

**MONROE COUNTY  
HUMAN SERVICES ADVISORY BOARD  
Application for Funding  
Fiscal Year 2012  
October 1, 2011 – September 30, 2012**

Agency Name	Kids Come First – under Be the Change of the Florida Keys, Inc.
Physical Address	241 Trumbo Rd., Key West
Mailing Address	5800 Overseas Highway, Suite 6
City, State, Zip	Marathon, FL 33050
Phone	(305) 743-4599
Fax	(305) 743-7044
Email	sunnybooker@hotmail.com
Who should we contact with questions about this application?	Sunny Booker

Amount received for prior fiscal year ending 09/30/10	\$25,000
Amount received for current fiscal year ending 09/30/11	\$25,000
Amount requested for upcoming fiscal year ending 09/30/12	\$25,000

## CERTIFICATION

To the best of our knowledge and belief, the information contained in this application and attachments is true and correct. Monroe County is hereby authorized to verify all information contained herein, and we understand that any inaccuracies, omissions, or any other information found to be false may result in rejection of this application. This certifies that this request for funding is consistent with our organization's Articles of Incorporation and Bylaws and has been approved by a majority of the Board of Directors.

We affirm that the Agency will use Monroe County funds for the purposes as submitted in this Application for Funding. Any change will require written approval from the Monroe County Board of County Commissioners.

We understand that the agency must substantially meet the eligibility criteria to be considered for Monroe County funding and that any applicable attachments not included disqualify the agency's application.

We understand that all funding received through this opportunity must be spent for the benefit of Monroe County.

We further understand that meeting the Eligibility Criteria in no way ensures that the agency will be recommended for funding by the Human Services Advisory Board. These recommendations are determined by service needs of the community, availability of funds, etc. HSAB funding recommendations must be approved by the Monroe County Board of County Commissioners.

Typed Name of Executive Director: Sunny Booker

Signature



Date: April 18, 2011

Typed Name of Board President/Chairman: Mark Todaro

Signature



Date: April 18, 2011

1. Insert your agency's board-approved mission statement below.

**The Mission of Kids Come First is to provide necessities such as school and personal supplies to every child experiencing financial adversity in Monroe County.**

2. List the services your agency provides. Kids Come First (KCF) collects all necessities (except food) and provides it to all youth ages 0-20 in need. A database is kept to ensure that students who qualify for Federal Homeless Funds (Title X) receive items (schools supplies) through that program allowing our local funds/donations to go further.

**KCF also assist with event drives for example, Holiday or Prom.**

3. What services will be funded by this request? **Providing necessities to youth.**

4. Funding category: If you have been previously funded by HSAB, do you request to have the

HSAB consider changing your funding category? **No**

If yes, please circle the new category for which you would like to be considered:  
Medical      Core Services      Quality of Life

If you have not been previously funded, please circle the funding category that you believe best matches your services: **Core Services**

5. Will County HSAB funds be used as match for a grant? **NO**

6. If you answered "yes" to number four, please specify the:

- a. grant award title, granting agency, and purpose:
- b. grant amount:
- c. match percentage requirement and amount:

7. If your organization was funded with HSAB funds last year, please briefly and specifically explain: **KCF was a line item of the BOCC.**

8. how the funds were spent –

- a. **96% of this funding pays for one contracted worker. This person is held responsible for all of the goods collected and does all of the purchasing of items requested that are not already in the "closet". This person also organizes all of the other volunteers. The funding also pays for some office supplies, primarily ink toner and etc. The director of the program and the clerical help that is received for the database is volunteered.**

b. how they were used to leverage additional funding.

There are a variety of ways KCF brings in resources:

- **Example One**– KCF has partnered with the national organization – Barefoot Kids Network. They provide gift cards to Payless Shoe store to us each month. KCF utilizes those cards for the Buy- One –Get One half off sales. Utilizing donation dollars we ensure the gift cards value are stretched to serve even further.
- **Example Two** – KCF has built a relationship with the Nike Outlet in Homestead. KCF is provided with the Friends and Family discount and are alerted when seasonal items will be switched (usually quarterly). These quality sojourns to the mainland result in the spending of \$500 of donations raised locally to receive more than \$1500 of merchandise.

These savings represent time and careful planning on how to stretch Monroe County's local dollars and donations to KCF. KCF's Motto is to only "ask for what is needed". There is not a built up revenue or overhead. The more that we can save those dollars can be donated to other worthy charities. KCF is continuing to seek matches and relationships with other national organizations. It could not be done without one contracted worker whose full attention is on providing goods to impoverished youth.

9. Do you plan to allocate any part of this HSAB grant, if awarded, as a sub-grant to another organization? **No**

10. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? **No**

11. Will you or have you applied for other sources of County funding? **No**

12. What needs or problems in this community does your agency address?  
**Monroe County is experiencing a steady increase of youth in need. As of 4-15-2011, the following statistics are staggering.**

**We have 3904 students who qualify for free or reduced lunch in Monroe County Schools. One hundred more students than last year and parents of 275 other students applied but did not meet the exceedingly low income requirements which do not take into account the high cost of living in Monroe County.**

**There are 305 youth listed as homeless in this county. We believe the number to be higher. Homelessness is often hidden by the family due to fear and embarrassment.**

12. What statistical data support the needs listed in number nine? *On file at the school board using the following:* **National Lunch Program Applications, Federal Reports, District Data Base for enrollment (TERMS), Office of Homeless Title X.**

13. What are the causes (not the symptoms) of these problems?

**Causes of the Homeless Youth in Monroe County**

- **80 are sheltered while 6 are represented by no parent or guardian**
- **201 are doubled up living with other families, 11 of these kids are separated from their own parents**

- **6 students are homeless and unsheltered**
- **6 are waiting for foster care placement**
- **3 students have been displaced by earthquake**
- **2 by fire**
- **2 are still displaced by mortgage/eviction**
- **6 have been displaced by mortgage/eviction**

**The reason so many students in our county qualify for free and reduced lunch varies. The greatest cause would be the working poor in our community. Also, parents may be unemployed, or disabled. Finally, all homeless youth automatically qualify for the national lunch program.**

15. Describe your target population as specifically as possible.  
**Young people ages 0-20 who are in need and experiencing financial adversity – usually through no fault of their own.**

16. How are clients referred to your agency?  
**KCF receives requests from agencies such as Wesley House, the School District, churches, and etc.**

17. What steps are taken to be sure that prospective clients are eligible and that the neediest clients are given priority?  
**KCF has never been unable to fill every request that is received. The steps that are taken is to ensure that we utilize our resources with the utmost care so that no child in Monroe County goes without basics like shoes that fit, and warm clothes if it is cold.**

18. Describe any networking arrangements that are in place with other agencies.  
**As previously stated, every social services agency is encouraged to request items for youth in need. We serve only the specific youth. KCF does not just provide items, so that we can keep a data-base of youth being served. This allows these agencies to focus on the services they provide and not to spend man-power and resources collecting clothes and shoes and other necessities.**

**Also as outlined above, KCF has strong relationships with each store we frequent, such as here locally – Beals. Beals not only provides us with the very best purchasing capability possible, but also serves as very strong volunteers during the back to school and holiday drives.**

19. List all sites and hours of operation.  
**KCF serves all areas of Monroe County. KCF works primarily Monday – Saturday during normal business hours; however, response is given whenever needed. For example, KCF has received requests due to homes burning down and clothing has been transported up in the early morning when it is still dark to ensure the youth involved have clothing to attend school – before stores are even open.**

