office next to the Volunteer's office into restroom(s); either one unisex, ADA compliant facility or two smaller restrooms.
4. Install a new non-vented hood for the existing teaching kitchen range on the second floor

Our compensation for this work is as follows:

- **Transfer of Documents:** Reuse the architectural drawings and information from our construction documents from 2016. .... N/C.

- **Schematic Design:** Provide floor plan and interior elevations of the areas that are to be remodeled along with plumbing fixture selection for your review/input/comments:..... \$2,150.00.
- **Design Development:** Refine the plans and elevations after review by your staff and facility users: ..... \$800.00.
- **Contract Documents:** The drawings and specifications for the bidding, permitting and constructing the improvements:. \$3,950.00.
- **Contract Administration:** Make periodic visits to the construction areas, respond to issues and questions from the contractor and review the contractor's applications for payments. This will be charged on a per visit amount of \$200.00 per visit, two visits per month, with an anticipated construction time of six months. .... \$2,400.00.

**TOTAL COMPENSATION:** ..... **\$9,300.00.**

Not included in the above are landscape design and details which will be provided by you, costs associated with plotting, printing and duplication of documents, long distance communication charges, if any, and any out of pocket costs associated with this work.

We believe a realistic timeline should be as follows:

- Preliminary and schematic design for Owner's review/comments: . 3 weeks
- Review and comments by owner: ..... 1 week
- Construction documents:..... 5 weeks
- Final; Owner's review, bidding and permitting:..... 6 weeks
- Construction time:..... 6 months

Should the scope of the project change or revisions be necessary after the design has been approved, these will be invoiced at an hourly rate depending on the individuals involved and are as follows:

- Principal Architect:..... \$200.00/hr.
- Technical & Drafting Personnel: ..... \$125.00/hr.
- Secretarial & Office Personnel: ..... \$60.00/hr.

Any changes made to the permit/construction documents either by the Owner or Contractor, without the written knowledge of the Design Professionals, absolves all responsibility for those changes without proper

authorization by the Design Professionals of record. In recognition of the relative risks and benefits of the project to the Client/Owner and the design professionals, the risks have been allocated such that the client agrees, to the fullest extent permitted by law, to limit the liability of the design professionals to the Client for any and all claims, losses, costs, damages of any nature whatsoever or claim expenses or claim expenses from any cause, or causes, including attorney's fees and costs and expert witness fees and costs, so that the total aggregate liability of the Design Professionals to the Client shall not exceed the Design Professional's total fee for services rendered on this project. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.

Again, we sincerely appreciate the opportunity to offer our services and to work on this project. If this meets with your approval, please sign as indicated below and we will initiate preliminary documents for your review.

Carolyn, I hope this will answer any questions you may have. If not, however, please feel free to give our office a call; and again, thank you for the opportunity to work with you and your staff.

Regards,

Stephen R. Fowler, AIA, NCARB

SRF: mf

Approved: \_\_\_\_\_



Date: \_\_\_\_\_

2/23/2023





## The Arc Tampa Bay ADT Redesign Budget

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**ATTACHMENT B-3 – CAPITAL BASED BUDGET  
SUMMARY**

PROJECT NAME: \_\_\_\_\_

CONTRACTOR SFS PAYEE NAME: \_\_\_\_\_

CONTRACT PERIOD: From: \_\_\_\_\_

To: \_\_\_\_\_

CATEGORY OF EXPENSE	GRANT FUNDS	MATCH FUNDS	MATCH %	OTHER FUNDS	TOTAL
1. Scoping and Pre-Development					
2. Design					
3. Acquisition					
4. Construction					
5. Administration					
6. Working Capital/Reserves					
7. Other					
<b>TOTAL</b>					

Contract Number: # \_\_\_\_\_

**ATTACHMENT B-3 – CAPITAL BASED BUDGET  
DETAIL**

SCOPING AND PRE DEVELOPMENT - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

DESIGN - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_

ACQUISITION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

CONSTRUCTION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_

ADMINISTRATION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

WORKING CAPITAL/RESERVES - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_

OTHER - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				

Contract Number: # \_\_\_\_\_

ADT Redesign Budget		
	Initial Quote Sept 2022	Priority Items are Highlighted
<b>Kitchen Hood</b>		Sept 2023 Revised Cost
Range hood and roof vent	\$21,000.00	
Electric work	\$2,000.00	
Roofing	\$3,000.00	
Ceiling repairs	\$850.00	
Punch out, cleaning, protection and trash	\$650.00	
<b>SUBTOTAL</b>	<b>\$27,500.00</b>	
General conditions - 10%	\$2,750.00	
Risk management fee - 10%	\$3,025.00	
<b>TOTAL</b>	<b>\$33,275.00</b>	<b>\$37,177.25</b>

Remove Storage Wall		
Block demolition and removal	\$5,683.00	
Ceiling demo and replace	\$5,500.00	
HVAC duct remove and replace	\$2,000.00	
Light removal and reset	\$2,000.00	
Fill floor at block removal area	\$350.00	
Floor polishing	\$1,152.00	
Wall painting	\$2,400.00	
Punch out, cleaning, protection and trash	\$1,950.00	
<b>SUBTOTAL</b>	<b>\$21,035.00</b>	
General conditions - 10%	\$2,103.50	
Risk management fee - 10%	\$2,313.85	
<b>TOTAL</b>	<b>\$25,452.35</b>	<b>\$28,908.41</b>

Built In Cabinets		
18 LF cabinets	\$57,000.00	
Punch out and clean up	\$750.00	
<b>SUBTOTAL</b>	<b>\$57,750.00</b>	
General conditions - 10%	\$5,775.00	

Risk management fee - 10%	\$6,352.50	
<b>TOTAL</b>	<b>\$69,877.50</b>	<b>\$80,295.60</b>

<b>Glass Walls to Divide Work Areas</b>		
8' x 24' storefront impact glass walls	\$49,000.00	
Framing and drywall	\$4,800.00	
Punch out, cleaning, protection and trash	\$1,750.00	
<b>SUBTOTAL</b>	<b>\$55,550.00</b>	
General conditions - 10%	\$5,555.00	
Risk management fee - 10%	\$6,110.50	
<b>TOTAL</b>	<b>\$67,215.50</b>	<b>\$67,342.07</b>

<b>Add Room to First Floor Warehouse</b>		
Framing and drywall	\$8,500.00	
Insulation walls and ceiling	\$3,100.00	
Electric	\$3,000.00	
HVAC	\$3,500.00	
Ceiling grid and tiles	\$3,060.00	
Painting	\$950.00	
Doors and hardware	\$1,785.00	
Punch out, cleaning, protection and trash	\$1,750.00	
<b>SUBTOTAL</b>	<b>\$25,645.00</b>	
General conditions - 10%	\$2,564.50	
Risk management fee - 10%	\$2,820.95	
<b>TOTAL</b>	<b>\$31,030.45</b>	<b>\$34,984.43</b>

<b>Add Restroom to First Floor</b>		
Plumbing	\$8,500.00	
Electric	\$1,000.00	
HVAC	\$1,500.00	
Concrete cutting and removal	\$5,900.00	
Concrete placement	\$2,328.00	



Painting	\$750.00	
Ceramic flooring	\$756.00	
Accessories	\$1,250.00	
Door and hardware	\$1,785.00	
Ceiling	\$550.00	
Punch out, cleaning, protection and trash	\$1,250.00	
<b>SUBTOTAL</b>	<b>\$25,569.00</b>	
General conditions - 10%	\$2,556.85	
Risk management fee - 10%	\$2,812.54	
<b>TOTAL</b>	<b>\$30,938.39</b>	<b>\$33,029.37</b>

\$281,737.13

Permit Fees	\$2,577.89	<b>\$2,817.37</b>
Permit Plans and Architectural Services (10%)	\$26,036.66	<b>\$9,300.00</b>
Owner Contingency (10%)	\$28,640.32	<b>\$31,300.99</b>
<b>GRAND TOTAL</b>	<b>\$315,044.06</b>	<b>\$325,155.49</b>

agreement with Fowler Associates

Change Orders (5%)	\$15,752.20	<b>\$16,257.77</b>
<b>PROJECT TOTAL</b>	<b>\$330,796.26</b>	<b>\$341,413.26</b>

<b>BUDGET FOR PRIORITY ITEMS</b>		
Total for Priority Items		\$184,814.92
Permitting		\$2,817.37
Owner Contingency (10% of priority items)		\$18,481.49
Change Orders (5% of priority)		\$9,240.75
<b>GRAND TOTAL PRIORITY ITEMS</b>		<b>\$215,354.53</b>
Funding from the City of Clearwater		<b>(\$95,000)</b>
<b>Amount of Funding Requested</b>		<b>\$120,354.53</b>
TATB PROJECT MANAGEMENT - IN KIND 5%		\$5,552.73
Architect Services (in kind)		\$9,300.00

**The Arc Tampa Bay, Inc.**  
Agency Budget for FY 2022-2023

**Revenue:**

Med Waiver	\$9,108,134
PSR - Medicaid	\$341,266
Occup. Rev.	\$660,185
Private Pay	\$907,827
Foundation	\$705,218
Other Contributions	\$103,600
D.C.-Funding	\$1,230,242
Other Governmental Funding	\$52,500
Grants & rentals	\$570,306
PSTA	\$120,360
Match	\$63,840
Food Stamps	\$38,844
Industry Cont.	\$30,000
VR	\$51,470
Unfunded Revenues	\$729,055

**Total Revenue:** \$14,712,847

**Expenses:**

Salaries	\$9,830,414
Employee Benefits	\$1,817,844
Liability Insurances	\$353,528
Janitorial	\$4,800
Utilities	\$349,452
Supplies/Office Expenses	\$263,670
Food Exp.	\$358,200
Repairs & Maintenance	\$231,760
Vehicle Fuel	\$77,174
Travel & Training	\$50,520
Advertising & Promotions	\$15,150
Dues & Memberships	\$29,675
Licenses & Fees	\$5,275
Professional Expenses	\$165,350
Interest Expense	\$250
Doubtful Accounts	\$1,500
Depreciation	\$433,510
Lease Expense	\$660,185
Bank Svc. Chgs.	\$750
Match	\$63,840

