



Diana Flenard  
Executive Director

**MONROE ASSOCIATION FOR REMARCABLE CITIZENS, INC.**

Janine Gedmin  
President  
Board of Directors

P.O. Box 428  
Key West, Florida 33041-0428  
305-294-9526

**Human Services Advisory Board**

I am submitting our budget request with the hope that the county can somehow see a way to continue to fund the human services in a reasonable manner and to match a portion of 12.5% Adult Day Training Program as required by the State of Florida. Our match comes to \$334,173 and we are asking for \$155,000 which is \$10,000 more than we received last year.

MARC's mission has not changed but we are again facing severe funding cuts from the State of Florida. On March 31 of this year the governor put into place beginning April 1 a cut to all service rates 15%-40% according to the service. This created mass chaos for developmental disability providers and many gave their 30 day notice to eliminate services or shut down completely. This would have meant a \$30,000 cut per month for MARC for April, May & June 2011. The governor and legislators seeing the collapse of the system then rescinded the cut on April 15 so MARC will only lose \$15,000 in this fiscal year for 1/2 of April billing rates.

As of this writing, for fiscal year beginning July 1, 2011 the Florida House has proposed to reduce the Monroe County Differential in Residential Services from 20% to 3.5%. This will result in a loss of \$141,704. The House and Senate both have rate reductions ranging from \$83,515 to \$196,219 respectively. This will make the current proposed cuts range from \$225,219 to \$412, 965. We are praying that the House will prevail.

The House has also cut the Adults with Disabilities Budget through the Monroe County School System. These services have already begun to shrink and MARC is looking at \$35,464 reduction in July '11.

As I write this, Rep. Saunders and many advocacy groups around the state are trying to right this wrong but these are the facts as I present this budget. To find exact rate cuts is like shooting a moving target while riding a roller coaster.

As you all know the cost of doing business in Monroe County is rising at an alarming rate. We try to pay our staff appropriately but cannot equal a teacher's salary even though the requirements for many of our services are the same. We have laid off several staff and cut back on staff hours in administration and at the day training programs. We have not given any raises since 2006. Any reported increase in salaries is due to increased insurance and worker comp. We do not give any retirement benefits. We are looking at reducing the number of paid holidays and paid vacation time in order to absorb these cuts.

We cannot exist without the support of Monroe County and the Human Services Board. We know that money is limited but we need your support for these most vulnerable citizens and hope that you can give us the amount requested.

Most respectfully,

Diana Flenard  
Executive Director

MARC is a 501C 3 not for profit organization. Tax ID #59-1031546

Partially Sponsored Agency



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

Agency Name	Monroe Association for Retarded Citizens Inc.	
Physical Address	1401 Seminary Street Key West (No mail delivered here)	
Mailing Address	PO Box 428	
City, State, Zip	Key West, Fl. 33041-0428	
Phone	305-294-9526 EX 28	
Fax	305-292-0078	
Email	Boomdi1@aol.com or MARChousedir@aol.com.	
Who should we contact with questions about this application?	Diana Flenard, Executive Director 294-9526 Ext 28	

Amount received for prior fiscal year ending 09/30/10	\$146,500
Amount received for current fiscal year ending 09/30/11	\$145,000
Amount requested for upcoming fiscal year ending 09/30/12	\$155,000

## 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: Diana Flenard

Signature 

Date: 4/19/11

Typed Name of Board President/Chairman: Janine Gedmin

Signature 

Date: 4/19/11

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

*"To provide our developmentally disabled clients with dignified, compassionate, professional care in a family environment for the duration of their needs."*

2. List the services your agency provides.

*Residential Long Term Care & Training:* We operate a 15 person group home and a 6 person group home with 24 hour a day supervision and training in self-care, daily living, chores, and social skills.

*Supported Living:* We provide coaches for clients that are available by phone or beeper 24 hours a day and provide assistance and training in a variety of daily living activities to support individuals to live more independently in their own homes or apartments throughout the Keys

*In Home Supports:* We provide one on one training in self care and daily living skills in person's home or apartment

*Adult Day Training:* We provide services to clients that support the individual in daily valued routines of the community, which include vocational (horticulture, janitorial, and food preparation), financial, self-help, and adaptive and social skills. We have two ADT sites one in the Upper Keys and one in Key West. We also operate a retail plant store and small cafe at our Key West ADT site and a Thrift Shop at our Upper Keys site.