20. What financial challenges do you expect in the next two years, and how do you plan to respond to them?

**KCF is a simple organization without overhead expenses. Our space is donated, there are no vehicles, no buildings, no costs that make the essential service expensive to provide. The foreseeable issues are as follows:**

- **If the School Board leaves Trumbo Rd, KCF may not have space for their closet. KCF will stay abreast of the developments and advocate for the youth in the community.**
- **If the economy continues to weaken more youth will need to be served. This is why KCF is working to find additional national sponsors so the burden is not only on the community in Monroe.**

21. What organizational challenges do you expect in the next two years, and how do you plan to respond to them?

**KCF's long term plan is to have its own specific 501.c3 and board. This is a challenge as it requires start up funds for the IRS filing. It also requires more time from community members to serve. Presently we are operating under the Be The Change of the Florida Keys, INC. This is a good match as they serve youth working from the developmental side of prevention, character and leadership. Together both agencies under the BTC, Inc. umbrella focuses on the WHOLE child.**

22. How are clients represented in the operation of your agency?

**Due to privacy issues the youth are not actively "seen" in our agency – although very specific records are kept in accordance with state standards.**

23. Is your agency monitored by an outside entity? If so, by whom and how often?

**BTC Inc. not only provides oversight and financial management but is a volunteer CPA to ensure good fiscal management. KCF will not leave this umbrella unless all of these aspects are in place.**

24. **2,110 hours of program service were contributed by 112 volunteers in the last year. 86 of these volunteers were youth.**

25. Will any services funded by the County be performed under subcontract by another agency? If so, what services, and who will perform them? **No**

26. What measurable outcomes do you plan to accomplish in the next funding year?

**1) To establish and/or to maintain at least three National Partnerships for good to youth (i.e. Barefoot Kids).**

**2) To serve 10% more youth in need. This can only be achieved if more community partners request services for youth. So articulation and communication needs to continue to be strengthened.**

27. How will you measure these outcomes?

**1) By forming three partnerships in which either specific funding or goods are received in the 2012 fiscal year.**

## 2) Comparing the numbers of youth served in 2011 to 2012.

26. Provide information about units of service below.

Service	Unit (hour, session, day, etc.)	Cost per unit (current year)
Contracted Worker	Hour	\$20

27. In 300 words or less, address any topics not covered above (optional).

**KCF has been funded by Monroe County and has one paid contracted position. This organization relies on the partnership between the Monroe County School Board and the County to ensure that all of our children's basic needs are met. In-kind services are provided from MCSD including but not limited to: building space, the use of the school board courier, fax machine to receive requests and clerical assistance to avoid duplication for youth.**

**This program was formed specifically to fill a need and was requested to be formed by one of the current BOCC members. The idea is not a complicated one. To make resources are available providing essentials to youth who need them. This program took the place of another at 1/3 the cost to the county.**

### **Required Attachments**

*Required attachments were distributed to you as a separate document. Be sure to include these with your application. Please note: the required attachments A through F are only available in Microsoft Excel format. We require that you use this format, since it will automatically expand rows, generate totals and percentages, and align figures for easier reading.*

## ATTACHMENT CHECKLIST

LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN	ATTACHED?		COMMENTS
	YES	NO	You must explain any "NO" answers
A. Board Information Form	X		
B. Agency Compensation Detail	X		
C. Profile of Clients and Services	X		
D – F. Financial Information	X		
G. Copy of Audited Financial Statement from most recent fiscal year if organization's expenses are \$150,000 or greater.	X		
H. Copy of IRS Form 990 from most recent fiscal year	X		
I. Copy of current fee schedule		X	N/A No fees are collected
J. Copy of IRS Letter of Determination indicating 501 C 3 status	X		
K. Copy of Current Monroe County and City Occupational Licenses		X	Not required
L. Copy of Florida Dept. of Children And Families License or Certification		X	No direct work with youth
M. Copy of any other Federal or State Licenses		X	Not required
N. Copy of Florida Dept. of Health Licenses/Permits		X	Not required
O. Copy of front page of Agency's EEO Policy/Plan		X	KCF is run by volunteers and contract worker
P. Copy of Summary Report of most current Evaluation/Monitoring *		X	First year under BTC.
Q. Data showing need for your program (optional, see question 7)		X	Emdedded See question 7
R. Other (specify) TWO PAGE LIMIT	x		

\* must include summary of deficiencies and suggested corrective action; may include your responses and actions taken.





# ATTACHMENT C - PROFILE OF CLIENTS AND SERVICES (Performance Report)

2012

*This attachment has changed, please note asterisked information at the bottom of page.  
Delete or type over sample information shown*

**Kids Come First**

List Services Here	Target Population	# of Persons In Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") current semester (Jan-March 2011)	
Back To School - hygiene, clothing, shoes, and backpacks, school supplies	school aged youth living below the poverty line	approx 3900 school aged children in Monroe	County Wide	n/a	275	70	
Clothing and shoes requests (excluding other drives)	All youth ages 0-20 living below the poverty line	approx 5980 youth in Monroe	County Wide	n/a	163	30	
Holiday Drive	All youth ages 0-20 living below the poverty line	approx 5980 youth in Monroe	County Wide	n/a	327	0	
100 homeless/runaway youth 18-20 received shower shoes, hygiene and towels and fleece blankets	Homeless youth receiving services at Light House	10-20 at any given time	Key West	n/a	10	10	
Formal wear (dresses, and dress pants, button down shirts, ties, and dress shoes) for youth performing in school	school aged youth living below the poverty line	approx 3900 school aged children in Monroe	County Wide	n/a	83	0	
College Prep - warm clothes for a needy warm weather grad going to college, suitcase, long-johns, sweaters, long pants, sneakers	n/a	n/a	n/a	n/a	1	0	
<b>Unduplicated Clients for Entire Agency</b>						859	110
<i>(see instructions - this is not a total of the numbers above)</i>						465	110

Please indicate the number of clients served who are Monroe County residents: 100%  
Please list or describe achieved outcomes for your target populations: 1) Each request received was filled. 2) 95% of the requests were filled within 48 hours.

## ATTACHMENT D - COUNTY FUNDING BUDGET

2012

Show the proposed budget detail for the County funds requested.  
The total must match with the total funding requested.

Kids Come First

	Proposed Expense Budget for Upcoming Year Ending:	
	9/30/2012	
<b>Expenditures</b>	<b>Total</b>	<b>%</b>
Salaries	24,000	96.0%
Payroll Taxes		0
Employee Benefits		0
<b>Subtotal Personnel</b>	<b>24,000</b>	<b>96.0%</b>
Postage		0
Office Supplies	500	2.0%
Telephone		0
Professional Fees		0
Rent		0
Utilities		0
Repair and Maint.		0
Travel, mileage for out-of-county travel for purcha	500	2.0%
Miscellaneous		0
Grants to Other Organizations		0
<i>List others below</i>		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
<b>Total Expenses</b>	<b>25,000</b>	<b>100.0%</b>



## ATTACHMENT F - AGENCY REVENUE

2011

Complete this worksheet for the entire agency.

ABC non-profit

Please round all amounts to the nearest dollar

In-Kind will not be included in percentages or total.