**Total Expenses:** \$14,712,847

**Surplus/(Deficit)** \$0



## Board of Directors October 1, 2022-September 30, 2023

Name	Affiliation/Area of Expertise	Home Address	Email	Phone Number
Stephen Heller, President	Hopkins Manufacturing Corp	3117 Harvest Moon Drive Palm Harbor, FL 34683	sheller122@gmail.com	Office: 727-943-3232 Home: 727-784-3721 Cell: 727-460-8250
Travis Finchum, Vice President	Special Needs Lawyers PA	2087 Warwick Dr Oldsmar, FL 34677-1950	travis@specialneedslawyers.com	Office: 727-443-7898
John Holcombe, Treasurer	THG Rentals	3612 Wood Ridge Place Palm Harbor, FL 34684	jwh81947@gmail.com	Office: 727-536-5923 Cell: 727-804-7674
Margaret Martin, Secretary	Martin & Associates	1557 Heather Ridge Blvd. Dunedin, FL 34698	mmartin@margaretmartin.com	Cell: 727-510-2686
Richard Schomp, Immediate Past President	Sunstar Paramedics	9624 121st Street N. Seminole, FL 33772	rschomp@sunstarems.com	727-423-3036
Karalia Baldwin	Retired, Pinellas County Schools	2076 Widgeon Ave Safety Harbor, FL 34695	Baldwineducation@gmail.com	727-460-8105
Jennifer Brooks	Morning Star School	1561 Powder Ridge Court Palm Harbor, FL 34682	jennifer.brooks@longdivision.com	214-883-6014
Melody Figurski	Retired teacher	2975 Eagle Estates Circle West Clearwater, FL 33761-2810	ladybucs@outlook.com	Home: 727-797-0087 Cell: 727-433-0979
Dr. John Fox	Physician - Pinellas County Primary Care and Hospitalists	6203 3rd Street S St. Petersburg, FL 33705	John.Fox@PCPCAH	Office: 727-443-1122 Home: 727-864-2980 Cell: 727-422-2643
Richard Harris	Richard Harris and Associates - real estate	2359 Indian Trail East Palm Harbor, FL 34683	rharris77@gmail.com	Office: 727-726-3100 Home: 727-786-2221 Cell: 727-480-4988
Charles (Jeff) Joyner	Senior financial advisor	16412 Turnbury Oak Dr. Odessa, FL 33556	jeffjoyner@tampabay.rr.com	813-690-6668
Kevin Kenney	Fire Commissioner - East Lake Tarpon Special Fire Control District	4058 Carlyle Lakes Blvd. Palm Harbor, FL 34685	kkenney101@gmail.com	727-458-3221
John Kiker III	Retired, Kiker Services - construction	1501 Missouri Avenue Palm Harbor, FL 34683-3642	jk@kikerservices.com	Office: 727-787-8877 Cell: 727-422-3850
Robert Kinney	All Saints Episcopal Church	6325 Ridge Top Drive New Port Richey, FL 34655	bkinney0928@gmail.com	Home: 727-375-2288 Cell: 727-455-1273
Pamela Moore	Facilitator, NISL Executive Development Program - Pinellas County Schools	875 Harbor Hill Dr. Safety Harbor, FL 34695	petmoore1@gmail.com	Home: 727-726-0800 Cell: 727-542-6842
Gracie Samarkos	Associate Attorney at K. Dean Kantara PA	1110 S. Florida Avenue Tarpon Springs, FL 34689	gracesamarkos@aol.com	727-249-7240
Honorable John Schaefer	Retired Circuit Court Judge	1825 Northwood Dr. Clearwater, FL 33764	papaschaef@aol.com	Cell: 727-439-0674
Phyllis Steele	Administrator St. Jerome Early Childhood Center	10389 Imperial Point Dr. West Largo, FL 33774	thestelesix@verizon.net preschool@stjeromeecc.org	727-415-4820
Gregory Stock	General Contractor, Insurance Agent	P.O. Box 1038 Crystal Beach, FL 34681	gregoryas@aol.com	Home: 727-772-1155 Cell: 727-638-5912
<b>Board Member Emeritus</b>				
Carl Minieri	Retired - Real estate investments	3170 Harvest Moon Dr. Palm Harbor, FL 34683	ckminieri@hotmail.com	Home: 727-786-0082 Cell: 727-420-8182
<b>Board Members from The Arc Tampa Bay Foundation</b>				
Ricky Bouchard	Bouchard Insurance	235 13th Avenue South Safety Harbor, FL 34695	ricky.bouchard@marshmma.com	727-483-2831
John Greene	Retired - Prudential Financial	513 Harbor Drive Belleair Beach, FL 33786	jwgreene58@gmail.com	727-403-7069
Mary Lynne Hawkins	Community volunteer	1 19th Ave Unit 3 Indian Rocks Beach, FL 33785	hankhawkins25@gmail.com	727-418-2136
<b>Ex-Officio Organizational</b>				
Susanna Schramek	Advocare Trust	1501 N. Belcher Road, #219 Clearwater, FL 33765	advocaretrustinc@verizon.net	Office: 727-799-3330, ext. 7706 Cell: 727-455-4280
Mario Lopez	People First	1501 N. Belcher Road, #249 Clearwater, FL 33765	tjohnson@hearctb.org	Office: 727-799-3330

PUBLIC DISCLOSURE COPY

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING  
SEPTEMBER 30, 2022

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**PREPARED FOR:**

THE ARC TAMPA BAY, INC.  
1501 N BELCHER RD 249  
CLEARWATER, FL 33765

---

**PREPARED BY:**

CBIZ MHM, LLC  
140 FOUNTAIN PKWY N, STE 410  
ST. PETERSBURG, FL 33716

---

**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

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**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-TE 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-TE TO US BY AUGUST 15, 2023.

Form **8879-TE**

# IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning OCT 1, 2021, and ending SEP 30, 2022

# 2021

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer **THE ARC TAMPA BAY, INC.** EIN or SSN **59-1056551**

Name and title of officer or person subject to tax **STEPHEN HELLER  
PRESIDENT**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, 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.**

<b>1a</b> Form 990 check here <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>2,735,480.</u>
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here <input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here <input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here <input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2021 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 electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

### 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 tax year 2021 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 or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 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.

Signature of officer or person subject to tax \_\_\_\_\_ 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 2021 electronically filed return 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 Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

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)

**2021**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2021 calendar year, or tax year beginning **OCT 1, 2021** and ending **SEP 30, 2022**

<b>B</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	<b>C</b> Name of organization <b>THE ARC TAMPA BAY, INC.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1501 N BELCHER RD 249</b> City or town, state or province, country, and ZIP or foreign postal code <b>CLEARWATER, FL 33765</b> <b>F</b> Name and address of principal officer: <b>STEPHEN HELLER</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>59-1056551</b> <b>E</b> Telephone number <b>(727)-799-3330</b> <b>G</b> Gross receipts \$ <b>18,642,884.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>I</b> 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		
<b>J</b> Website: ▶ <b>WWW.THEARCTB.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
		<b>L</b> Year of formation: <b>1963</b>
		<b>M</b> State of legal domicile: <b>FL</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>TO SUPPORT AND EMPOWER PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES.</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>19</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>19</b>
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>302</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>25</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 3,284,564.
<b>9</b>		Program service revenue (Part VIII, line 2g)	10,828,275.	10,459,754.
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	555,553.	296,100.
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	23,847.	24,845.
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,692,239.	12,735,480.
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,725,405.	10,127,638.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,535,639.	3,214,039.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,261,044.	13,341,677.
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	2,431,195.	-606,197.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 14,281,567.	<b>End of Year</b> 12,708,171.
	<b>21</b>	Total liabilities (Part X, line 26)	1,198,646.	1,294,599.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	13,082,921.	11,413,572.

**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.

<b>Sign Here</b>	Signature of officer <b>STEPHEN HELLER, PRESIDENT</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAUL DUNHAM</b>	Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN <b>P00100222</b>
	Firm's name ▶ <b>CBIZ MHM, LLC</b> Firm's address ▶ <b>140 FOUNTAIN PKWY N, STE 410</b> <b>ST. PETERSBURG, FL 33716</b>	Firm's EIN ▶ <b>27-3605969</b> Phone no. <b>727-572-1400</b>

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 \$ 7,084,754. including grants of \$ ) (Revenue \$ 8,266,542.) 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 \$ 2,374,496. including grants of \$ ) (Revenue \$ 1,997,628.) 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 \$ 19,586. including grants of \$ ) (Revenue \$ 119,983.) 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 on Schedule O.) (Expenses \$ 1,364,012. including grants of \$ ) (Revenue \$ 78,646.)

4e Total program service expenses 10,842,848.



Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules.

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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
<b>23</b> 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
<b>24a</b> 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>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>b</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
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> 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
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> 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
<b>33</b> 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
<b>34</b> 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	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
<b>b</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	
<b>36 Section 501(c)(3) organizations.</b> 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
<b>37</b> 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
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> 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 columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated 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 on Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a		19
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		19
<b>2</b>	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
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?	X	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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 on Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) BRIAN SIRACUSA EXECUTIVE DIRECTOR	40.00 9.00			X				127,460.	0.	21,612.
(2) JENNIFER PELLEGRINO ASSOCIATE EXECUTIVE DIRECTOR	40.00 8.00			X				111,954.	0.	4,192.
(3) RICHARD SCHOMP PRESIDENT	1.00 2.00	X		X				0.	0.	0.
(4) STEPHEN HELLER VICE PRESIDENT	1.00 2.00	X		X				0.	0.	0.
(5) JOHN HOLCOMBE TREASURER	1.00 1.00	X		X				0.	0.	0.
(6) MARGARET MARTIN SECRETARY	1.00 1.00	X		X				0.	0.	0.
(7) GREGORY STOCK IMMEDIATE PAST PRESIDENT	1.00 2.00	X						0.	0.	0.
(8) KARALIA BALDWIN TRUSTEE	1.00 1.00	X						0.	0.	0.
(9) JENNIFER BROOKS TRUSTEE	1.00 1.00	X						0.	0.	0.
(10) MELODY FIGURSKI TRUSTEE	1.00 1.00	X						0.	0.	0.
(11) TRAVIS FINCHUM TRUSTEE	1.00 1.00	X						0.	0.	0.
(12) JOHN FOX TRUSTEE	1.00 1.00	X						0.	0.	0.
(13) RICHARD HARRIS TRUSTEE	1.00 1.00	X						0.	0.	0.
(14) JOHN KIKER TRUSTEE	1.00 1.00	X						0.	0.	0.
(15) ROBERT KINNEY TRUSTEE	1.00 1.00	X						0.	0.	0.
(16) GRACE SAMARKOS TRUSTEE	1.00 1.00	X						0.	0.	0.
(17) JOHN SCHAEFER TRUSTEE	1.00 1.00	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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) PHYLLIS STEELE TRUSTEE	1.00 1.00	X						0.	0.	0.
(19) RICKY BOUCHARD TRUSTEE	1.00 2.00	X						0.	0.	0.
(20) JOHN GREENE TRUSTEE	1.00 2.00	X						0.	0.	0.
(21) KIM KUREY TRUSTEE	1.00 2.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								239,414.	0.	25,804.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								239,414.	0.	25,804.

**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 **2**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> 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
<b>5</b> 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)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>	1,155.				
	<b>b</b> Membership dues	<b>1b</b>	290.				
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>	924,533.				
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,016,394.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	12,409.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			1,954,781.			
Program Service Revenue	<b>2 a</b> RESIDENTIAL SERVICES	Business Code	624100	7,686,606.	7,686,606.		
	<b>b</b> DEVELOPMENT SERVICES		624100	1,994,583.	1,994,583.		
	<b>c</b> RESIDENTIAL SERVICES-CLIENT RENT		531110	579,936.	579,936.		
	<b>d</b> BEHAVIOR SERVICES		624100	119,983.	119,983.		
	<b>e</b> TRANSPORTATION SERVICES		624100	16,020.	16,020.		
	<b>f</b> All other program service revenue		624100	62,626.	62,626.		
	<b>g Total.</b> Add lines 2a-2f			10,459,754.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			58,312.		58,312.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	5,578,270.	565,052.		
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	5,629,835.	275,699.			
<b>c</b> Gain or (loss)	<b>7c</b>	-51,565.	289,353.				
<b>d</b> Net gain or (loss)			237,788.		237,788.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>		4,915.				
<b>b</b> Less: cost of goods sold	<b>10b</b>	1,870.					
<b>c</b> Net income or (loss) from sales of inventory			3,045.	3,045.			
Miscellaneous Revenue	<b>11 a</b> _____	Business Code					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue		900099	21,800.		21,800.	
	<b>e Total.</b> Add lines 11a-11d			21,800.			
<b>12 Total revenue.</b> See instructions			12,735,480.	10462799.	0.	317,900.	