*Supported Employment:* We provide training, assistance and long term support to individuals throughout the Keys in order for them to obtain and sustain paid employment at minimum wage or above.

*Community inclusion/Companion:* We provide activities to individuals in community-integrated settings from Key West to Key Largo. These services support the individual in valued roles in the community, are age and culturally appropriate and increase the individual's ability to control the environment and development of friendships with non-disabled persons. We also offer Companion Services for one on one travel within the community when needed.

*Transportation:* We provide rides to and from home, community based services and medical/dental appointments to enable an individual to receive the supports and services they need.

*Medical and Therapeutic supervision:* We provide a person on call 24 hours a day to handle any emergency situations and to oversee all Group Home and Supported Living clients medical and dental care.

*Transition Services:* We provide transition services to High School students who attend our Adult Day Training programs in order to learn vocational and life skills in preparation for employment or living outside the family home.

*Respite:* We provide short term overnight care of clients whose families are in need of relief from caring for their loved one.

3. What services will be funded by this request?

*We are requesting partial funding for our Adult Day Training Services (ADT) which covers the entire Keys but are physically located in Key West and Tavernier. Our Marathon clients are usually served in our Tavernier program now renamed "The Michelle Synder Upper Keys Program" after along term dedicated staff member who died of cancer last year. Our Adult Day Trainings supports individuals with developmentally disabilities in daily valued routines of the community. These services stress training in the areas of self-help, adaptive social skills, vocational training, job training, life-skills and are age and culturally appropriate. We also do Supported Employment from our Adult Day Training sites. Although these programs are facility based, a small group approach (4-6 clients with a supervisor in the community) go out to job sites to learn appropriate work skills and employment income. Transportation is a major component of this program.*

4. Funding category: If you have been previously funded by HSAB, do you request to have the HSAB consider changing your funding category? Please circle yes or no: Yes **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:    Medical                      Core Services                      Quality of Life

5. Will County HSAB funds be used as match for a grant?

*Yes, this money will be put toward our 12.5% State Match requirement for ADT.*

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

a. grant award title, granting agency, and purpose:

*Contract #KLJ72, Agency for Persons with Disabilities, services related to Adult Day Training. This contract is currently being renewed beginning July 1, 2011 so the contract # may change but the grant contract will remain the same.*

b. grant amount: \$2,673,385

c. match percentage requirement and amount: \$334,173

7. If your organization was funded with HSAB funds last year, please briefly and specifically explain:

a. how the funds were spent.

*The funds were spent for staffing to provide training in self-help, adaptive social skills, vocational training, job training and life-skills.*

b. how they were used to leverage additional funding.

*The funding was used as a partial match to our State contract with the Agency for Persons with Disabilities in order to provide Medicaid approved staffing ratios.*

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

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

10. Will you or have you applied for other sources of County funding? If yes, please list source(s) and amount(s). *Sheriff's Shared Asset Forfeiture Fund \$8,279*

11. What needs or problems in this community does your agency address?

*MARC is the only not for profit agency which provides 90% of the services to adults and teens with Developmental Disabilities (Mental Retardation) in Monroe County. There is no duplication of services within or outside of this agency.*

12. What statistical data support the needs listed in number nine?

*Statistical data from the AAMD shows mental retardation at about 1-3% of any given population. The data for Monroe County is 1.8% lower than the National average but increased from last year due to the rise of Autism in the US. With adequate funding our target will be to serve all of those who fall within our target area and wish to seek our services.*

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

*Developmental Disabilities (Mental Retardation) can occur from any illness or injury that interferes with mental development before, during or after birth up to 21 years of age. The causes can be either physical, such as hereditary, disorders in body chemistry, poor prenatal care, injuries to mothers to be or infants, etc., or social as in lack of mental stimulation, physical abuse, poverty, discrimination or other non-medical conditions.*

14. Describe your target population as specifically as possible.

*We serve 90% of the population with developmental disabilities in all of Monroe County between the ages of 16 and 85.*

15. How are clients referred to your agency?

*Our clients are referred to us from the Agency for People with Disabilities. We also get referrals from the Department of Children and Families and many of the other social service agencies as well as from family members, community members and contacts from our website.*

16. What steps are taken to be sure that prospective clients are eligible and that the neediest clients are given priority?