	Proposed Revenue Budget for Upcoming Year Ending:			Projected Revenue for Current Year Ending:		
	9/30/2012			9/30/2011		
	Cash	In-Kind	%-age of Total	Cash	In-Kind	%-age of Total
Revenue Sources						
Monroe County	25,000	0	56%	25,000	0	60%
Children and Fam	0	0	0%	0	0	0%
M.C. Sheriff's Dept.	0	0	0%	0	0	0%
Key West	0	0	0%	0	0	0%
Marathon	0	0	0%	0	0	0%
Islamorada	0	0	0%	0	0	0%
Layton	0	0	0%	0	0	0%
Key Colony Beach	0	0	0%	0	0	0%
Client fees	0	0	0%	0	0	0%
Donations	20,000	40,000	44%	16,000	37,916	38%
Sheriff Shared Asset	0	0	0%	916	0	2%
United Way	0	0	0%	0	0	0%
<i>List all others below</i>			0%			0%
Monroe County Schools		8,900	0%		8,900	0%
			<b>100%</b>			<b>100%</b>
<b>Total Revenue</b>	<b>45,000</b>	<b>48,900</b>		<b>41,916</b>	<b>46,816</b>	

This is the second year that Kids Come First has served the youth in Monroe County.

Please find attached our JUNE 2010 Year End Audit. During our Pilot year KCF was under the 501c3 and guidance of the Monroe County Education Foundation. Their fiscal year ran from July 1 – June 30. This audit includes several agencies, including Take-Stock in Children, MYCP, and Keys Center.

In July 2010, Be the Change of the Florida Keys Inc. assumed the fiscal and governing oversight of Kids Come First. Please find attached the filing of our 990 with the IRS.

KCF did not have a revenue exceeding \$150K last year, and Be The Change of the Florida Keys, Inc. is not expected to in 2010-2011. Our fiscal year runs from October-September like the county.

# ATTACHMENT J

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **NOV 30 2010**

BE THE CHANGE OF THE FLORIDA KEYS  
INC  
5800 OVERSEAS HWY STE 6  
MARATHON, FL 33050

Employer Identification Number:  
27-2954217  
DLN:  
17053263313040  
Contact Person:  
MELISSA D TRUSTY ID# 31657  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
September 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
July 29, 2010  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

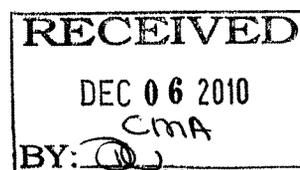
Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)



**Return of Organization Exempt From Income Tax**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the **2009** calendar year, or tax year beginning **07/29/10**, and ending **09/30/10**

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

**B** Check if applicable: **Please use IRS label or print or type. See Specific Instructions.**

**C** Name of organization **BE THE CHANGE OF THE FLORIDA KEYS, INC.**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

**5800 OVERSEAS HIGHWAY, SUITE 6**

City or town, state or country, and ZIP + 4

**MARATHON FL 33050**

**D** Employer identification number

**27-2954217**

**E** Telephone number

**305-743-4599**

**G** Gross receipts \$

**H(a)** Is this a group return for

affiliates?  Yes  No

Are all affiliates included?  Yes  No

If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c) ( **3** ) (insert no.)  4947(a)(1) or  527

**J** Website: **N/A**

**H(c)** Group exemption number ▶

**K** Type of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: **2010** **M** State of legal domicile: **FL**

**Part I Summary**

Activities & Governance

**1** Briefly describe the organization's mission or most significant activities:

**TO PROVIDE VARIOUS ACTIVITIES THAT BUILD DEVELOPMENTAL ASSETS SO EVERY CHILD IN MONROE COUNTY CAN FEEL SAFE, LOVED, AND CELEBRATED.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

**3** Number of voting members of the governing body (Part VI, line 1a) **3 9**

**4** Number of independent voting members of the governing body (Part VI, line 1b) **4 9**

**5** Total number of employees (Part V, line 2a) **5 0**

**6** Total number of volunteers (estimate if necessary) **6 9**

**7a** Total gross unrelated business revenue from Part VIII, column (C), line 12 **7a**

**b** Net unrelated business taxable income from Form 990-T, line 34 **7b 0**

Prior Year

Current Year

Revenue

**8** Contributions and grants (Part VIII, line 1h)

**9** Program service revenue (Part VIII, line 2g)

**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)

**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

**12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)

**14** Benefits paid to or for members (Part IX, column (A), line 4)

**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

**16a** Professional fundraising fees (Part IX, column (A), line 11e)

**b** Total fundraising expenses (Part IX, column (D), line 25) ▶

**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)

**18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

**19** Revenue less expenses. Subtract line 18 from line 12

Beginning of Current Year

End of Year

Net Assets or Fund Balances

**20** Total assets (Part X, line 16)

**21** Total liabilities (Part X, line 26)

**22** Net assets or fund balances. Subtract line 21 from line 20 **0 0**

**Part II Signature Block**

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

Sign Here

Signature of officer

**MARK TODARO**

Type or print name and title

**PRESIDENT**

Date

Paid Preparer's Use Only

Preparer's signature **MARLENE CRUZ MORATO**

Firm's name (or yours if self-employed), address, and ZIP + 4 **CRUZ MORATO & ASSOCIATES CPA&CONSULTANTS 17 SHIPS WAY BIG PINE KEY, FL 33043**

Date

**02/15/11**

Check if self-employed

Preparer's identifying number (see instructions) **P00380741**

EIN ▶ **65-0958914**

**TAXPAYER COPY**

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes  No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:

**TO PROVIDE VARIOUS ACTIVITIES THAT BUILD DEVELOPMENTAL ASSETS SO EVERY CHILD IN MONROE COUNTY CAN FEEL SAFE, LOVED, AND CELEBRATED.**

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  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**TO PROVIDE VARIOUS ACTIVITIES THAT BUILD DEVELOPMENTAL ASSETS SO EVERY CHILD IN MONROE COUNTY CAN FEEL SAFE, LOVED, AND CELEBRATED.**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses ▶

**TAXPAYER COPY** Form 990 (2009)

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		X
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
• Did the organization report an amount for other assets related in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		X
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	Yes 12A	No X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
<b>1a</b>			<b>0</b>
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1b</b>			<b>0</b>
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
		<b>1c</b>	<b>X</b>
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2a</b>			<b>0</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		
		<b>2b</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
		<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
		<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
		<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country: <b>▶</b> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
		<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
		<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
		<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		
		<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
		<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
		<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
		<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
		<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
		<b>7d</b>	
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
		<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
		<b>7f</b>	
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
		<b>7g</b>	
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
		<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
		<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
		<b>9a</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
		<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
		<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
		<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
		<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
		<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
		<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
		<b>12b</b>	

**TAXPAYER COPY** Form 990 (2009)

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

17	List the states with which a copy of this Form 990 is required to be filed	NONE
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: <b>CRUZ MORATO &amp; ASSOCIATES</b> 5800 OVERSEAS BLDG #1000 MARATHON FL 33050	

**TAXPAYER COPY**  
305-743-4599

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

**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. Use Schedule J-2 if additional space is needed.

- 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. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
<b>MIKE FORESTER</b> ..... DIRECTOR	0.50	X					0	0	0
<b>KELLY ASTIN</b> ..... DIRECTOR	0.50	X					0	0	0
<b>JUDY GREENMAN</b> ..... DIRECTOR	0.50	X					0	0	0
<b>DARCIE PARRA</b> ..... DIRECTOR	0.50	X					0	0	0
<b>LAURA HUTT</b> ..... DIRECTOR	0.50	X					0	0	0
<b>LORI THOMPSON</b> ..... DIRECTOR	0.50	X					0	0	0
<b>MARK TODARO</b> ..... PRESIDENT	0.50			X			0	0	0
<b>KATRINA WIATT</b> ..... VICE PRESIDENT	0.50			X			0	0	0
<b>DENISE HUDSON</b> ..... SECRETARY/TREASURER	0.50			X			0	0	0
<b>MARLENE C. MORATO</b> ..... TREASURER	0.50				X		0	0	0
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									
.....									