**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 .....	276,649.	134,295.	142,354.	
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 .....	8,193,933.	7,386,689.	807,244.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	100,560.		100,560.	
9 Other employee benefits .....	900,209.	779,133.	121,076.	
10 Payroll taxes .....	656,287.	582,967.	73,320.	
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....				
c Accounting .....	66,900.	2,750.	64,150.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....	18,729.		18,729.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	640,067.	45,182.	594,885.	
12 Advertising and promotion .....	71,583.	38,958.	32,625.	
13 Office expenses .....	509,772.	287,041.	222,731.	
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	419,926.	305,434.	114,492.	
17 Travel .....	343,063.	305,938.	37,125.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....	20,600.	5,525.	15,075.	
20 Interest .....				
21 Payments to affiliates .....	26,892.		26,892.	
22 Depreciation, depletion, and amortization .....	475,330.	415,271.	60,059.	
23 Insurance .....	188,483.	128,517.	59,966.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>FOOD EXPENSE</b>	343,858.	343,858.		
b <b>MEDICAL SUPPLIES</b>	51,432.	51,432.		
c <b>CLIENT REIMBURSEMENTS</b>	29,858.	29,858.		
d <b>BAD DEBT EXPENSE</b>	7,546.		7,546.	
e All other expenses .....				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>13,341,677.</b>	<b>10,842,848.</b>	<b>2,498,829.</b>	<b>0.</b>
<b>26 Joint costs.</b> 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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	5,381.	<b>1</b>	5,381.
	<b>2</b> Savings and temporary cash investments .....	3,585,154.	<b>2</b>	3,540,971.
	<b>3</b> Pledges and grants receivable, net .....	65,310.	<b>3</b>	5,710.
	<b>4</b> Accounts receivable, net .....	913,312.	<b>4</b>	969,526.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	29,498.	<b>9</b>	29,497.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 10,605,532.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 6,253,397.	<b>10c</b>	4,352,135.
	<b>11</b> Investments - publicly traded securities .....	2,467,498.	<b>11</b>	2,088,957.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	2,399,977.	<b>15</b>	1,715,994.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	14,281,567.	<b>16</b>	12,708,171.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,198,646.	<b>17</b>	981,065.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	313,534.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,198,646.	<b>26</b>	1,294,599.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	10,961,071.	<b>27</b>	9,988,432.
	<b>28</b> Net assets with donor restrictions .....	2,121,850.	<b>28</b>	1,425,140.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	13,082,921.	<b>32</b>	11,413,572.
	<b>33</b> Total liabilities and net assets/fund balances .....	14,281,567.	<b>33</b>	12,708,171.

**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	12,735,480.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,341,677.
3	Revenue less expenses. Subtract line 2 from line 1	3	-606,197.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,082,921.
5	Net unrealized gains (losses) on investments	5	-366,442.
6	Donated services and use of facilities	6	-696,710.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,413,572.

**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 on 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 on 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 on Schedule O and describe any steps taken to undergo such audits .....

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

Form 990 (2021)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

<b>Name of the organization</b> <b>THE ARC TAMPA BAY, INC.</b>	<b>Employer identification number</b> <b>59-1056551</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

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

**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2872463.	1308016.	1222664.	3284564.	1954781.	10642488.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2872463.	1308016.	1222664.	3284564.	1954781.	10642488.
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						10642488.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	2872463.	1308016.	1222664.	3284564.	1954781.	10642488.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....		82,050.	68,896.	58,779.	58,312.	268,037.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						10910525.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	52,639,752.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	97.54 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	98.21 %
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2020.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 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**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2021.** 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 - 2020.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined on 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>		
<b>c</b> Did a disqualified person (as defined on 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>		
<b>10a</b> 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 line 10b below.</i>		
<b>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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>		
<b>2</b> 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>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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>		
<b>3</b> By reason of the relationship described on line 2, above, 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>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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>	Yes	No
<b>b</b> Did the activities described on line 2a, above, 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>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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>If "Yes" or "No" provide details in Part VI.</i>		
<b>b</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>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 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	<b>Distributable Amount.</b> 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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

**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)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

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), 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), 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).

Name of organization  <b>THE ARC TAMPA BAY, INC.</b>	Employer identification number  <b>59-1056551</b>
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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
<u>1</u>	 <hr/> <hr/> <hr/>	\$ <u>924,533.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	 <hr/> <hr/> <hr/>	\$ <u>686,466.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	 <hr/> <hr/> <hr/>	\$ <u>137,083.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	 <hr/> <hr/> <hr/>	\$ <u>82,651.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	 <hr/> <hr/> <hr/>	\$ <u>41,964.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	 <hr/> <hr/> <hr/>	\$ <u>40,930.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>THE ARC TAMPA BAY, INC.</b>	Employer identification number  <b>59-1056551</b>
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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  <b>THE ARC TAMPA BAY, INC.</b>	Employer identification number  <b>59-1056551</b>
--	---

**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
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

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

2021

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure). 2. Conservation contribution details (2a-2d table). 3-7. Monitoring and enforcement details. 8-9. Section 170(h)(4)(B) requirements and reporting.

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.

Form with sections 1a-1b and 2. 1a: Reporting on revenue and assets for public exhibition. 1b: Reporting on revenue and assets for public exhibition. 2: Reporting on revenue and assets for financial gain.

**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 make 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 program
  - 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	20,302,631.	16,895,916.	15,566,183.	10,145,309.	9,115,833.
b Contributions	3,963,885.	795,738.	303,563.	4,880,446.	106,856.
c Net investment earnings, gains, and losses	-3,664,647.	2,907,170.	1,785,011.	828,975.	1,312,996.
d Grants or scholarships					
e Other expenditures for facilities and programs	602,006.	269,794.	735,426.	288,547.	390,376.
f Administrative expenses	18,729.	26,399.	23,415.		
g End of year balance	19,981,134.	20,302,631.	16,895,916.	15,566,183.	10,145,309.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  27.8672 %
  - b Permanent endowment  60.3605 %
  - c Term endowment  11.7723 %
- 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 | X   |    |
| (ii) Related organizations  | X   |    |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,649,357.		1,649,357.
b Buildings		5,641,750.	3,564,307.	2,077,443.
c Leasehold improvements				
d Equipment		2,552,466.	2,225,729.	326,737.
e Other		761,959.	463,361.	298,598.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,352,135.



**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)		
<b>Total.</b> (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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	290,854.
(2) GIFTED LEASE FACILITY	1,425,140.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,715,994.

**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)	
<b>Total.</b> (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 FASB 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	11,179,640.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-366,442.	
b	Donated services and use of facilities	2b	32,040.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-334,402.	
3	Subtract line 2e from line 1	3	11,514,042.	
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	18,729.	
b	Other (Describe in Part XIII.)	4b	1,202,709.	
c	Add lines 4a and 4b	4c	1,221,438.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	12,735,480.	

**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	14,053,569.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	728,751.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	1,870.	
e	Add lines 2a through 2d	2e	730,621.	
3	Subtract line 2e from line 1	3	13,322,948.	
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	18,729.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	18,729.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	13,341,677.	

**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:**

IN ACCORDANCE WITH THE FORM INSTRUCTIONS, PART V HAS BEEN UPDATED TO REPORT AGGREGATE ENDOWMENT FUNDS, INCLUDING ENDOWMENT FUNDS HELD BY ARC TAMPA BAY FOUNDATION, INC. (FOUNDATION), A RELATED ORGANIZATION (SEE SCHEDULE R, PART II). THE FOUNDATION WAS ORGANIZED TO SECURE THE FINANCIAL FUTURE OF SERVICES FOR PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES SERVED BY THE ARC TAMPA BAY, INC. THE FOUNDATION'S ENDOWMENT NET ASSETS ARE COMPRISED OF THE INVESTMENTS HELD IN THE THOMAS FAMILY ENDOWMENT FUND, A GENERAL ENDOWMENT FUND RECEIVED FROM VARIOUS DONORS, AND AMOUNTS DESIGNATED BY THE FOUNDATION'S BOARD OF DIRECTORS. UNDER THE TERMS OF THE THOMAS FAMILY ENDOWMENT, THE FOUNDATION IS REQUIRED TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT IN PERPETUITY. IN ADDITION, THE

**Part XIII** Supplemental Information (continued)

FOUNDATION IS REQUIRED TO APPROPRIATE FOR EXPENDITURE ALL EARNINGS IN EXCESS OF THE CPI RESTRICTED AMOUNT WITHIN FIVE YEARS OF EARNING THE INCOME. THE FOUNDATION INTENDS TO USE THE ALLOWED INVESTMENT INCOME OF THE ENDOWMENTS TO CONTINUE TO FUND THE PROGRAMS OPERATED BY THE ARC TAMPA BAY, INC.

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, 2022, 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, 2018 REMAIN OPEN FOR EXAMINATION.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

CONTRIBUTIONS FROM FOUNDATION	915,226.
COST OF GOODS SOLD REPORTED ON PART VIII, LINE 10B	-1,870.
GAIN ON SALE OF FIXED ASSSETS	289,353.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	1,202,709.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD REPORTED ON PART VIII, LINE 10B	1,870.
--	--------

**SCHEDULE O  
(Form 990)**

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 Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

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

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

Schedule O (Form 990) 2021

Name of the organization THE ARC TAMPA BAY, INC.	Employer identification number 59-1056551
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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 \$ 720. INCLUDING GRANTS OF \$ 0. REVENUE \$ 16,020.

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 DOCTOR'S 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 \$ 1,510. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

OTHER PROGRAMS: THE ARC TAMPA BAY HAS A DIVERSE TEAM OF ADMINISTRATORS 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 ADMINISTRATORS.

DIVISIONS INCLUDE ADULT DAY TRAINING DIVISION, BEHAVIOR INTENSIVE

RESIDENTIAL PROGRAM, MEDICALLY ELDERLY PROGRAMS, MILD/MODERATE

DIVISION, AND THE HIGHER SKILLS TEAM.

EXPENSES \$ 1,361,782. INCLUDING GRANTS OF \$ 0. REVENUE \$ 62,626.

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.

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

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

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

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



Name of the organization

THE ARC TAMPA BAY, INC.

Employer identification number

59-1056551

PROCESS OF SELECTING THE INDEPENDENT AUDITOR AND BRING THE SUGGESTIONS TO THE FULL BOARD MEETING FOR APPROVAL.

Multiple horizontal lines for text entry.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

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) 2021

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
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....	X	
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> 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	924,533.	CASH TRANSFERRED
(2) UPARC HOUSING IV, INC.	D	78,631.	LOAN BALANCE
(3) UPARC APARTMENTS, INC.	D	110,000.	LOAN BALANCE
(4)			
(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. 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, 2022 and 2021  
(With Independent Auditors' Report Thereon)**

# THE ARC TAMPA BAY, INC. AND AFFILIATES

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**Independent Auditors' Report on Consolidated Financial Statements  
and Supplementary Financial Information**

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

**Report on the Audit of the Consolidated Financial Statements**

***Opinion***

We have audited the accompanying consolidated financial statements of The Arc Tampa Bay, Inc. and Affiliates (collectively, the "Organization"), which comprise the consolidated statements of financial position as of September 30, 2022 and 2021, and the related consolidated statements of activities and cash flows for the years then ended, the consolidated statement of functional expenses for the year ended September 30, 2022, and the related notes to the consolidated financial statements.