*MARC clients are eligible for our services if they fit the definition from AAMR as listed in question 13. We have chosen to continue to give service to any client needing our service, even if the state cannot pay us. MARC's board has taken this position for many years. We know that our clients lose so many abilities when they are not in training so we continue to serve them with or without an appropriate funding stream. We continue to fundraise and try to be fiscally sound but have a difficult time telling a person with developmental disabilities or family member that there are no services for them in Monroe County and in order to get services they must move out of the county.*

17. Describe any networking arrangements that are in place with other agencies.

*Keys Konnections is a for profit agency with a contract to provide Case Management to Developmentally Disabled in the Keys. We work with the Monroe County School Board to do transition services for teenagers with DD who are getting ready to graduate and with an Adults with Disabilities Grant through DOE. We work closely with the SHAL coalition of providers at Poinciana Plaza to provide housing for DD homeless. We also provide ADT services to several residents who reside in a for profit home in the Upper Keys. We have provided a life skills training area to Wesley House clients. We also provide free Christmas trees to many of the local providers for families or programs in need from our Christmas Tree fundraiser. We provide plants for other organizations fundraisers. We have been working closely with Kids Closet (FKFAPA) out of our Upper Keys Adult Day Training and Thrift Store. We do our best to give back to the community as much as possible.*

18. List all sites and hours of operation.

*Our Adult Day Training physical locations are Key West and Tavernier, although the entire Keys are covered by those two sites. These programs are provided in a congregate facility based programs, although we also employ mobile work crews and do Supported Employment within the community as a part of these programs. The facilities are operated Monday thru Friday 6 hrs a day. Some of our off-site crews work Monday thru Saturday.*

*Our two Group Home residential programs and multiple Supported Living programs are operated 24 hrs a day seven days a week out of Key West. We also operate a Supported Living program out of our Tavernier office.*

*Our community inclusion program is in operation evenings and weekends throughout the entire Keys.*

*Respite is provided on an as needed basis.*

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

*MARC expects the political climate to continue to get worse. On April 1 the governor reduced all service dollars by 15%-40% depending on the service which resulted in an approximately \$30,000 cut per month for the rest of this fiscal year. On April 15 he rescinded this emergency order so the cut will only be \$15,000 for half of April 2011.*

*At this time the House has a reduction of our Monroe County Differential from 20% to 3.5% which will result in approximately \$141,704 loss of revenue. The House and Senate both have a reduction of rates ranging from \$83, 515 to \$196,219 accordingly. That will make the cut a minimum of \$225,219 or as high as \$412,965 and we have completed this using the House numbers.*

*MARC will continue to have reductions in its Basic Adult Ed and Adults with Disabilities funding from the Monroe County School Board. We expect a reduction of \$35,000 in this program if the House bill is followed but the Senate bill is more favorable with little to no reduction in it.*

*Internally, MARC will work to increase our training programs and revenue sources such as our Plant Store and Rainbow Café in Key West and Bazaar/Thrift Store in the Upper Keys. We have not given any wage increases since 2006. We have not filled some positions, reduced staff hours by 5-16 hrs a week and will continue to reduce staff and salaries and benefits if needed, while still having to meet the required staffing standards as set by the state.*

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

*The House has put forth a measure for Managed Care for the developmentally disabled through Medicaid. This will make Florida the first state to put these services under an HMO. It will not be implemented until 2015 or latter but will destroy all that the service providers, such as MARC have worked on since institutional care. The Senate does not have the DD population in their bill. We got the developmentally disabled out of institutions and the "Medical Model" in 1972 and now we are heading back in that direction. MARC will continue to fight these through Florida Rehab Association rule challenges, trips to Tallahassee and campaigns to educate the Senate and House to the devastating effects of such actions and propose other cost control mechanisms.*

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

*We currently have a person with developmental disabilities on the board, as well as one board member who has a family member with developmental disabilities.*

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

*We are monitored by APD (Agency for Persons with Disabilities). They manage our contracts, quality assurance, test conditions and performance of MARC. Additionally, MARC is monitored by HUD for the Don Moore Apartments at Poinciana. We are also monitored every by Delmarva for our services paid for by Medicaid. We were monitored by Delmarva on 11/11/09 which resulted in a score of "Achieving" which is the highest score possible. That allows us to no have another Delmarva review for 3 years. Our group homes are also licensed each year by the Agency for Persons with Disabilities and monitored monthly. We must also comply with all City and County regulations as they pertain to safety, fire, food service, business licensing, etc. We also receive an independent audit from an accounting firm each year. We also do a yearly client satisfaction survey and outcome achievements to monitor our own progress.*

23. 926 hours of program service were contributed by 11 volunteers in the last year.