**TAXPAYER COPY**



**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f			
	g	Noncash contributions included in lines 1a-1f:	\$			
	h	<b>Total.</b> Add lines 1a-1f				
<b>Program Service Revenue</b>	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	<b>Total.</b> Add lines 2a-2f				
	3	Investment income (including dividends, interest, and other similar amounts)				
4	Income from investment of tax-exempt bond proceeds					
5	Royalties					
	(i) Real (ii) Personal					
6a	Gross Rents					
	b	Less: rental exps.				
	c	Rental inc. or (loss)				
	d	<b>Net rental income or (loss)</b>				
7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis & sales exps.				
	c	Gain or (loss)				
	d	<b>Net gain or (loss)</b>				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c).					
	See Part IV, line 18	a				
	b	Less: direct expenses	b			
c	<b>Net income or (loss) from fundraising events</b>					
9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b			
	c	<b>Net income or (loss) from gaming activities</b>				
10a	Gross sales of inventory, less returns and allowances	a				
	b	Less: cost of goods sold	b			
	c	<b>Net income or (loss) from sales of inventory</b>				
11a	Miscellaneous Revenue					
	b					
	c					
	d	All other revenue				
	e	<b>Total.</b> Add lines 11a-11d				
12	<b>Total Revenue.</b> See instructions.		0	0	0	

TAXPAYER COPY Form 990 (2009)

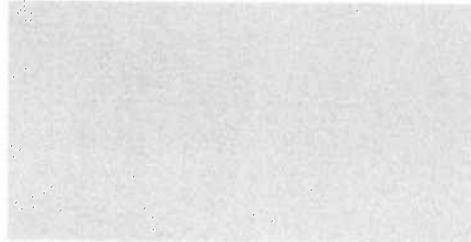
Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16
4 Benefits paid to or for members
5 Compensation of current officers, directors, trustees, and key employees
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 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)
9 Other employee benefits
10 Payroll taxes
11 Fees for services (non-employees):
a Management
b Legal
c Accounting
d Lobbying
e Professional fundraising services. See Part IV, line 17
f Investment management fees
g Other
12 Advertising and promotion
13 Office expenses
14 Information technology
15 Royalties
16 Occupancy
17 Travel
18 Payments of travel or entertainment expenses for any federal, state, or local public officials
19 Conferences, conventions, and meetings
20 Interest
21 Payments to affiliates
22 Depreciation, depletion, and amortization
23 Insurance
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)
a
b
c
d
e
f All other expenses
25 Total functional expenses. Add lines 1 through 24f
26 Joint costs. Check here [ ] if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation



TAXPAYER COPY

**Part X Balance Sheet**

		(A)	(B)
		Beginning of year	End of year
<b>Assets</b>	1 Cash—non-interest bearing .....	1	
	2 Savings and temporary cash investments .....	2	
	3 Pledges and grants receivable, net .....	3	
	4 Accounts receivable, net .....	4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....	5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....	6	
	7 Notes and loans receivable, net .....	7	
	8 Inventories for sale or use .....	8	
	9 Prepaid expenses and deferred charges .....	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a	
	b Less: accumulated depreciation .....	10b	10c
	11 Investments—publicly traded securities .....	11	
	12 Investments—other securities. See Part IV, line 11 .....	12	
	13 Investments—program-related. See Part IV, line 11 .....	13	
	14 Intangible assets .....	14	
15 Other assets. See Part IV, line 11 .....	15		
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	0 16		
17 Accounts payable and accrued expenses .....	17		
18 Grants payable .....	18		
19 Deferred revenue .....	19		
20 Tax-exempt bond liabilities .....	20		
<b>Liabilities</b>	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....	21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....	22	
	23 Secured mortgages and notes payable to unrelated third parties .....	23	
	24 Unsecured notes and loans payable to unrelated third parties .....	24	
	25 Other liabilities. Complete Part X of Schedule D .....	25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	26	
	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>		
27 Unrestricted net assets .....	27		
28 Temporarily restricted net assets .....	28		
29 Permanently restricted net assets .....	29		
<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
30 Capital stock or trust principal, or current funds .....	30		
31 Paid-in or capital surplus, or land, building, or equipment fund .....	31		
32 Retained earnings, endowment, accumulated income, or other funds .....	32		
33 <b>Total net assets or fund balances</b> .....	0 33		
34 <b>Total liabilities and net assets/fund balances</b> .....	0 34		

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

Yes No

2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....

2a **X**

b Were the organization's financial statements audited by an independent accountant? .....

2b **X**

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? .....

2c

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis  Consolidated basis  Both consolidated and separate basis

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? .....

3a

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. ....

3b

**TAXPAYER COPY**

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2009**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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. ▶ See separate instructions.

Name of the organization **BE THE CHANGE OF THE FLORIDA KEYS, INC.**

Employer identification number  
**27-2954217**

**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 11, 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.)
- 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 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.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  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 that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III—Functionally integrated
  - d  Type III—Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? 
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? Yes No  
..... 11g(i)
  - (ii) A family member of a person described in (i) above? ..... 11g(ii)
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? ..... 11g(iii)
- h Provide the following information about the supported organization(s).
 

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?	(v) Did you notify the organization in col. (i) of your support?	(vi) Is the organization in col. (i) organized in the U.S.?	(vii) Amount of support
			Yes No	Yes No	Yes No	

Total

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

Schedule A (Form 990 or 990-EZ) 2009

**TAXPAYER COPY**

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.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Amount, Percentage. Rows include: 14 Public support percentage for 2009; 15 Public support percentage from 2008 Schedule A, Part II, line 14; 16a 33 1/3 % support test—2009; 16b 33 1/3 % support test—2008; 17a 10%-facts-and-circumstances test—2009; 17b 10%-facts-and-circumstances test—2008; 18 Private foundation.

TAXPAYER COPY

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, Percentage. Rows: 15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) 15%; 16 Public support percentage from 2008 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, Percentage. Rows: 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) 17%; 18 Investment income percentage from 2008 Schedule A, Part III, line 17 18%.

Table with 3 columns: Line number, Description, Percentage. Rows: 19a 33 1/3 % support tests—2009. 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; 19b 33 1/3 % support tests—2008. 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.

TAXPAYER COPY

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

**PART II, LINE 10 - OTHER INCOME DETAIL**

\$ 0

**TAXPAYER COPY**

**SCHEDULE J**  
(Form 990)

**Compensation Information**  
For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

OMB No. 1545-0047

**2009**

Open To Public  
Inspection

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 23.  
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization **BE THE CHANGE OF THE  
FLORIDA KEYS, INC.**

Employer identification number  
**27-2954217**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III **7**

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

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

Schedule J (Form 990) 2009

**TAXPAYER COPY**



**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dotted lines for supplemental information.

**SCHEDULE O**  
(Form 990)

**Supplemental Information to Form 990**

OMB No. 1545-0047

**2009**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990.

Name of the organization **BE THE CHANGE OF THE  
FLORIDA KEYS, INC.**

Employer identification number  
**27-2954217**

**FORM 990, PART VI, LINE 11A - ORGANIZATION'S PROCESS TO REVIEW FORM 990**

**NO REVIEW WAS OR WILL BE CONDUCTED.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION**

**UPON REQUEST**

**TAXPAYER COPY**

Schedule O (Form 990) 2009

**ATTACHMENT G**

**MONROE COUNTY  
EDUCATION FOUNDATION, INC.**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**



---

**OROPEZA  
& PARKS**  
Certified Public Accountants

**MONROE COUNTY EDUCATION FOUNDATION, INC.**  
**TABLE OF CONTENTS**  
**JUNE 30, 2010 AND 2009**

Independent Auditor's Report ..... 1

Statements of Financial Position ..... 2

Statements of Activities ..... 3-4

Statements of Cash Flows ..... 5

Notes to the Financial Statements ..... 6-11

Schedules of Functional Expenses ..... 12-13



815 Peacock Plaza  
Key West, Florida 33040  
305.294.1049 / 305.294.1040  
Fax: 305.294.3951

Scott G. Oropeza, C.P.A., P.A.  
John G. Parks, Jr., C.P.A., P.A.  
Denise Y. Rohrer, C.P.A., P.A.  
James H. Hill, Jr.