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, 2022 and 2021, and the changes in their net assets and their cash flows for the years then ended, and their functional expenses for the year ended September 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

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

***Responsibilities of Management for the 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.

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



## ***Auditors' Responsibilities for the Audit of the Consolidated Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### ***Supplementary Information***

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, 2022 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 audits 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 GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole

### **Report on Summarized Comparative Information**

We have previously audited The Arc Tampa Bay, Inc. and Affiliates' 2021 consolidated financial statements, and our report dated February 28, 2022 expressed an unmodified opinion on those audited consolidated financial statements. In our opinion, the summarized comparative information presented herein for the year ended September 30, 2021, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 27, 2023  
St. Petersburg, Florida

**AUDITED CONSOLIDATED FINANCIAL STATEMENTS**

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Consolidated Statements of Financial Position**

**September 30, 2022 and 2021**

<b>Assets</b>	<u><b>2022</b></u>	<u><b>2021</b></u>
<b>Current assets:</b>		
Cash and cash equivalents	\$ 3,857,479	3,729,842
Accounts receivable:		
Third party payors, net	970,159	914,185
Grants	5,785	65,963
Current portion of promises to give	11,500	11,600
Current portion of gifted facility	686,346	686,346
Prepaid expenses	<u>43,564</u>	<u>34,773</u>
Total current assets	5,574,833	5,442,709
Investments	19,981,134	20,302,631
Promises to give, less current portion	24,415	36,610
Gifted facility, less current portion	738,794	1,435,504
Receivable under remainder trusts	965,271	2,206,832
Beneficial interest in perpetual trust	563,010	721,204
Assets whose use is limited	359,410	358,524
Property and equipment, net	5,505,441	6,005,300
Other assets	<u>1,360</u>	<u>1,360</u>
Total assets	<u>\$ 33,713,668</u>	<u>36,510,674</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Current portion of long-term debt	\$ 90,990	83,243
Accounts payable	196,243	408,870
Accrued expenses	840,237	857,464
Refundable advances	313,534	-
Deferred revenue	<u>50,822</u>	<u>62,758</u>
Total current liabilities	1,491,826	1,412,335
Long-term debt, less current portion	<u>728,107</u>	<u>819,096</u>
Total liabilities	2,219,933	2,231,431
<b>Net assets:</b>		
Without donor restrictions:		
Board-designated for long-term purposes	5,568,192	6,435,234
Net investment in property and equipment	4,686,344	5,102,961
Undesignated	<u>3,681,186</u>	<u>3,775,555</u>
	13,935,722	15,313,750
With donor restrictions	<u>17,558,013</u>	<u>18,965,493</u>
Total net assets	<u>31,493,735</u>	<u>34,279,243</u>
Total liabilities and net assets	<u>\$ 33,713,668</u>	<u>36,510,674</u>

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

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Consolidated Statement of Activities**

**For the Year Ended September 30, 2022  
(With Comparative Totals for 2021)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	
			<u>2022</u>	<u>2021</u>
Operating support and revenue:				
Public support:				
Special events revenue	\$ 689,683	-	689,683	361,950
Special events expense	<u>(245,557)</u>	<u>-</u>	<u>(245,557)</u>	<u>(47,872)</u>
Net revenue from special events	444,126	-	444,126	314,078
Contributions and bequests	<u>675,535</u>	<u>1,262,545</u>	<u>1,938,080</u>	<u>951,134</u>
	1,119,661	1,262,545	2,382,206	1,265,212
Revenue:				
Third party payors, net	9,491,816	-	9,491,816	9,756,254
Government grants and contracts	997,301	-	997,301	774,906
Program service fees	1,216,753	-	1,216,753	1,295,104
Rent subsidy income	214,948	-	214,948	236,773
Investment return designated for current operations	1,140,344	478,883	1,619,227	1,906,198
Other	<u>22,996</u>	<u>-</u>	<u>22,996</u>	<u>28,330</u>
	13,084,158	478,883	13,563,041	13,997,565
Net assets released from restrictions:				
Expiration of time restrictions	774,516	(774,516)	-	-
Satisfaction of donor use restrictions	<u>447,372</u>	<u>(447,372)</u>	<u>-</u>	<u>-</u>
	1,221,888	(1,221,888)	-	-
Total operating support and revenue	15,425,707	519,540	15,945,247	15,262,777
Operating expenses:				
Program services	11,652,619	-	11,652,619	11,305,381
Supporting services	<u>3,132,936</u>	<u>-</u>	<u>3,132,936</u>	<u>2,340,600</u>
Total operating expenses	14,785,555	-	14,785,555	13,645,981
Change in net assets from operations	640,152	519,540	1,159,692	1,616,796
Other changes:				
Investment return in excess of (deficient to cover) amounts designated for current operations	(2,307,533)	(2,994,794)	(5,302,327)	974,715
Gain on sale of property and equipment	289,353	-	289,353	395,958
Change in value of split-interest agreements	-	1,067,774	1,067,774	34,497
Gain on extinguishment of debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,466,335</u>
Change in net assets	(1,378,028)	(1,407,480)	(2,785,508)	4,488,301
Net assets, beginning of year	<u>15,313,750</u>	<u>18,965,493</u>	<u>34,279,243</u>	<u>29,790,942</u>
Net assets, end of year	\$ <u>13,935,722</u>	<u>17,558,013</u>	<u>31,493,735</u>	<u>34,279,243</u>

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



**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Consolidated Statement of Activities**

**For the Year Ended September 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating support and revenue:			
Public support:			
Special events revenue	\$ 361,950	-	361,950
Special events expense	<u>(47,872)</u>	<u>-</u>	<u>(47,872)</u>
Net revenue from special events	314,078	-	314,078
Contributions and bequests	<u>676,229</u>	<u>274,905</u>	<u>951,134</u>
	990,307	274,905	1,265,212
Revenue:			
Third party payors, net	9,756,254	-	9,756,254
Government grants and contracts	774,906	-	774,906
Program service fees	1,295,104	-	1,295,104
Rent subsidy income	236,773	-	236,773
Investment return designated for current operations	492,356	1,413,842	1,906,198
Other	<u>28,330</u>	<u>-</u>	<u>28,330</u>
	12,583,723	1,413,842	13,997,565
Net assets released from restrictions:			
Expiration of time restrictions	826,263	(826,263)	-
Satisfaction of donor use restrictions	<u>419,082</u>	<u>(419,082)</u>	<u>-</u>
	<u>1,245,345</u>	<u>(1,245,345)</u>	<u>-</u>
Total operating support and revenue	14,819,375	443,402	15,262,777
Operating expenses:			
Program services	11,305,381	-	11,305,381
Supporting services	<u>2,340,600</u>	<u>-</u>	<u>2,340,600</u>
Total operating expenses	<u>13,645,981</u>	<u>-</u>	<u>13,645,981</u>
Change in net assets from operations	1,173,394	443,402	1,616,796
Other changes:			
Investment return in excess of amounts designated for current operations	292,973	681,742	974,715
Gain on sale of property and equipment	395,958	-	395,958
Change in value of split-interest agreements	5,596	28,901	34,497
Gain on extinguishment of debt	<u>1,466,335</u>	<u>-</u>	<u>1,466,335</u>
Change in net assets	3,334,256	1,154,045	4,488,301
Net assets, beginning of year	<u>11,979,494</u>	<u>17,811,448</u>	<u>29,790,942</u>
Net assets, end of year	<u>\$ 15,313,750</u>	<u>18,965,493</u>	<u>34,279,243</u>

See accompanying independent auditors' 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, 2022  
(With Comparative Totals for 2021)**

	<u>Program Services</u>				<u>Total Program Services</u>	<u>Supporting Services</u>		<u>Total Supporting Services</u>	<u>Total Expenses</u>	
	<u>Developmental Services</u>	<u>Residential Services</u>	<u>HUD Projects</u>	<u>Other Programs</u>		<u>Administration</u>	<u>Development</u>		<u>2022</u>	<u>2021</u>
	Salaries and wages	\$ 1,690,597	4,834,159	-		996,228	7,520,984		1,041,239	122,844
Payroll taxes	131,587	374,018	-	77,362	582,967	81,046	9,520	90,566	673,533	633,334
Employee benefits	188,058	498,265	-	92,810	779,133	235,071	6,626	241,697	1,020,830	1,120,184
<b>Total salaries and related expenses</b>	<b>2,010,242</b>	<b>5,706,442</b>	<b>-</b>	<b>1,166,400</b>	<b>8,883,084</b>	<b>1,357,356</b>	<b>138,990</b>	<b>1,496,346</b>	<b>10,379,430</b>	<b>9,960,258</b>
Professional fees	7,101	19,405	-	2,775	29,281	654,285	-	654,285	683,566	152,412
Service contracts	11,137	2,438	-	6,942	20,517	21,789	-	21,789	42,306	30,468
Grants to others	-	-	-	9,307	9,307	-	-	-	9,307	3,894
Insurance	77,363	147,738	41,024	61,287	327,412	81,818	-	81,818	409,230	351,864
Rent expense	364,989	-	-	36,046	401,035	327,716	-	327,716	728,751	728,750
Telephone and utilities	104,193	136,618	141,601	14,667	397,079	86,948	2,636	89,584	486,663	477,458
Repairs and maintenance	38,709	226,755	72,118	26,555	364,137	94,842	-	94,842	458,979	428,092
Food costs	-	343,858	-	-	343,858	-	-	-	343,858	356,514
Vehicle fuel	4,766	49,509	-	5,452	59,727	15,832	-	15,832	75,559	46,937
Travel and training	8,325	1,418	-	10,529	20,272	18,627	-	18,627	38,899	34,577
Supplies	33,539	130,659	-	29,952	194,150	165,352	-	165,352	359,502	334,407
Advertising and promotion	-	-	-	38,958	38,958	32,625	-	32,625	71,583	22,658
Dues and memberships	175	-	-	150	325	29,448	5,778	35,226	35,551	34,924
Licenses and fees	298	2,586	441	93	3,418	72	-	72	3,490	17,432
Bad debt expense	-	-	-	-	-	7,546	700	8,246	8,246	1,266
Interest	-	-	75,603	-	75,603	-	-	-	75,603	82,742
Other	513	1,678	-	222	2,413	8,059	20,379	28,438	30,851	35,598
<b>Total expenses before depreciation</b>	<b>2,661,350</b>	<b>6,769,104</b>	<b>330,787</b>	<b>1,409,335</b>	<b>11,170,576</b>	<b>2,902,315</b>	<b>168,483</b>	<b>3,070,798</b>	<b>14,241,374</b>	<b>13,100,251</b>
Depreciation	80,005	315,650	66,772	19,616	482,043	60,579	1,559	62,138	544,181	545,730
<b>Total expenses - 2022</b>	<b>\$ 2,741,355</b>	<b>7,084,754</b>	<b>397,559</b>	<b>1,428,951</b>	<b>11,652,619</b>	<b>2,962,894</b>	<b>170,042</b>	<b>3,132,936</b>	<b>14,785,555</b>	
<b>Total expenses - 2021</b>	<b>\$ 2,455,319</b>	<b>7,264,100</b>	<b>377,810</b>	<b>1,208,152</b>	<b>11,305,381</b>	<b>2,177,789</b>	<b>162,811</b>	<b>2,340,600</b>		<b>13,645,981</b>

See accompanying independent auditors' 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, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
Operating activities:		
Change in net assets	\$ (2,785,508)	4,488,301
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	544,181	545,730
Gain on sale of property and equipment	(289,353)	(395,958)
Unrealized and realized (gains) losses on investments	3,848,598	(2,849,342)
Gain on extinguishment of debt	-	(1,466,335)
Noncash contribution under remainder trusts	(294,125)	(46,175)
Change in value of split-interest agreements	(1,067,774)	(34,497)
Changes in assets and liabilities:		
Accounts receivable	16,499	188,702
Gifted facility	696,710	686,346
Prepaid expenses	(8,791)	30,948
Accounts payable	(212,627)	71,517
Accrued expenses	(17,227)	(76,986)
Refundable advances	313,534	-
Deferred revenue	(11,936)	56,069
Net cash provided by operating activities	732,181	1,198,320
Investing activities:		
Purchases of property and equipment	(320,021)	(601,657)
Proceeds from sale of property and equipment	565,052	477,145
Purchases of investment securities	(22,702,275)	(8,796,568)
Proceeds from sale of investment securities	19,175,174	8,239,195
Net cash used in investing activities	(3,282,070)	(681,885)
Financing activities:		
Cash received from liquidation of remainder trusts	2,761,654	82,013
Principal paid on long-term debt	(83,242)	(76,151)
Net cash provided by financing activities	2,678,412	5,862
Net increase in cash and cash equivalents	128,523	522,297
Cash and cash equivalents, beginning of year	4,088,366	3,566,069
Cash and cash equivalents, end of year	\$ 4,216,889	4,088,366
Cash and cash equivalents consist of:		
Cash and cash equivalents	\$ 3,857,479	3,729,842
Assets whose use is limited	359,410	358,524
	\$ 4,216,889	4,088,366
Supplemental cash flow information:		
Interest paid	\$ 76,223	83,308

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

# THE ARC TAMPA BAY, INC. AND AFFILIATES

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### (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 Consolidated 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 Consolidated 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, 2022 and 2021, the allowance for doubtful accounts was \$0.