In the past I have counted all of the volunteer hours working on our Christmas Tree Lot and Pumpkin Patch. If you include those hours the numbers are closer to 2,580 hrs by 200 volunteers.

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

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

*85% of the clients at our Adult Day Training Programs will reach one or more of their goals toward independence as set forth in their Support Plan and Individual Program Plan. 100% of clients in Supported Employment earn at or above minimum wage and 10% have an annual income above the federal poverty guidelines.*

26. How will you measure these outcomes?

*We track goals on each client monthly and update as needed. We do a new Individual Support plan yearly. We keep statistical data on goals reached on each client throughout the year. We monitor monthly client pay and annually review their income to meet federal guidelines.*

26. Provide information about units of service below.

Service	Unit (hour, session, day, etc.)	Cost per unit (current year)
Adult Day Training	Day	\$102 (APD pays \$40 a day)

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

*See Cover Letter*

**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 You must explain any "NO" answers
	YES	NO	
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		
J. Copy of IRS Letter of Determination indicating 501 C 3 status	X		
K. Copy of Current Monroe County and City Occupational Licenses	X		
L. Copy of Florida Dept. of Children And Families License or Certification	X		
M. Copy of any other Federal or State Licenses	X		
N. Copy of Florida Dept. of Health Licenses/Permits	X		
O. Copy of front page of Agency's EEO Policy/Plan	X		
P. Copy of Summary Report of most current Evaluation/Monitoring *	X		
Q. Data showing need for your program (optional, see question 7)			
R. Other (specify) TWO PAGE LIMIT (cover letter)	X		

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

**ATTACHMENT A 1 - BOARD INFORMATION**

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.

2012

A-1

Name/Board Position	Affiliation/Title	City/State	Years Served	Current Term Expiration Date
<b>EXECUTIVE BOARD</b>				
Janine Gedmin-PRESIDENT	Monroe County Sheriff Inspector	Key West, FL	2	09/2014
Judith Clarke-VICE PRESIDENT	Monroe County Engineer	Key West, FL	5	10/2011
Linda Hinchcliffe - SECRETARY	Key West Housing Authority	Key West, FL	2	10/2014
Mark Stanton - TREASURER	TIB Bank-Loan Officer	Key West, FL	<1>	10/2017
Diana Flenard, Exec. Director	M.A.R.C., Executive Director	Key West, FL	11	N/A
<b>REGULAR BOARD</b>				
Joan Carey	Blue Heaven	Key West, FL	<1>	10/2017
Rita Fabal	Retired School Teacher	Key West, FL	<1>	10/2017
Mike Forster	Mangrove Mike's Restaurant Owner	Islamorada, FL	<1>	10/2017
Judith Ham	Homemaker	Key West, FL	<1>	10/2017
Susan G. Harrison	Retired Stewardess	Key West, FL	3	10/2013
David Hudson	MARC Client	Key West, FL	3	10/2013
Jennifer J. Lopes	Retired Advertising Executive	Key West, FL	3	10/2013
Bill Mayfield	Island Dental & Assoc., Dentist	Key West, FL	1	10/2014
Dennis Mowrey	Architect	Key West, FL	<1>	10/2017
Roger Otto	Optician	Key West, FL	2	02/2014
Richard Ramsay	Monroe County Sheriff -UnderSheriff	Key West, FL	1	04/2015
Diane Schmidt	Westin Resort-General Manager	Key West, FL	3	11/2013
Bob Shillinger Jr.	MC Attorney	Key West, FL	1	10/2015
Kevin Zuelch	Pribramsky & Zuelch	Key West, FL	1	10/2017



Diana indicated that The Mike Marrero exhibition will be held at the Studios of Key West starting November 5<sup>th</sup> with an opening event and through Thanksgiving and a Gordon Ross & Friends production on November 13<sup>th</sup>. The printing and framing of the photographs is in progress this week.. Mike Marrero took candid shots throughout the year and this week he has been taking beautiful portrait shots of the clients with themes such as Philip Thurston dressed as a Fireman.

Calendars have been sent out to the Board, and will also be sent out to the new Board Members.