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Monroe County Education Foundation, Inc.  
Key West, Florida

We have audited the accompanying statements of financial position of Monroe County Education Foundation, Inc. (a nonprofit organization), as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe our audits provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Monroe County Education Foundation, Inc. as of June 30, 2010 and 2009, and the changes in net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 10 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

  
Oropeza & Parks  
Certified Public Accountants

December 03, 2010

**MONROE COUNTY EDUCATION FOUNDATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

ASSETS	<u>2010</u>	<u>Restated 2009</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 348,533	\$ 347,265
Certificates of deposit	-	240,547
Pledges and grants receivable	34,531	29,312
Prepaid insurance	-	611
<b>TOTAL CURRENT ASSETS</b>	<u>383,064</u>	<u>617,735</u>
<b>OTHER ASSETS</b>		
Deposit held for purchase of prepaid scholarships	-	136,849
Prepaid scholarships and local fee plans	2,521,770	1,845,943
<b>TOTAL OTHER ASSETS</b>	<u>2,521,770</u>	<u>1,982,792</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,904,834</u>	<u>\$ 2,600,527</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 73,632	\$ -
<b>TOTAL CURRENT LIABILITIES</b>	<u>73,632</u>	<u>-</u>
<b>NET ASSETS</b>		
Unrestricted net assets	205,904	61,441
Temporarily restricted net assets	2,625,298	2,539,086
<b>TOTAL NET ASSETS</b>	<u>2,831,202</u>	<u>2,600,527</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 2,904,834</u>	<u>\$ 2,600,527</u>

The accompanying notes are an integral part of these financial statements

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2010**

<b>REVENUE:</b>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Contributions:			
Take Stock in Children	\$ -	\$ 406,839	\$ 406,839
Monroe County Youth Challenge Program	-	129,166	129,166
Other Contributions	-	90,982	90,982
State license tag revenues	1,881	-	1,881
Investment income	7,577	-	7,577
In kind contributions	<u>167,574</u>	<u>-</u>	<u>167,574</u>
Total Contributions	177,032	626,987	804,019
Net Assets released from restrictions:			
Restrictions satisfied by payment	<u>540,775</u>	<u>(540,775)</u>	<u>-</u>
Total Revenue	<u>717,807</u>	<u>86,212</u>	<u>804,019</u>
<b>EXPENDITURES:</b>			
Program Expenditures:			
Take Stock in Children	250,898	-	250,898
Monroe County Youth Challenge Program	182,353	-	182,353
Other miscellaneous programs	107,524	-	107,524
Support Expenditures:			
Management and general expenses	<u>32,569</u>	<u>-</u>	<u>32,569</u>
Total Expenditures	<u>573,344</u>	<u>-</u>	<u>573,344</u>
<b>Increase in Net Assets</b>	144,463	86,212	230,675
<b>Net Assets, Beginning of Year</b>	<u>61,441</u>	<u>2,539,086</u>	<u>2,600,527</u>
<b>Net Assets, End of Year</b>	<u>\$ 205,904</u>	<u>\$ 2,625,298</u>	<u>\$ 2,831,202</u>

The accompanying notes are an integral part of these financial statements

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**STATEMENT OF ACTIVITIES (RESTATED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

<b>REVENUE:</b>	<u>Restated Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Restated Total</u>
Contributions:			
Take Stock in Children	\$ -	\$ 434,241	\$ 434,241
Monroe County Youth Challenge Program	-	120,103	120,103
Other Contributions	-	41,832	41,832
State license tag revenues	2,073	-	2,073
Investment income	266	-	266
In kind contributions	8,400	-	8,400
<b>Total Contributions</b>	<u>10,739</u>	<u>596,176</u>	<u>606,915</u>
Net Assets released from restrictions:			
Restrictions satisfied by payment	418,285	(418,285)	-
<b>Total Revenue</b>	<u>429,024</u>	<u>177,891</u>	<u>606,915</u>
<b>EXPENDITURES:</b>			
Program Expenditures:			
Take Stock in Children	276,517	-	276,517
Monroe County Youth Challenge Program	107,937	-	107,937
Other miscellaneous programs	33,831	-	33,831
Support Expenditures:			
Management and general expenses	17,110	-	17,110
<b>Total Expenditures</b>	<u>435,395</u>	<u>-</u>	<u>435,395</u>
<b>Increase in Net Assets</b>	(6,371)	177,891	171,520
<b>Net Assets, Beginning of Year as restated</b>	<u>67,812</u>	<u>2,361,195</u>	<u>2,429,007</u>
<b>Net Assets, End of Year</b>	<u>\$ 61,441</u>	<u>\$ 2,539,086</u>	<u>\$ 2,600,527</u>

The accompanying notes are an integral part of these financial statements

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<b>2010</b>	<b>Restated 2009</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in Net Assets	\$ 230,675	\$ 171,520
<b>Adjustments to reconcile change in net assets to net cash provided by operating activities:</b>		
Unrealized gain on investments	-	(547)
(Increase) Decrease in pledges/grants receivable	(5,219)	19,693
Decrease in interest receivable	-	1,025
(Increase) in prepaid scholarships and local fee plans	(538,980)	(140,472)
Decrease (Increase) in prepaid insurance	611	(18)
Increase in accounts payable	73,632	-
<b>Net Cash Used by Operating Activities</b>	<b>(239,281)</b>	<b>51,201</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale of investments	240,549	275,000
Purchase of investments	-	(240,000)
<b>Net Cash Provided by Investing Activities</b>	<b>240,549</b>	<b>35,000</b>
<b>Net Increase in Cash and Cash Equivalents</b>	1,268	86,201
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>347,265</b>	<b>261,064</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 348,533</b>	<b>\$ 347,265</b>

The accompanying notes are an integral part of these financial statements

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**NOTE 1 – Summary of Significant Accounting Policies**

The Organization

The Monroe County Education Foundation, Inc. (Foundation) was incorporated under the laws of the State of Florida on January 18, 1995 as a charitable organization and has the purpose of promoting the advancement of quality education opportunities for children in Monroe County, Florida, including providing prepaid college tuition vouchers and providing mentors for eligible students. The Foundation's funding comes primarily from public and private donations.

The accounting policies of the organization conform to accounting principles generally accepted in the United States of America.

The major accounting principles and methods used in the preparation of this report are summarized below:

Financial Statement Presentation

The accompanying financial statements include only the accounts of the Monroe County Education Foundation, Inc. The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. 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:

**Unrestricted net assets** – Net assets that are not subject to donor-imposed stipulations.

**Temporarily restricted net assets** – Net assets subject to donor imposed stipulations that may or will be met, whether by actions of the organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Permanently restricted net assets** – Net assets subject to donor imposed stipulations that they will never expire or be fulfilled such as amounts restricted by donors for permanent endowments.