## 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

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Conditional contributions are recorded as revenue when such amounts become unconditional which generally involves the meeting of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with an applicable framework, allowable costs under a government grant or other barriers.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence allowable qualifying expenditures. Amounts received are recognized as revenue when the Organization has provided certain services and incurred expenditures in compliance with specific contract or grant provisions. Cash received in excess of revenue recognized is recorded as refundable advances. Refundable advances totaled \$313,534 at September 30, 2022. There were no refundable advances at September 30, 2021.

##### (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 recorded as support until such amounts become unconditional which generally involves the meeting of a barrier to entitlement.

# THE ARC TAMPA BAY, INC. AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

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

#### (h) Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are carried at their fair values in the Organization's 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.

#### (j) In-Kind Contributions

A substantial number of volunteers have donated significant amounts of time in different fundraising projects for the Foundation. 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. In addition, materials and free tickets to attend events or enjoy stays at hotels are donated to the Foundation on a periodic basis to be used primarily as auction items at special events. For the years ended September 30, 2022 and 2021, total in-kind support (consisting solely of donated materials and free tickets to venues) was \$42,785 and \$17,760, respectively, and are included in special event revenue and expense. In valuing donated materials, the Foundation estimated the fair value based on wholesale values that would be received for selling similar items in the United States. Free tickets to various venues are valued at the face value of the ticket.

## THE ARC TAMPA BAY, INC. AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

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

##### (k) **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.

##### (l) **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.

The Organization provides adults with developmental disabilities certain program services which are paid for by clients or certain third-party payers (including health insurers and government reimbursement programs). These program services include institutional care such as day services, community living and employment services. The Organization's performance obligations consist of the time spent providing the services to clients. Revenue is reported in the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing these program services. Fees for program services are recognized over time as the services are provided based on standard charges, net of any contractual adjustment under insurance contracts. Program services are billed monthly, and amounts collected in advance are recorded as contract liabilities.

##### (m) **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.

##### (n) **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, 2022, 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, 2018 remain open for examination.



## THE ARC TAMPA BAY, INC. AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

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

##### (o) **Fair Value Measurements**

The consolidated 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.

##### (p) **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.

##### (q) **Going Concern Evaluation**

On an annual basis, as required by FASB ASC Topic 205, *Presentation of Financial Statements - Going Concern*, the Organization performs an evaluation to determine whether there are conditions or events (known and reasonably knowable), considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

## THE ARC TAMPA BAY, INC. AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

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

##### (r) **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, 2021, from which the summarized information was derived.

##### (s) **Recent Accounting Pronouncements**

In September 2020, the FASB issued Accounting Standards Update ("ASU") No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The ASU requires enhanced disclosure, including disaggregation of nonfinancial assets recognized by category and qualitative information about each category. The Organization adopted this ASU on October 1, 2021. The adoption of this standard had no impact on the Organization's consolidated financial statements.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the consolidated statements of activities. In June 2020, the FASB issued ASU No. 2020-05, which deferred the effective date for all entities that had not yet adopted Topic 842 to annual reporting periods beginning after December 15, 2021. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements, with certain practical expedients available. The Organization is currently evaluating the full effect that the adoption of this standard will have on the consolidated financial statements.

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(2) Promises to Give**

Promises to give at September 30, 2022 and 2021 consist of the following:

	<b>2022</b>	<b>2021</b>
Outstanding pledges	\$ 38,000	50,200
Less unamortized discount	(2,085)	(1,990)
	\$ 35,915	48,210
Amounts due in:		
Less than one year	\$ 11,500	11,600
One to five years	26,500	38,600
	\$ 38,000	50,200

Promises to give due in more than one year are reflected at the present value of estimated future cash flows using discount rates ranging from 1.28% to 2.32%.

**(3) Investments**

At September 30, 2022 and 2021, the cost and fair value of investments were as follows:

	<b>2022</b>		<b>2021</b>	
	<b>Cost</b>	<b>Fair Value</b>	<b>Cost</b>	<b>Fair Value</b>
The Arc Tampa Bay, Inc.:				
Money market funds	\$ 142,749	142,749	41,304	41,304
Corporate bonds	418,150	399,305	369,385	376,290
U.S. Treasury and Agency obligations	606,072	576,774	490,142	500,626
Fixed income mutual funds	-	-	650,943	649,044
Common stock	1,047,205	970,129	670,087	900,234
	2,214,176	2,088,957	2,221,861	2,467,498
The Arc Tampa Bay Foundation, Inc.:				
Money market funds	259,211	259,211	873,618	873,618
Corporate bonds	227,162	225,034	2,820,579	2,913,207
U.S. Treasury and Agency obligations	438,932	434,362	3,561,719	3,589,435
Fixed income mutual funds	6,697,366	6,596,977	-	-
Common stock	2,425,690	2,424,028	5,838,309	10,458,873
Equity mutual funds	8,405,235	7,952,565	-	-
	18,453,596	17,892,177	13,094,225	17,835,133
Total	\$ 20,667,772	19,981,134	15,316,086	20,302,631

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(3) Investments - Continued**

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 following schedule summarizes investment return and its classification in the accompanying consolidated statements of activities for the years ended September 30, 2022 and 2021:

	<b>2022</b>	<b>2021</b>
Interest and dividend income	\$ 302,000	176,612
Net realized and unrealized gains (losses)	(3,848,598)	2,849,342
Investment management fees	(136,502)	(145,041)
Total investment return	(3,683,100)	2,880,913
Investment return designated for current operations	1,619,227	1,906,198
Investment return in excess of (deficient to cover) amounts designated for current operations	\$ (5,302,327)	974,715

**(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 was 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 was renewed for a five-year period ending September 30, 2024. Recognition of the fair values of the lease is summarized as follows:

Balance at September 30, 2020	\$ 2,808,196
Recognition of annual fair value of gifted facility	42,404
Recognition of rent expense for the year ended September 30, 2021	(728,750)
Balance at September 30, 2021	2,121,850
Recognition of annual fair value of gifted facility	32,040
Recognition of rent expense for the year ended September 30, 2022	(728,750)
Balance at September 30, 2022	1,425,140
Current portion of gifted facility	686,346
Gifted facility, less current portion	\$ 738,794

## THE ARC TAMPA BAY, INC. AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

#### (5) Property and Equipment

Property and equipment at September 30, 2022 and 2021 consists of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 2,140,389	2,210,389
Buildings and improvements	9,233,936	9,639,945
Vehicles	1,641,497	1,731,538
Furniture and equipment	<u>1,770,959</u>	<u>1,645,105</u>
	14,786,781	15,226,977
Less accumulated depreciation	<u>9,281,340</u>	<u>9,221,677</u>
	<u>\$ 5,505,441</u>	<u>6,005,300</u>

Depreciation expense for the years ended September 30, 2022 and 2021 was \$544,181 and \$545,730, 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 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 fiscal year ended September 30, 2006, land and a building (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 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 HUD 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.

## THE ARC TAMPA BAY, INC. AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

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

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 Organization 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.

During the year ended September 30, 2022, the Organization sold its Tarpon Woods group home. Proceeds from the sale, net of amounts repaid to Pinellas County, were \$559,852 and the Organization recognized a \$284,295 gain on the sale. During the year ended September 30, 2021, the Organization sold its Excaliber group home. Proceeds from the sale totaled \$470,895 and the Organization recognized a \$390,724 gain on the sale.

#### (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 two 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 consolidated statements of activities as revenue without donor restrictions or with donor restrictions as stipulated in the individual trust agreements.

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(7) Long-Term Debt**

Long-term debt consists of the following at September 30, 2022 and 2021:

	<b>2022</b>	<b>2021</b>
8.375% mortgage note payable, \$5,544 due monthly, including principal and interest, maturing in 2031, secured by real property.	\$ 414,325	444,758
9.25% mortgage note payable, \$1,785 due monthly, including principal and interest, maturing in 2030, secured by real property.	117,285	127,341
9.25% mortgage note payable, \$1,735 due monthly, including principal and interest through 2027, secured by real property.	114,007	123,781
9.25% mortgage note payable, \$1,575 due monthly, including principal and interest through 2027, secured by real property.	72,645	84,290
9.25% mortgage note payable, \$1,580 due monthly, including principal and interest through 2027, secured by real property.	71,398	83,099
9.25% mortgage note payable, \$1,071 due monthly, including principal and interest through 2025, secured by real property.	29,437	39,070
Total long-term debt	819,097	902,339
Less current portion	(90,990)	(83,243)
Total long-term debt, less current portion	\$ 728,107	819,096

Mortgage notes payable were secured by property with a net book value of \$881,928 and \$892,049 as of September 30, 2022 and 2021, respectively.

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(7) Long-Term Debt - Continued**

Future maturities of principal over the next five years and thereafter are as follows:

<u>Year Ending September 30,</u>	
2023	\$ 90,990
2024	99,857
2025	103,104
2026	104,912
2027	103,463
Thereafter	<u>316,771</u>
	<u>\$ 819,097</u>

The Organization applied for and received a forgivable Paycheck Protection Program Loan of \$1,466,335 as provided under the Federal Coronavirus Aid, Relief and Economic Security Act and the loan was funded on April 13, 2020. Under the terms of the loan, the balance is forgivable to the extent the proceeds are used for certain qualified costs for the 24-week period through September 28, 2020 and that certain employment levels are maintained. The Organization received notice of a legal release from the obligation in November 2020, and therefore has recognized a gain on extinguishment of debt in the amount of \$1,466,335 for the year ended September 30, 2021.

**(8) Lease Commitments**

The Organization leases certain office equipment under operating lease agreements which expire at various dates through September 2025. Rent expense, including maintenance costs and other month-to-month leases, was approximately \$25,000 and \$28,000 for the years ended September 30, 2022 and 2021, respectively.

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

<u>Year Ending September 30,</u>	
2023	\$ 17,221
2024	14,526
2025	13,627
2026	11,828
2027	<u>4,817</u>
	<u>\$ 62,019</u>



**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(9) 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, 2022 and 2021 was \$115,381 and \$115,652, respectively.

**(10) Net Assets With Donor Restrictions**

Net assets with donor restrictions as of September 30, 2022 and 2021 relate to assets contributed by donors and other funding sources for specific time periods and purposes as follows:

	<b>2022</b>	<b>2021</b>
Subject to time restrictions:		
Gifted facility	\$ 1,425,140	2,121,850
Promises to give	35,915	48,210
Charitable remainder trusts	542,863	283,005
	2,003,918	2,453,065
Subject to use restrictions:		
Benefit for minor children	85,773	237,357
Unappropriated earnings from endowment	2,266,457	5,507,896
Group homes	155,735	203,778
	2,507,965	5,949,031
Net assets held in perpetuity:		
Internally-controlled endowments:		
Thomas Family endowment	7,351,817	5,972,933
Other general endowments	4,708,895	1,945,433
	12,060,712	7,918,366
Externally-controlled endowments:		
Charitable remainder trusts	422,408	1,923,827
Beneficial interest in perpetual trust	563,010	721,204
	985,418	2,645,031
Total net assets with donor restrictions	\$ 17,558,013	18,965,493

## THE ARC TAMPA BAY, INC. AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

#### (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 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. In 2022, the Thomas Family contributed an additional \$900,000 for a total endowment of \$4,636,274. 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, 2022, reinvested earnings of \$2,715,543 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.