Diana indicated that the Client list for Santa's Gifts of no more than \$25 will be sent out by next board meeting on November 2. Pick one or two clients and purchase one to three of the items on the gift list, wrap them and return them as early as possible so that they can be checked off before the night of the Board Christmas Party so as to ensure that each client receives a gift. Kids and Grandkids are all welcome, wrap a gift for Santa to give out. It will be a POT LUCK dinner at 6pm on December 15<sup>th</sup> at St. Mary's Cafeteria.

Workshop: Mark indicated that he oversees the Day Training Program, Off-site Projects, Plant Store, and the Upper Keys Day Program & Thrift Store. Across from the High School is the Coral Isle Church from which the Day Program & Thrift Store are run. We are also doing same case finding in Marathon and hope that we will get a few clients. The Pumpkins will arrive on October 15<sup>th</sup> and start selling on October 17<sup>th</sup> through October 31<sup>st</sup>. We need all the help that we can get with the off-loading. Folks from Marathon to Key West will be coming to make purchases.

Christmas Trees totaling between 1500 to 2000 and 400 wreaths or there about, will be sold from the day after Thanksgiving November 26<sup>th</sup> from 9am to 9pm daily, until sold out. The first trees will arrive on Tuesday, November 23<sup>rd</sup> for off-loading. The Christmas Tree Auction will be on December 7<sup>th</sup> at the Westin Resort. We are looking for Tree Sponsors: \$100 pays for an approximate 4-foot Tree with stand, you would decorate and then it would be sold at the auction. Some in the past were decorated with candy, gift certificates, boxes of botox, restaurant & spas gift certificates etcetera.

Davida reported that our Health Insurance was terminated at the end of September and rolled over into a new program an EPO by our Employee leasing company. The cost of this new insurance is approximately \$100 per month per person which the agency will pick up. So far we have not got any other quotes to match or beat their offer so we are going through with open enrollment on October 12 and 13<sup>th</sup>. The plan has more to offer as well as unlimited prescriptions.

Diana mentioned that the Shade Cloth project should come in at around \$5000, not as high as the anticipated \$7500. The Capital Funds account which has \$3,846.24 will be used and closed out to cover most of the cost.

She indicated that APD is still working under the tier system which caps clients based upon the tier that they were given. Some law suits that the clients filed are still pending. Rebasng is occurring: that is if a client was budgeted for \$40,000 but only used \$38,000 then \$2000 was removed and updated. It does not matter if it were due to hospitalization or other unforeseen or one time event. Their service will get cut back due to unused dollars. Managed care in Florida

is coming but we HOPE that something happens to prevent it. Developmentally Disabled is carved out in other States. They do realized that the Medical/Dental care is different for DD's and so 5 years is being given to learn about managed care. Managed Care means that you get a flat fee, say \$5000 per person but can be used for any client for whatever services are needed. Managed care will work out who gets what amount. Managed care can charge up to 15% per administration whereas APD can only charge 3% and those dollars come off the top and will reduce the dollars allotted for the Developmentally Disabled. The rate is to include hospital, dental, Medicaid and other services. None of us are ready to take on the medical model and are praying that something changes.

There being no further business a motion to adjourn was made by David Hudson, seconded by Bill Mayfield. The Motion carried, and the meeting was adjourned by 6:30 p.m. Next meeting will be on November 2<sup>nd</sup> in the Day Room.