Contributions

Contributions consist of cash and property valued at its estimated fair market value at the date of contribution. Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Allocation of Common Expenses

Certain common expenses benefitting more than one program are allocated based on estimates of time of employees involved and on percentages of assets utilized, and to the extent permitted in the funding source contracts.

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**NOTE 1 – Summary of Significant Accounting Policies (continued)**

Cash and cash equivalents

It is the Foundation's policy to maintain cash balances not to exceed the amount of insurance which is provided by various depository institutions. The Foundation considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose Monroe County Education Foundation, Inc. to concentrations of credit and market risk consist primarily of cash equivalents, uncollateralized pledges receivable, and investment securities. Cash equivalents and investments are maintained at high-quality financial institutions and credit exposure is not limited to any one institution. Monroe County Education Foundation, Inc. has not experienced any losses on its cash equivalents. Concentrations of credit risk with respect to pledges receivables are limited due to the large number of donors.

Receivables

Receivables are presented on the statement of financial position net of an allowance for doubtful accounts based on the foundation's assessment of collectability. As of June 30, 2010 and 2009, Monroe County Education Foundation, Inc. considered all receivables to be collectible within one year and no allowances have been recorded.

Income Taxes

The Foundation was organized as a nonprofit corporation and has received an exemption under the provisions of Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is provided for in the financial statements.

Functional expenses

The cost of providing the various programs and other activities has been detailed in the statement of functional expenses and summarized on a functional basis in the statement of activities. Salaries and other expenses, which are associated with a specific program, are charged directly to that program. Salaries and other expenses, which benefit more than one program, are allocated to management and general expenses.

Fair Values of Financial Instruments

The following methods and assumptions were used by Monroe County Education Foundation, Inc. in estimating the fair value disclosures for financial instruments:

*Cash and cash equivalents, certificates of deposit, accounts receivable, contributions receivables, interest receivable and payables* – The carrying amounts reported in the statement of financial position approximate fair values due to relatively short maturities of these instruments.

*Investments* – The fair values of investments are based on quoted market prices for those instruments.

*Pledged contribution receivable* – The fair value of these unconditional promises to give is estimated by discounting the future cash flows using a current risk-free rate of return, at the date of donation, based on the yield of a U.S. Treasury security with a maturity date similar to expected collection period. Typically, this is the five year treasury date.

*Inventory* – Inventories are stated at the lower of cost, determined by the fair value at the date of donation, or market.

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**NOTE 2 – Cash and Cash Equivalents**

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a bank failure, Monroe County Education Foundation, Inc.'s deposits may not be returned to it.

As of June 30, 2010 and 2009, the Foundation had the following deposits:

	<u>2010</u>	<u>2009</u>	<u>Restated 2009</u>
Demand deposits	\$ 334,906	\$ 337,266	\$ 337,266
Local Government Surplus Trust LGIP	5,504	2,011	2,011
Local Government Surplus Trust Fund B	12,060	15,548	15,548
Unrealized loss in Fund B	(3,937)	-	(7,560)
Total cash and cash equivalents	<u>\$ 348,533</u>	<u>\$ 354,825</u>	<u>\$ 347,265</u>

Cash accounts are maintained in checking, savings and money market accounts, which are insured by the Federal Deposit Insurance Corporation up to \$250,000 at any financial institution insured by FDIC or covered by the State of Florida collateral pool, a multiple financial institution pool with the ability to assess its members for collateral shortfalls if a member institution fails. In 2009, the Foundation maintained a brokerage account which was insured by SIPC up to \$100,000. At June 30, 2009 there was a balance in excess of the SIPC insurance in the amount of \$52,171. As of June 30, 2010, the cash and cash equivalents have bank balances of \$352,856. The Foundation had no accounts with uninsured balances at year end, June 30, 2010.

**NOTE 3 – Investments**

Investments that are unrestricted are stated at fair market value and consist of the following:

	<u>June 30, 2010</u>	<u>June 30, 2009</u>		
	<u>No Investments</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation</u>
Certificates of Deposit	\$ -	\$ 240,000	\$ 240,547	\$ 547
	<u>\$ -</u>	<u>\$ 240,000</u>	<u>\$ 240,547</u>	<u>\$ 547</u>

The following schedule summarizes the cash equivalent and investment return and its classification in the statement of activities:

	<u>2010</u>	<u>2009</u>	<u>Restated 2009</u>
Interest and Dividends	\$ 3,954	\$ 7,279	\$ 7,279
Unrealized Gain (Loss) on Cash Equivalents	3,623	547	(7,013)
Investment Income	<u>\$ 7,577</u>	<u>\$ 7,826</u>	<u>\$ 266</u>

Realized and unrealized gains and losses are recognized in the period in which they occur.

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**NOTE 4 – Fair Values of Financial Instruments**

Financial Accounting Standards Board Staff Position SAS 157-2, *Fair Value Measurements* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under SAS 157-2 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that Monroe County Education Foundation, Inc. has the ability to access.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation to other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following description of the valuation used for assets measured at fair value:

*Common stocks:* Valued at closing market price reported on the active market which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Monroe County Education Foundation, Inc. believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Monroe County Education Foundation, Inc. investments meet Level 1 measurements as of June 30, 2010 and 2009.

**NOTE 5 – Prepaid Scholarships**

Prepaid scholarships consist of unassigned scholarship awards from contributions made by the Foundation to the Florida Prepaid College Foundation, Inc. At June 30, 2010 and 2009, there were unassigned scholarships, valued at cost, for \$2,521,770 and \$1,845,943, respectively.

**NOTE 6 – Donations to Florida Prepaid College Foundation, Inc.**

For the year ended June 30, 2010 and 2009, the Foundation contributed \$563,094 and \$294,220, to the Florida Prepaid College Foundation, Inc. for the purchase of prepaid local fee plans and prepaid scholarship contracts. The Florida Prepaid College Foundation matched the Foundation's contribution, dollar for dollar. It is the policy of the Foundation to acquire scholarships and local fee plans at the earliest possible date, protecting against steeply escalating college tuition and scholarship costs, and to take advantage of matching funds whenever they are available.

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**NOTE 7 – Donated Services, Materials and Facilities**

The Foundation's premises are provided by the Monroe County School Board in Key West, Florida. These donated Monroe County facilities are included in the contributions and expenses in the statement of activities. The fair value determined by Monroe County School Board for the year ended June 30, 2010 and 2009 was \$8,400.

The Foundation receives a significant amount of donated services from unpaid volunteers assisting in the mentoring and education programs and by its directors to carry out fund raising and special projects. The Foundation also receives a substantial amount of professional services donated by Monroe County School Board employees. Per SFAS No. 116, \$159,174 was recognized in the statement of activities for donated skilled services.

In Kind Contributions:	<u>2010</u>	<u>2009</u>
Facilities	\$ 8,400	\$ 8,400
Services		
Take Stock in Children - Salaries	197,300	
Less: State Reimbursement	<u>(83,865)</u>	
Net Donated Services	113,435	
Monroe Youth Challenge Program	35,700	
Accounting	<u>10,039</u>	
Total Donated Services	159,174	
Total In Kind Contributions	<u>\$ 167,574</u>	<u>\$ 8,400</u>

**NOTE 8 – Temporarily Restricted Net Assets**

Temporarily restricted net assets are available for the following purposes:

	<u>2010</u>	<u>2009</u>	<u>Restated 2009</u>
Take Stock in Children			
Prepaid Scholarships & Local Fee Plans	\$ 2,521,770	\$ 1,845,943	\$ 1,845,943
Other	77,142	495,879	632,728
Monroe Youth Challenge Program	3,776	21,263	21,263
Micellaneous Special Projects	<u>22,610</u>	<u>39,152</u>	<u>39,152</u>
	<u>\$ 2,625,298</u>	<u>\$ 2,402,237</u>	<u>\$ 2,539,086</u>

**NOTE 9 – Commitments and Contingencies**

The costs and unexpended funds reflected in the accompanying financial statements relating to public support funded programs are subject to audit by the respective funding sources. The possible disallowance by the related funding sources of any item charged to the program or request for the return of any unexpended funds cannot be determined at this time. No provision, for any liability that may result, has been made in the financial statements.