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(11) Endowment Funds - Continued**

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.

Composition of internally-controlled endowment net assets as of September 30, 2022 and 2021 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
2022:			
Board-designated endowment	\$ 5,568,192	-	5,568,192
Thomas Family endowment	-	8,319,701	8,319,701
General endowment	-	6,093,241	6,093,241
	<u>\$ 5,568,192</u>	<u>14,412,942</u>	<u>19,981,134</u>
2021:			
Board-designated endowment	\$ 6,435,234	-	6,435,234
Thomas Family endowment	-	9,428,208	9,428,208
General endowment	-	4,439,189	4,439,189
	<u>\$ 6,435,234</u>	<u>13,867,397</u>	<u>20,302,631</u>

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(11) Endowment Funds - Continued**

Changes in internally-controlled endowment net assets for the years ended September 30, 2022 and 2021 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
Balances, September 30, 2020	\$ 4,912,293	11,983,623	16,895,916
Contributions	795,738	-	795,738
Net investment return	785,187	2,095,584	2,880,771
Transfers	<u>(57,984)</u>	<u>(211,810)</u>	<u>(269,794)</u>
Balances, September 30, 2021	6,435,234	13,867,397	20,302,631
Contributions	300,423	3,663,462	3,963,885
Net investment return	(1,167,465)	(2,515,911)	(3,683,376)
Transfers	<u>-</u>	<u>(602,006)</u>	<u>(602,006)</u>
Balances, September 30, 2022	<u>\$ 5,568,192</u>	<u>14,412,942</u>	<u>19,981,134</u>

**(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 and its beneficial interest in a perpetual trust are considered to be Level 3 fair value measurements.

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(12) Fair Value Measurements - Continued**

Fair value of assets measured on a recurring basis at September 30, 2022 and 2021 is as follows:

	<b>Fair Value at September 30, 2022</b>	<b>Fair Value Measurements at Reporting Date Using</b>		
		<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Assets:				
Investments:				
Money market funds	\$ 401,960	401,960	-	-
Equities:				
Common stocks	3,394,157	3,394,157	-	-
Mutual Funds	7,952,565	7,952,565	-	-
Fixed income:				
U.S. Treasury and Agency obligations	1,011,136	-	1,011,136	-
Corporate bonds	624,339	-	624,339	-
Mutual funds	6,596,977	6,596,977	-	-
	<u>19,981,134</u>	<u>18,345,659</u>	<u>1,635,475</u>	<u>-</u>
Receivables under remainder trusts	965,271	-	-	965,271
Beneficial interest in perpetual trust	563,010	-	-	563,010
	<u>21,509,415</u>	<u>18,345,659</u>	<u>1,635,475</u>	<u>1,528,281</u>
Total assets	<u>\$ 21,509,415</u>	<u>18,345,659</u>	<u>1,635,475</u>	<u>1,528,281</u>

	<b>Fair Value at September 30, 2021</b>	<b>Fair Value Measurements at Reporting Date Using</b>		
		<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Assets:				
Investments:				
Money market funds	\$ 914,922	914,922	-	-
Equities:				
Common stocks	11,359,107	11,359,107	-	-
Fixed income:				
U.S. Treasury and Agency obligations	4,090,061	-	4,090,061	-
Corporate bonds	3,289,497	-	3,289,497	-
Mutual funds	649,044	649,044	-	-
	<u>20,302,631</u>	<u>12,923,073</u>	<u>7,379,558</u>	<u>-</u>
Receivables under remainder trusts	2,206,832	-	-	2,206,832
Beneficial interest in perpetual trust	721,204	-	-	721,204
	<u>23,230,667</u>	<u>12,923,073</u>	<u>7,379,558</u>	<u>2,928,036</u>
Total assets	<u>\$ 23,230,667</u>	<u>12,923,073</u>	<u>7,379,558</u>	<u>2,928,036</u>

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(12) Fair Value Measurements - Continued**

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, 2022 and 2021:

	<b>Receivables Under Remainder Trusts</b>	<b>Beneficial Interest in Perpetual Trust</b>	<b>Annuity Obligation</b>
Balances at September 30, 2020	\$ 2,307,853	627,120	5,596
Total gains (losses) included in changes in net assets	(65,183)	94,084	-
Contributions	46,175	-	-
Settlements, net	<u>(82,013)</u>	<u>-</u>	<u>(5,596)</u>
Balances at September 30, 2021	2,206,832	721,204	-
Total gains (losses) included in changes in net assets	1,225,968	(158,194)	-
Contributions	294,125	-	-
Settlements, net	<u>(2,761,654)</u>	<u>-</u>	<u>-</u>
Balances at September 30, 2022	<u>\$ 965,271</u>	<u>563,010</u>	<u>-</u>

***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.

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

**(13) Liquidity and Availability of Resources - Continued**

As of September 30, 2022 and 2021, the Organization's financial assets available to meet general expenditures within one year were as follows:

	<b>2022</b>	<b>2021</b>
Financial assets:		
Cash and cash equivalents	\$ 3,857,479	3,729,842
Accounts receivable	1,011,859	1,028,358
Investments	19,981,134	20,302,631
Assets whose use is limited	359,410	358,524
Receivables under remainder trusts	965,271	2,206,832
Beneficial interest in perpetual trust	563,010	721,204
Total financial assets	26,738,163	28,347,391
Less amounts unavailable for general expenditure within one year due to:		
Contractual or donor-imposed restrictions:		
Internally-controlled endowments	(12,060,712)	(7,918,366)
Externally-controlled endowments	(985,418)	(2,645,031)
Contributions restricted to future periods	(567,278)	(319,615)
Unappropriated earnings from endowments	(2,266,457)	(5,507,896)
Assets whose use is limited	(359,410)	(358,524)
Contributions restricted for specific uses	(241,508)	(441,135)
Total contractual or donor-imposed restrictions	(16,480,783)	(17,190,567)
Board-designated endowment	(5,568,192)	(6,435,234)
Financial assets available to meet general expenditures within one year	\$ 4,689,188	4,721,590

**(14) Contingencies**

***Consumer Trust Funds***

At September 30, 2022 and 2021, the Organization held funds in trust for its consumers totaling \$125,816 and \$314,592, 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.

## THE ARC TAMPA BAY, INC. AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

#### (14) Contingencies - Continued

##### *Financial Instruments and Operating and Credit Concentrations - Continued*

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 60% and 64% 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, 2022 and 2021, 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.

#### (15) Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated statements of financial position.

#### (16) Subsequent Events

Management of the Organization evaluated all events or transactions that occurred after September 30, 2022 through February 27, 2023, 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**

**For the Year Ended September 30, 2022**

<b>Federal Agency Pass-through Grantor/ Federal Program</b>	<b>Federal Assistance Listing Number</b>	<b>Contract/ Grant Number</b>	<b>Current Year Expenditures</b>	<b>Transfers to Subrecipients</b>
<b>U.S. Department of Housing and Urban Development</b>				
Passed-through from Pinellas County, Florida:				
<i>CDBG - Entitlement Grants Cluster:</i>				
Community Development Block Grants/Entitlement Grants:	14.218			
Grant (Harborside Studio dated November 2011)		CD10UPARC	\$ 300,000	-
Grant (Harborside Studio dated October 2018)		CD18ARCSH	30,110	-
Passed-through from City of Clearwater, Florida:				
<i>CDBG - Entitlement Grants Cluster:</i>				
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			413,568	-
Passed-through from Pinellas County, Florida:				
HOME Investment Partnership Program:				
Outstanding loan (Live Oak dated August 2008)	14.239	*	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			1,105,698	-
<b>U.S. Department of Health and Human Services</b>				
Health Resources and Services Administration (HRSA):				
COVID-19 Provider Relief Fund and American Rescue				
Plan (ARP) Rural Distribution - Period 2	93.498	n/a	<u>198,581</u>	<u>-</u>
Subtotal - COVID-19 Provider Relief Fund and American			<u>198,581</u>	<u>-</u>
Rescue Plan (ARP) Rural Distribution				
Subtotal U.S. Department of Health and Human Services			198,581	-
<b>U.S. Department of Homeland Security</b>				
Disaster Grants - Public Assistance				
Disaster Grants - Public Assistance	97.036	n/a	<u>82,651</u>	<u>-</u>
Subtotal - Disaster Grants - Public Assistance			<u>82,651</u>	<u>-</u>
Subtotal U.S. Department of Homeland Security			<u>82,651</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ <u>1,386,930</u>	<u>-</u>

\* Major federal program

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Notes to Schedule of Expenditures of Federal Awards**

**For the Year Ended September 30, 2022**

**(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, 2022. 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.

**(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, 2022 consist of the following:

Federal AL Number	Loan Outstanding	September 30, 2022 Balance
14.239	Home Investment Partnership Program	\$ 375,547
14.239	Home Investment Partnership Program	316,583
		\$ 692,130

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Consolidating Statement of Financial Position**

**September 30, 2022**

	<u>Arc</u>	<u>RHA1</u>	<u>RHA2</u>	<u>Housing 1</u>	<u>Housing 2</u>	<u>Housing 3</u>	<u>Housing 4</u>	<u>Housing 5</u>	<u>Apartments</u>	<u>Foundation</u>	<u>Subtotal</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
<b>Assets</b>													
Current assets:													
Cash and cash equivalents	\$ 3,546,352	8,832	8,674	8,735	3,198	2,992	2,549	6,576	10,175	259,396	3,857,479	-	3,857,479
Accounts receivable:													
Third party payors, net	969,526	-	-	-	-	-	-	-	633	-	970,159	-	970,159
Grants	5,710	-	-	-	-	-	-	-	75	-	5,785	-	5,785
Current portion of promises to give	-	-	-	-	-	-	-	-	-	11,500	11,500	-	11,500
Affiliates	290,854	-	-	-	-	-	-	-	-	27,870	318,724	(318,724)	-
Current portion of gifted facility	686,346	-	-	-	-	-	-	-	-	-	686,346	-	686,346
Prepaid expenses	29,497	-	-	-	-	-	-	-	-	14,067	43,564	-	43,564
<b>Total current assets</b>	<b>5,528,285</b>	<b>8,832</b>	<b>8,674</b>	<b>8,735</b>	<b>3,198</b>	<b>2,992</b>	<b>2,549</b>	<b>6,576</b>	<b>10,883</b>	<b>312,833</b>	<b>5,893,557</b>	<b>(318,724)</b>	<b>5,574,833</b>
Investments	2,088,957	-	-	-	-	-	-	-	-	17,892,177	19,981,134	-	19,981,134
Investment in subsidiary	19,702,491	-	-	-	-	-	-	-	-	-	19,702,491	(19,702,491)	-
Promises to give, less current portion	-	-	-	-	-	-	-	-	-	24,415	24,415	-	24,415
Gifted facility, less current portion	738,794	-	-	-	-	-	-	-	-	-	738,794	-	738,794
Receivable under remainder trusts	-	-	-	-	-	-	-	-	-	965,271	965,271	-	965,271
Beneficial interest in perpetual trust	-	-	-	-	-	-	-	-	-	563,010	563,010	-	563,010
Assets whose use is limited	-	62,938	46,738	57,939	29,501	37,248	21,721	27,141	76,184	-	359,410	-	359,410
Property and equipment, net	4,352,135	24,292	45,368	54,165	32,732	42,052	138,805	125,886	683,319	6,687	5,505,441	-	5,505,441
Other assets	-	-	140	-	50	-	100	-	1,070	-	1,360	-	1,360
<b>Total assets</b>	<b>\$ 32,410,662</b>	<b>96,062</b>	<b>100,920</b>	<b>120,839</b>	<b>65,481</b>	<b>82,292</b>	<b>163,175</b>	<b>159,603</b>	<b>771,456</b>	<b>19,764,393</b>	<b>53,734,883</b>	<b>(20,021,215)</b>	<b>33,713,668</b>
<b>Liabilities and Net Assets</b>													
Current portion of long-term debt	\$ -	10,564	12,831	12,770	11,025	10,718	-	-	33,082	-	90,990	-	90,990
Accounts payable	207,752	-	5,411	7,040	-	-	122,936	32,417	139,411	-	514,967	(318,724)	196,243
Accrued expenses	773,313	227	550	560	904	879	1,325	43,752	7,647	11,080	840,237	-	840,237
Refundable advances	313,534	-	-	-	-	-	-	-	-	-	313,534	-	313,534
Deferred revenue	-	-	-	-	-	-	-	-	-	50,822	50,822	-	50,822
<b>Total current liabilities</b>	<b>1,294,599</b>	<b>10,791</b>	<b>18,792</b>	<b>20,370</b>	<b>11,929</b>	<b>11,597</b>	<b>124,261</b>	<b>76,169</b>	<b>180,140</b>	<b>61,902</b>	<b>1,810,550</b>	<b>(318,724)</b>	<b>1,491,826</b>
Long-term debt, less current portion	-	18,873	58,567	59,875	106,260	103,289	-	-	381,243	-	728,107	-	728,107
<b>Total liabilities</b>	<b>1,294,599</b>	<b>29,664</b>	<b>77,359</b>	<b>80,245</b>	<b>118,189</b>	<b>114,886</b>	<b>124,261</b>	<b>76,169</b>	<b>561,383</b>	<b>61,902</b>	<b>2,538,657</b>	<b>(318,724)</b>	<b>2,219,933</b>
Net assets (deficit)	31,116,063	66,398	23,561	40,594	(52,708)	(32,594)	38,914	83,434	210,073	19,702,491	51,196,226	(19,702,491)	31,493,735
<b>Total liabilities and net assets</b>	<b>\$ 32,410,662</b>	<b>96,062</b>	<b>100,920</b>	<b>120,839</b>	<b>65,481</b>	<b>82,292</b>	<b>163,175</b>	<b>159,603</b>	<b>771,456</b>	<b>19,764,393</b>	<b>53,734,883</b>	<b>(20,021,215)</b>	<b>33,713,668</b>

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Consolidating Statement of Activities**

**For the Year Ended September 30, 2022**

	<u>Arc</u>	<u>RHA1</u>	<u>RHA2</u>	<u>Housing 1</u>	<u>Housing 2</u>	<u>Housing 3</u>	<u>Housing 4</u>	<u>Housing 5</u>	<u>Apartments</u>	<u>Foundation</u>	<u>Total</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
Net assets without donor restrictions:													
Operating support and revenue:													
Public support:													
Special events, net	\$ -	-	-	-	-	-	-	-	-	444,126	444,126	-	444,126
Contributions and bequests	-	-	-	-	-	-	-	-	-	675,535	675,535	-	675,535
Total support	-	-	-	-	-	-	-	-	-	1,119,661	1,119,661	-	1,119,661
Revenue:													
Third party payors, net	9,491,816	-	-	-	-	-	-	-	-	-	9,491,816	-	9,491,816
Government grants and contracts	997,301	-	-	-	-	-	-	-	-	-	997,301	-	997,301
Program service fees	972,853	16,539	17,216	18,221	21,876	19,055	37,109	43,484	87,219	-	1,233,572	(16,819)	1,216,753
Rent subsidy income	41,964	24,841	26,922	24,614	23,297	30,395	(1,042)	(7,621)	51,578	-	214,948	-	214,948
Investment return designated for current operations	(378,424)	27	26	31	11	8	6	13	36	1,518,610	1,140,344	-	1,140,344
Other	22,090	-	-	-	-	-	-	-	-	906	22,996	-	22,996
Total revenue	11,147,600	41,407	44,164	42,866	45,184	49,458	36,073	35,876	138,833	1,519,516	13,100,977	(16,819)	13,084,158
Net assets released from restrictions:													
Expiration of time restrictions	728,750	-	-	-	-	-	-	-	-	45,766	774,516	-	774,516
Satisfaction of donor use restrictions	-	-	-	-	-	-	-	-	-	447,372	447,372	-	447,372
Total operating support and revenue	11,876,350	41,407	44,164	42,866	45,184	49,458	36,073	35,876	138,833	3,132,315	15,442,526	(16,819)	15,425,707
Operating expenses:													
Program services	11,222,776	30,379	33,468	36,668	39,918	33,162	52,291	57,734	153,735	924,533	12,584,664	(932,045)	11,652,619
Supporting services	2,807,817	-	-	-	-	-	-	-	-	325,119	3,132,936	-	3,132,936
Total expenses	14,030,593	30,379	33,468	36,668	39,918	33,162	52,291	57,734	153,735	1,249,652	15,717,600	(932,045)	14,785,555
Change in net assets without donor restrictions from operations	(2,154,243)	11,028	10,696	6,198	5,266	16,296	(16,218)	(21,858)	(14,902)	1,882,663	(275,074)	915,226	640,152
Other changes:													
Investment return in excess of amounts designated for current operations	-	-	-	-	-	-	-	-	-	(2,307,533)	(2,307,533)	-	(2,307,533)
Gain on sale of property and equipment	289,353	-	-	-	-	-	-	-	-	-	289,353	-	289,353
Contributions from subsidiary	915,226	-	-	-	-	-	-	-	-	-	915,226	(915,226)	-
Equity in earnings of subsidiary	(424,870)	-	-	-	-	-	-	-	-	-	(424,870)	424,870	-
Change in net assets without donor restrictions	(1,374,534)	11,028	10,696	6,198	5,266	16,296	(16,218)	(21,858)	(14,902)	(424,870)	(1,802,898)	424,870	(1,378,028)
Net assets with donor restrictions:													
Contributions and bequests	32,040	-	-	-	-	-	-	-	-	1,230,505	1,262,545	-	1,262,545
Investment return	-	-	-	-	-	-	-	-	-	(2,515,911)	(2,515,911)	-	(2,515,911)
Change in value of split-interest agreements	-	-	-	-	-	-	-	-	-	1,067,774	1,067,774	-	1,067,774
Equity in earnings of subsidiary	(710,770)	-	-	-	-	-	-	-	-	-	(710,770)	710,770	-
Net assets released from restriction	(728,750)	-	-	-	-	-	-	-	-	(493,138)	(1,221,888)	-	(1,221,888)
Change in net assets with donor restrictions	(1,407,480)	-	-	-	-	-	-	-	-	(710,770)	(2,118,250)	710,770	(1,407,480)
Change in net assets	\$ (2,782,014)	11,028	10,696	6,198	5,266	16,296	(16,218)	(21,858)	(14,902)	(1,135,640)	(3,921,148)	1,135,640	(2,785,508)

**INTERNAL CONTROL AND COMPLIANCE**



**Independent Auditors' 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, 2022, 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 27, 2023.

**Report on 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 (internal control) as a basis for designing 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. and 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.

## **Report on 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 consolidated financial statements. 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 27, 2023  
St. Petersburg, Florida





**Independent Auditors’ 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**

***Opinion on Each Major Federal Program***

We have audited The Arc Tampa Bay, Inc. and Affiliates’ (the “Organization”) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on its major federal program for the year ended September 30, 2022. The Organization’s major federal program is identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); 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”). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization’s federal programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether to do with fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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. 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 27, 2023  
St. Petersburg, Florida

**THE ARC TAMPA BAY, INC. AND AFFILIATES**

**Schedule of Findings and Questioned Costs**

**For the Year Ended September 30, 2022**

**(A) Summary of Auditors' Results**

1. The auditors' 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 Auditors' 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 programs are reported in the Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditors' 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 (AL No. 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.

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, INDIAN TRIBES,  
INSTITUTIONS OF HIGHER EDUCATION, AND NONPROFIT ORGANIZATIONS  
for Fiscal Period Ending Dates in 2022**

**PART I: GENERAL INFORMATION**REPORT ID: **974806** VERSION: **1****1. Fiscal Period**a. Start Date   
(MM/DD/YYYY)b. End Date   
(MM/DD/YYYY)**2. Type of Uniform Guidance Audit**

- Single audit  
 Program-specific audit  
 Alternative Compliance Examination Engagement

**3. Audit Period Covered**

- Annual  
 Biennial  
 Other: Number of Months

**4. Auditee Identification Numbers**

a. Auditee Employer Identification Number (EIN)

d. Auditee Data Universal Numbering System (DUNS) Number

b. Are multiple EINs covered in this report?

 Yes  No

e. Are multiple DUNS numbers covered in this report?

 Yes  No

c. If Part I, Item 4b is Yes, complete the attached Auditee EIN Continuation Sheet

f. If Part I, Item 4e is Yes, complete the attached Auditee DUNS Continuation Sheet

g. Auditee Unique Entity Identification Number (UEI)

h. Are multiple UEIs covered in this report?

 Yes  No

i. If Part I, Item 4h is Yes, complete the attached Auditee UEI Continuation Sheet

**6. Primary Auditor Information**

a. Audit Firm/Organization Name

b. Audit Firm/Organization EIN

c. Audit Firm/Organization Address

Number and Street

City State Zip Code

d. Auditor Contact

Name

Title

e. Auditor Contact Telephone

f. Auditor Contact E-mail

g. Was a secondary auditor used?

 Yes  No

h. If Part I, Item 6g is Yes, complete the attached Secondary Auditors' Contact Information Sheet

**5. Auditee Information**

a. Auditee Name

b. Auditee Address

Number and Street

City State Zip Code

c. Auditee Contact

Name

Title

d. Auditee Contact Telephone

e. Auditee Contact E-mail

**PART II: FEDERAL AWARDS**

**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**1. Federal Awards Expended During Fiscal Period**

**1. Major Program Information and Audit Findings**

Schedule of Expenditures of Federal Awards																														
Row Number (auto-generated)	a		b	c	d	e	f	g	h	i		j	k	l		m	n		o	a		b	c							
	CFDA #		Federal Awarding Agency/Prefix <sup>1</sup>							CFDA Three-Digit Extension <sup>2</sup>	Additional Award Identification <sup>3</sup>	Federal Program Name	Amount Expended (\$)	Cluster Name	Federal Program Total <sup>4</sup> (auto-generated) (\$)	Cluster Total <sup>5</sup> (auto-generated) (\$)	Loan/Loan Guarantee (Loan) Y/N	If Loan, the End of the Audit Period Outstanding Loan Balance <sup>6</sup> (\$)	Direct Award (Direct) Y/N	Federal Award Source		If not Direct, list Name of Pass-through Entity		If not Direct, list Identifying Number assigned by the Pass-through Entity, if assigned <sup>7</sup>	Passed Through		If Passed Through, provide Amount Passed Through (\$)	Major Program		Number of Audit Findings
	CFDA #	CFDA Three-Digit Extension <sup>2</sup>																		Major Program (MP) Y/N	If MP, Type of Audit Report <sup>8</sup>									
1	14	218			COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	\$300,000	CDBG - ENTITLEMENT GRANTS CLUSTER	\$413,568	\$413,568	N		N	PINELLAS COUNTY, FLORIDA	CD10UPARC			N			N			0							
2	14	218			COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	\$30,110	CDBG - ENTITLEMENT GRANTS CLUSTER	\$413,568	\$413,568	N		N	PINELLAS COUNTY, FLORIDA	CD18ARCSH			N			N			0							
3	14	218			COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	\$83,458	CDBG - ENTITLEMENT GRANTS CLUSTER	\$413,568	\$413,568	N		N	CITY OF CLEARWATER	N/A			N			N			0							
4	14	239			HOME INVESTMENT PARTNERSHIPS PROGRAM	\$375,547	N/A	\$692,130		Y	\$375,547	N	PINELLAS COUNTY, FLORIDA	N/A			N			Y	U		0							
5	14	239			HOME INVESTMENT PARTNERSHIPS PROGRAM	\$316,583	N/A	\$692,130		Y	\$316,583	N	PINELLAS COUNTY, FLORIDA	N/A			N			Y	U		0							
6	93	498			PROVIDER RELIEF FUND	\$198,581	N/A	\$198,581		N		Y					N			N			0							
7	97	036			DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$82,651	N/A	\$82,651		N		Y					N			N			0							
Total Federal Awards Expended =						\$1,386,930																								

1. See Appendix I of instructions for valid Federal awarding agency two-digit prefixes.  
 2. Three-digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA - beta.sam.gov). If the extension is unknown, see instructions.  
 3. Used to collect other data or information to identify the award which is not a CFDA number (e.g., program year, contract number). This item is optional if Part II, Item 1(b) has a valid CFDA extension.  
 4. The system will provide total Federal awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number.  
 5. The system will provide total Federal awards expended for each cluster of programs by summing the individual CFDA lines which have the same Cluster Name.  
 6. Used to collect the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Part II, Item 1(i) (2 CFR 200.510(b)(5)). Enter "N/A" for loans made to students of an institution of higher education (IHE) where the IHE does not make the loans (2 CFR 200.502(c)).  
 7. If no identifying number was assigned, enter "N/A".  
 8. If Major Program is marked "Y", enter only one letter (U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report. If Major Program is marked "N", leave item blank.