**MONROE COUNTY EDUCATION FOUNDATION, INC**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**NOTE 10 – Scholarship Commitments and Contingencies**

Scholarship recipients are granted a term of five years to complete the college curriculum for which the scholarship applies. At the end of the five year period, if the recipient has not received a degree, any unused credit hours will be forfeited and the value of which will be reassigned by the Foundation to other Take Stock in Children scholarship recipients. The amount of forfeited scholarships cannot be determined at this time and no provision has been made in the financial statements. Scholarship recipients using the scholarships in Florida colleges and universities must pay local fees in addition to their scholarship. In June 2005, the Foundation's board decided to begin purchasing local fee contracts in addition to the regular scholarships. Beginning with the high school graduating class of May 2006, the Foundation began enhancing the standard scholarship awarded with the addition of the local fee plans contracts to each Take Stock in Children scholar.

**NOTE 11 – Related Party Transactions**

The Foundation reimburses members of the Board of Directors for expenditures such as postage, field trips, supplies, and travel expended for various programs.

**NOTE 12 – Other Matters**

The Foundation reimburses the Monroe County School District for a portion of the salaries and related expenses of the Take Stock in Children, Monroe Youth Challenge, and other related programs. The amount paid for these services was \$122,200 and \$76,433 for the years ended June 30, 2010 and 2009.

Payments to Monroe County School District	<u>2010</u>	<u>2009</u>
Take Stock in Children:		
Salaries	\$ 83,865	\$ 70,786
Program Expenses	1,128	964
Monroe Youth Challenge Program:		
Salaries	388	-
Program Expenses	3,919	4,419
Keys Center		
Salaries	32,900	-
General - Administrative	-	264
Total In Kind Contributions	<u>\$ 122,200</u>	<u>\$ 76,433</u>

**NOTE 13 – 2009 Restatements**

The Foundation had disbursed \$136,849 to purchase Prepaid Scholarships in the prior year which was being held by The Foundation for Florida's Community Colleges at June 30, 2009. Therefore, 2009 other assets and 2009 beginning temporarily restricted net assets as restated were increased in the amount of \$136,849.

The Foundation had overstated SBA Fund B by the unrealized loss in prior years. Therefore, 2009 investment income was decreased in the amount of \$7,560.

**NOTE 14 – Subsequent Events**

In preparing the financial statements, the Monroe County Education Foundation, Inc. has evaluated events and transactions for potential recognition or disclosure. Monroe County Education Foundation, Inc. did not have any subsequent events or transactions requiring recording or disclosure in the financial statements through December 03, 2010, the date that the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

**MONROE COUNTY EDUCATION FOUNDATION, INC.  
 SCHEDULE OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 2010**

	Take Stock in Children	Monroe Youth Challenge	Other Programs	Total Program Services	Management and General	Totals
Advertising	\$ 7,413	-	-	\$ 7,413	-	\$ 7,413
Bank charges	-	-	-	-	41	41
Contracted services	6,045	101,895	44,187	152,127	2,012	154,139
Donations	-	1,326	58,880	60,206	-	60,206
Dues and Subscriptions	-	-	-	-	550	550
Equipment/Software	294	-	-	294	150	444
Insurance	-	-	-	-	1,641	1,641
License and permits	-	-	-	-	61	194
Miscellaneous	-	5,697	133	133	-	9,057
Office supplies	2,345	784	3,360	9,057	-	3,129
Postage and delivery	1,474	379	37	1,890	-	1,890
Printing and reproduction	747	-	277	1,024	-	1,024
Professional fees	250	448	390	1,088	9,675	10,763
Rent expense	-	-	-	-	8,400	8,400
Salaries	197,300	35,700	-	233,000	10,039	243,039
Scholarships and local fee plans awarded	23,114	-	-	23,114	-	23,114
Scholarship application fees	5,221	-	-	5,221	-	5,221
Telephone	370	-	-	370	-	370
Training and event materials	796	9,946	182	10,924	-	10,924
Travel and entertainment	5,529	26,178	78	31,785	-	31,785
	<u>\$ 250,898</u>	<u>\$ 182,353</u>	<u>\$ 107,524</u>	<u>\$ 540,775</u>	<u>\$ 32,569</u>	<u>\$ 573,344</u>

**MONROE COUNTY EDUCATION FOUNDATION, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES (RESTATED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Restated Take Stock in Children	Monroe Youth Challenge	Other Programs	Total Restated Program Services	Management and General	Restated Totals
Advertising	\$ 5,030	\$ -	\$ -	\$ 5,030	\$ -	\$ 5,030
Bank charges	-	-	-	-	71	71
Contracted services	81,886	89,148	7,600	178,634	2,424	181,058
Donations	25,000	-	25,500	50,500	100	50,600
Insurance	-	-	-	-	1,023	1,023
License and permits	-	-	-	-	61	61
Miscellaneous	-	-	271	271	200	471
Office supplies	1,755	-	-	1,755	-	1,755
Postage and delivery	1,368	147	-	1,515	106	1,621
Printing and reproduction	939	225	-	1,164	100	1,264
Professional fees	300	-	25	325	4,625	4,950
Rent expense	-	-	-	-	8,400	8,400
Scholarships and local fee plans awarded	151,598	-	-	151,598	-	151,598
Scholarship application fees	2,150	-	-	2,150	-	2,150
Telephone	316	-	-	316	-	316
Training and event materials	765	2,342	335	3,442	-	3,442
Travel and entertainment	5,410	16,075	100	21,585	-	21,585
	<u>\$ 276,517</u>	<u>\$ 107,937</u>	<u>\$ 33,831</u>	<u>\$ 418,285</u>	<u>\$ 17,110</u>	<u>\$ 435,395</u>

# ATTACHMENT H

Form **990**

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2009 calendar year, or tax year beginning **07/29/10**, and ending **09/30/10**

<p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input checked="" type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p><b>C</b> Name of organization <b>BE THE CHANGE OF THE FLORIDA KEYS, INC.</b></p> <p>Doing Business As</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>5800 OVERSEAS HIGHWAY, SUITE 6</b></p> <p>City or town, state or country, and ZIP + 4 <b>MARATHON FL 33050</b></p>	<p><b>D</b> Employer identification number <b>27-2954217</b></p> <p><b>E</b> Telephone number <b>305-743-4599</b></p> <p><b>G</b> Gross receipts \$</p>
<p><b>F</b> Name and address of principal officer: <b>MARK TODARO</b> <b>1402 ALBERTA STREET</b> <b>KEY WEST FL 33040</b></p>		<p><b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "No," attach a list (see instructions)</p>	
<p><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c) ( <b>3</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		<p><b>J</b> Website: ▶ <b>N/A</b></p> <p><b>K</b> Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p> <p><b>L</b> Year of formation: <b>2010</b> <b>M</b> State of legal domicile: <b>FL</b></p>	