**PART II: FEDERAL AWARDS - Continued**

**2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)**

Note 1: Describe the significant accounting policies used in preparing the SEFA. (2 CFR 200.510(b)(6))

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, 2022. 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. 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.

4,000 characters

Note 2: Did the auditee use the de minimis cost rate? (2 CFR 200.414(f))

- Yes
- No
- Both

Please explain.

The auditee did not use the de minimis cost rate.

4,000 characters

**Additional Notes** All additional notes included in the reporting package must be entered in this section and will be automatically numbered sequentially by the IDES system as they are entered.

Note 3: Loan/loan guarantee outstanding balances

75 characters

HOME INVESTMENT PARTNERSHIPS PROGRAM (14.239) - Balances outstanding at the end of the audit period were 375547.  
HOME INVESTMENT PARTNERSHIPS PROGRAM (14.239) - Balances outstanding at the end of the audit period were 316583.

4,000 characters

**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued****2. Financial Statements**

a. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?

Select any combination of the following five options:

- Unmodified opinion  
 Qualified opinion  
 Adverse opinion  
 Disclaimer of opinion  
 Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework

**If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.**

i. What was the special purpose framework used? (Select only one)

- Cash basis  
 Tax basis  
 Regulatory basis  
 Contractual basis  
 Other basis

ii. Was the special purpose framework used as a basis of accounting required by state law?  Yes  No

iii. What was the auditor's opinion on the special purpose framework? (Select any combination)

- Unmodified opinion  
 Qualified opinion  
 Adverse opinion  
 Disclaimer of opinion

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?  Yes  No

c. Is a significant deficiency in internal control disclosed?  Yes  No

d. Is a material weakness in internal control disclosed?  Yes  No

e. Is a material noncompliance disclosed?  Yes  No

**3. Federal Programs**

a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (AICPA Audit Guide)  Yes  No

b. What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))

c. Did the auditee qualify as a low-risk auditee? (2 CFR 200.520)  Yes  No

d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es), or enter "None".



**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**4. Federal Award Audit Findings**

**Schedule of Findings and Questioned Costs**

Row Number from Part II, Item 1	a	b	c	d	e	f	g				h	i		j	k	l	m		n
	CFDA Number <sup>1</sup> XX.XXX	Additional Award Identification	Federal Program Name	Amount Expended (\$)	Audit Finding Reference Number YYYY-###	Type(s) of Compliance Requirement(s) <sup>2</sup>	Type of Audit Finding <sup>3</sup>									Questioned Costs Y/N	Repeat Audit Finding		
							Compliance Audit Findings		Internal Control Audit Findings		Other Audit Findings Y/N	Repeat Audit Finding from Prior Year Y/N	If Repeat Finding, provide Prior Year Audit Finding Reference Number(s) YYYY-###,YYYY-###,etc.						
							Modified Opinion Y/N	Other Matters Y/N	Material Weakness Y/N	Significant Deficiency Y/N									

1. A CFDA Number consists of the Federal agency two-digit prefix and CFDA three-digit extension (from Part II, Items 1(a) and 1(b)) separated by a period.  
 2. Enter the letter for each type of compliance requirement that applies to the audit findings (i.e., noncompliance, significant deficiency, material weakness, questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program. Only enter the type(s) of compliance requirement(s) the auditor was testing which generated the audit finding.  
 A. Activities allowed or unallowed      F. Equipment and real property management      K. Reserved  
 B. Allowable costs/cost principles      G. Matching, level of effort, earmarking      L. Reporting  
 C. Cash management      H. Period of performance (or availability) of Federal funds      M. Subrecipient monitoring  
 D. Reserved      I. Procurement and suspension and debarment      N. Special tests and provisions  
 E. Eligibility      J. Program income      P. Other  
 3. There are 9 valid combinations of "Compliance Audit Findings", "Internal Control Audit Findings", and "Other Audit Findings" for each Federal program with audit findings. (See chart in instructions after Part III, Item 4(k))



**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**5. Text of the Audit Findings**

a. Audit Finding Reference Number	b. Audit Finding Text
	<div style="text-align: right;">30,000 characters</div>
	<div style="text-align: right;">30,000 characters</div>

ARCHIVED

**PART IV: CORRECTIVE ACTION PLAN**

1. Audit Finding Reference Number

2. Text of the Corrective Action Plan

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10,000 characters

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10,000 characters

ARCHIVED

**Part V: CERTIFICATIONS****1. Auditee Certification Statement**

I certify that, to the best of my knowledge and belief, the auditee has:

ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)<sup>1</sup>, **or if they do**, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)<sup>2</sup>, **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;

prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;

included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;

engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3;

ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and

authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.

Auditee Certification Date

3/6/2023

(MM/DD/YYYY)

Name of certifying official

JENNIFER PELLEGRINO

Title of certifying official

ASSOCIATE EXECUTIVE DIRECTOR

**2. Auditor Statement**

I acknowledge that:

the data elements and information included in this Form SF-SAC are limited to those prescribed by the Office of Management and Budget;

the information in Part II of this Form SF-SAC is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance;

the information included in Part III of this Form SF-SAC, except for Part III, Item 3(d), and Items 4(a)-(d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports;

the auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this Form SF-SAC; and

a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

Auditor Signature Date

3/6/2023

(MM/DD/YYYY)

1. 2 CFR 200.79 and 2 CFR 200.82.

2. BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.



**Part 1: GENERAL INFORMATION - Continued****4.c. Auditee EIN Continuation Sheet**

1.	59-2174961	41.		81.		121.		161.	
2.	59-2846971	42.		82.		122.		162.	
3.		43.		83.		123.		163.	
4.		44.		84.		124.		164.	
5.		45.		85.		125.		165.	
6.		46.		86.		126.		166.	
7.		47.		87.		127.		167.	
8.		48.		88.		128.		168.	
9.		49.		89.		129.		169.	
10.		50.		90.		130.		170.	
11.		51.		91.		131.		171.	
12.		52.		92.		132.		172.	
13.		53.		93.		133.		173.	
14.		54.		94.		134.		174.	
15.		55.		95.		135.		175.	
16.		56.		96.		136.		176.	
17.		57.		97.		137.		177.	
18.		58.		98.		138.		178.	
19.		59.		99.		139.		179.	
20.		60.		100.		140.		180.	
21.		61.		101.		141.		181.	
22.		62.		102.		142.		182.	
23.		63.		103.		143.		183.	
24.		64.		104.		144.		184.	
25.		65.		105.		145.		185.	
26.		66.		106.		146.		186.	
27.		67.		107.		147.		187.	
28.		68.		108.		148.		188.	
29.		69.		109.		149.		189.	
30.		70.		110.		150.		190.	
31.		71.		111.		151.		191.	
32.		72.		112.		152.		192.	
33.		73.		113.		153.		193.	
34.		74.		114.		154.		194.	
35.		75.		115.		155.		195.	
36.		76.		116.		156.		196.	
37.		77.		117.		157.		197.	
38.		78.		118.		158.		198.	
39.		79.		119.		159.		199.	
40.		80.		120.		160.		200.	

**Part 1: GENERAL INFORMATION - Continued****4.f. Auditee DUNS Continuation Sheet**

1.	41.	81.	121.	161.
2.	42.	82.	122.	162.
3.	43.	83.	123.	163.
4.	44.	84.	124.	164.
5.	45.	85.	125.	165.
6.	46.	86.	126.	166.
7.	47.	87.	127.	167.
8.	48.	88.	128.	168.
9.	49.	89.	129.	169.
10.	50.	90.	130.	170.
11.	51.	91.	131.	171.
12.	52.	92.	132.	172.
13.	53.	93.	133.	173.
14.	54.	94.	134.	174.
15.	55.	95.	135.	175.
16.	56.	96.	136.	176.
17.	57.	97.	137.	177.
18.	58.	98.	138.	178.
19.	59.	99.	139.	179.
20.	60.	100.	140.	180.
21.	61.	101.	141.	181.
22.	62.	102.	142.	182.
23.	63.	103.	143.	183.
24.	64.	104.	144.	184.
25.	65.	105.	145.	185.
26.	66.	106.	146.	186.
27.	67.	107.	147.	187.
28.	68.	108.	148.	188.
29.	69.	109.	149.	189.
30.	70.	110.	150.	190.
31.	71.	111.	151.	191.
32.	72.	112.	152.	192.
33.	73.	113.	153.	193.
34.	74.	114.	154.	194.
35.	75.	115.	155.	195.
36.	76.	116.	156.	196.
37.	77.	117.	157.	197.
38.	78.	118.	158.	198.
39.	79.	119.	159.	199.
40.	80.	120.	160.	200.

**Part 1: GENERAL INFORMATION - Continued****4.i. Auditee UEI Continuation Sheet**

1.	41.	81.	121.	161.
2.	42.	82.	122.	162.
3.	43.	83.	123.	163.
4.	44.	84.	124.	164.
5.	45.	85.	125.	165.
6.	46.	86.	126.	166.
7.	47.	87.	127.	167.
8.	48.	88.	128.	168.
9.	49.	89.	129.	169.
10.	50.	90.	130.	170.
11.	51.	91.	131.	171.
12.	52.	92.	132.	172.
13.	53.	93.	133.	173.
14.	54.	94.	134.	174.
15.	55.	95.	135.	175.
16.	56.	96.	136.	176.
17.	57.	97.	137.	177.
18.	58.	98.	138.	178.
19.	59.	99.	139.	179.
20.	60.	100.	140.	180.
21.	61.	101.	141.	181.
22.	62.	102.	142.	182.
23.	63.	103.	143.	183.
24.	64.	104.	144.	184.
25.	65.	105.	145.	185.
26.	66.	106.	146.	186.
27.	67.	107.	147.	187.
28.	68.	108.	148.	188.
29.	69.	109.	149.	189.
30.	70.	110.	150.	190.
31.	71.	111.	151.	191.
32.	72.	112.	152.	192.
33.	73.	113.	153.	193.
34.	74.	114.	154.	194.
35.	75.	115.	155.	195.
36.	76.	116.	156.	196.
37.	77.	117.	157.	197.
38.	78.	118.	158.	198.
39.	79.	119.	159.	199.
40.	80.	120.	160.	200.







## 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.