### Part I Summary

<b>Activities &amp; Governance</b>	1	Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE VARIOUS ACTIVITIES THAT BUILD DEVELOPMENTAL ASSETS SO EVERY CHILD IN MONROE COUNTY CAN FEEL SAFE, LOVED, AND CELEBRATED.</b>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of employees (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	9
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
<b>Revenue</b>	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
		b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)			
	19 Revenue less expenses. Subtract line 18 from line 12			
<b>Net Assets or Fund Balances</b>	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)		
	22	Net assets or fund balances. Subtract line 21 from line 20	0	0

### 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>	<p>Signature of officer <b>MARK TODARO</b></p> <p>Type or print name and title <b>PRESIDENT</b></p>	<p>Date</p>
<b>Paid Preparer's Use Only</b>	<p>Preparer's signature ▶ <b>MARLENE CRUZ MORATO</b></p> <p>Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <b>CRUZ MORATO &amp; ASSOCIATES CPA&amp;CONSULTANTS</b> <b>17 SHIPS WAY</b> <b>BIG PINE KEY, FL 33043</b></p>	<p>Date <b>02/15/11</b></p> <p>Check if self-employed <input type="checkbox"/></p> <p>Preparer's identifying number (see instructions) <b>P00380741</b></p> <p>EIN ▶ <b>65-0958914</b></p> <p>Phone <b>305-92-8200</b></p>

**Part III Statement of Program Service Accomplishments**

**1** Briefly describe the organization's mission:

**TO PROVIDE VARIOUS ACTIVITIES THAT BUILD DEVELOPMENTAL ASSETS SO EVERY CHILD IN MONROE COUNTY CAN FEEL SAFE, LOVED, AND CELEBRATED.**

**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  No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**TO PROVIDE VARIOUS ACTIVITIES THAT BUILD DEVELOPMENTAL ASSETS SO EVERY CHILD IN MONROE COUNTY CAN FEEL SAFE, LOVED, AND CELEBRATED.**

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶

**TAXPAYER COPY** Form 990 (2009)

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		X
	<ul style="list-style-type: none"> <li>• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.</li> <li>• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.</li> <li>• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.</li> <li>• Did the organization report an amount for other assets related in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.</li> <li>• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.</li> <li>• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.</li> </ul>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
<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? If "Yes," complete Schedule J	<b>X</b>	
<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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		<b>X</b>
<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) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
<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? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<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? If "Yes," complete Schedule R, Part I		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		<b>X</b>
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<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? If "Yes," complete Schedule R, Part VI		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.		<b>X</b>

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1a	0		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7f			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
7h			
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders		
11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11b			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
12b			

TAXPAYER COPY Form 990 (2009)

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **CRUZ MORATO & ASSOCIATES** 5800 OVERSEAS BLVD, SUITE 600  
**MARATHON** FL 33050 305-743-4599

**TAXPAYER COPY**





**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	<b>Total.</b> Add lines 1a-1f					
<b>Program Service Revenue</b>			<b>Busn. Code</b>				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
g	<b>Total.</b> Add lines 2a-2f						
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross Rents	(i) Real	(ii) Personal			
			b	Less: rental exps.			
			c	Rental inc. or (loss)			
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			b	Less: cost or other basis & sales exps.			
			c	Gain or (loss)			
			d	Net gain or (loss)			
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
			b	Less: direct expenses			
			c	Net income or (loss) from fundraising events			
	9a	Gross income from gaming activities. See Part IV, line 19	a				
b			Less: direct expenses				
c			Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances	a					
		b	Less: cost of goods sold				
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue		<b>Busn. Code</b>					
11a							
b							
c							
d	All other revenue						
e	<b>Total.</b> Add lines 11a-11d						
12	<b>Total Revenue.</b> See instructions.		0	0	0	0	

TAXPAYER COPY Form 990 (2009)

**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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a				
b				
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f				
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**TAXPAYER COPY**

**Part X Balance Sheet**

		(A) Beginning of year	(B) End of year	
<b>Assets</b>	1 Cash—non-interest bearing		1	
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		10c
	b Less: accumulated depreciation	10b		
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		0	16	
<b>Liabilities</b>	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25		26	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 <b>Total net assets or fund balances</b>		0	33
34 <b>Total liabilities and net assets/fund balances</b>		0	34	

**TAXPAYER COPY**

**Part XI Financial Statements and Reporting**

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

**TAXPAYER COPY**



**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on					0	
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five 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 checked="" type="checkbox"/>						

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

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a <b>33 1/3 % support test—2009.</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 type="checkbox"/>		
b <b>33 1/3 % support test—2008.</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"/>		
17a <b>10%-facts-and-circumstances test—2009.</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 IV 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—2008.</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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 <b>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 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

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

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a **33 1/3 % support tests—2009.** 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—2008.** 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

TAXPAYER COPY

**Part IV**

**Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

**PART II, LINE 10 - OTHER INCOME DETAIL**

\$ 0

**TAXPAYER COPY**

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

Open To Public Inspection

Name of the organization **BE THE CHANGE OF THE FLORIDA KEYS, INC.**

Employer identification number  
**27-2954217**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		



**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dotted lines for supplemental information.

**SCHEDULE O**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization **BE THE CHANGE OF THE  
FLORIDA KEYS, INC.**

Employer identification number  
**27-2954217**

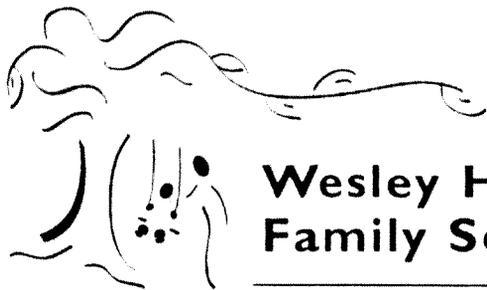
**FORM 990, PART VI, LINE 11A - ORGANIZATION'S PROCESS TO REVIEW FORM 990**

**NO REVIEW WAS OR WILL BE CONDUCTED.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION**

**UPON REQUEST**

**TAXPAYER COPY**



# Wesley House Family Services

1304 Truman Ave. Key West, FL 33040 Office 305.809.5000 Fax 305.809.5010  
www.wesleyhouse.org

## Board of Directors

- Claude J. Gardner, Jr., Chair
- Rosemary Enright, Vice-Chair
- Bryan Green, Treasurer
- Jo Pine, Secretary
- Joe Clark
- Libby Curtis
- Luanne Doughtry
- Vicki Gordon
- Shirley Morgan
- Maria Pierce
- Sharon Toppino
- Esther Tupino
- Rev. Ruben Velasco

December 17, 2010

**Kids Come First**  
241 Trumbo Road  
Key West, Florida 33040

Dear Friends,

On behalf of the Board of Directors and staff of Wesley House Family Services, please accept our heartfelt thank you for your donation of school supplies, clothing and toiletries to our agency. We acknowledge that no goods or services were exchanged in return for your contribution.

## Associate Board

- Alice Calleja
- Cheryl Cates
- Carrie Groomes-Davis
- Kerry Foote
- Susan Harrison
- Monica Muñoz
- Rudy Rivas
- Leigh Ann Roach
- Andy Strunk
- Sheila Taylor
- Mary Ann Westerlund
- Jeremy Wilkerson

You have greatly assisted us in our mission to promote and enhance the safety, well-being and development of children by educating, supporting and meeting the needs of families. Your continuing support of Wesley House Family Services is deeply appreciated.

Again, many thanks for your generosity.

Sincerely,

Douglas Blomberg  
Chief Executive Officer

## Friends of Wesley House

- Sandy Green
- Stephanie Monsalvage
- Georgia Parks

## Chief Executive Officer

Douglas Blomberg

ATTACHMENT R



First Grade student in the  
Principal's Office - Too School for  
Cool in my new school clothes and  
shoes!