Respectfully submitted,  
Davida Hardy, per pro



Linda Hinchcliffe  
Secretary



**ATTACHMENT C - PROFILE OF CLIENTS AND SERVICES (Performance Report)  
FY12**

**Monroe Association for Retarded Citizens Inc or Monroe Assoc for ReMARCable Citizens**

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	4/11/2011
Residential Care and Training	Adults with Developmental Disabilities	25	Key West	7 days/24 hrs	22	22
Supported Living	Adults with Developmental Disabilities	22	County Wide	7 days/24 hrs	22	22
In Home Supports	Adults with Developmental Disabilities	21	County Wide	7days/ 6 hrs day	21	21
Adult Day Training	Adults with Developmental Disabilities	90	County Wide	Mon-Fri 5 days/6 hrsday	87	89
Supported Employment	Adults with Developmental Disabilities	25	County Wide	2-3 hrs a day	23	25
Employment Services	Adults with Disabilities	105	County Wide	3-6 hrs a week	103	104
Community Inclusion	Adults with Developmental Disabilities	100	County Wide	7 days a week	98	99
Transportation	Adults with Developmental Disabilities	68	County Wide	7 days a week	68	68
Medical & Therapeutic Supervision	Adults with Developmental Disabilities	12	County Wide	Mon-Fri 5 days/4-6 hrs day	12	12
Transition Services	Teens with Developmental Disabilities	10	County Wide	By the day as needed	5	6
Respite	Adults with Developmental Disabilities					
<b>Unduplicated Clients for Entire Agency</b>					<b>103</b>	<b>104</b>
<i>(see instructions - this is not a total of the numbers above)</i>						

Please indicate the number of clients served who are Monroe County residents: 103

**Please list or describe achieved outcomes for your target populations: 85% of the Adult Day Training clients will reach one or more of their goals in their Support Plan and Individual Plan. 100% of the clients in Supported Employment will earn at or above minimum wage and 10% will have an annual income above the federal poverty guidelines.**



## ATTACHMENT E - AGENCY EXPENSES

2012

Monroe Association For Retarded Citizens, Inc.

	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	6 / 30 /12		6 / 30 /11	
<b>Expenditures</b>	<b>Total</b>	<b>%</b>	<b>Total</b>	<b>%</b>
Salaries	1,970,405	63%	2,034,865	64%
Payroll Taxes	150,735	5%	155,667	5%
Employee Benefits	228,787	7%	213,855	7%
<b>Subtotal Personnel</b>	<b>2,349,927</b>	<b>75%</b>	<b>2,404,387</b>	<b>75%</b>
Client Medical	1,500	0%	1,407	0%
Contractual Services	268,000	9%	267,952	8%
Equipment Leasing	4,800	0%	4,232	0%
Insurance	66,000	2%	64,517	2%
Interest expense	19,000	1%	20,125	1%
Miscellaneous	2,500	0%	2,500	0%
Rent and Utilities	155,083	5%	150,083	5%
Office Expense	24,000	1%	23,552	1%
Program Supplies	63,000	2%	62,144	2%
Repairs and Maintenance	23,000	1%	22,472	1%
Equipment repairs & Maintenance	21,000	1%	41,715	1%
Staff Development/Training	14,000	0%	13,495	0%
Taxes and Licenses	27,000	1%	26,430	1%
Telephone	22,764	1%	22,764	1%
Client Transportation	48,000	2%	47,652	1%
Vehicle R & M	27,819	1%	26,426	1%
		0		0
		0		0
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		0		0
<b>Total Expenses</b>	<b>3,137,393</b>	<b>100%</b>	<b>3,201,853</b>	<b>100%</b>
<b>Revenue Over/(Under) Expenses</b>	<b>(225,505)</b>		<b>0</b>	



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**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**

**FINANCIAL STATEMENTS**

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



**OROPEZA  
& PARKS**  
Certified Public Accountants

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**

Board of Directors  
Monroe Association for Retarded Citizens, Inc.  
Key West, Florida

We have audited the accompanying statements of financial position of Monroe Association for Retarded Citizens, Inc. ("MARC") (a non profit organization) as of June 30, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Monroe Association for Retarded Citizens, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, we express no such opinion. 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 statement presentation. We believe that our audit 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 Monroe Association for Retarded Citizens, Inc. as of June 30, 2010 and 2009 and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 04, 2011 on our consideration of Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Key West, Florida

January 04, 2011

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2010**

<b>REVENUES:</b>	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
Medicaid waiver	\$ 1,747,123	\$ -	\$ 1,747,123
Grants	615,394	-	615,394
Fundraising events, net of expenses of \$122,453	139,643	-	139,643
Client projects, net of expenses of \$607,911	319,901	-	319,901
In-kind donations	200,370	-	200,370
Community support	62,525	6,430	68,955
United Way	22,614	-	22,614
Service fees	109,521	-	109,521
Investment income	41,405	-	41,405
(Loss) on disposal of assets	(286)	-	(286)
Other income	8,271	-	8,271
Net Assets released from restrictions: Satisfaction of requirements	49,419	(49,419)	-
<b>TOTAL REVENUES</b>	<b>3,315,900</b>	<b>(42,989)</b>	<b>3,272,911</b>
<b>EXPENSES:</b>			
Program services:			
Adult Day Care	2,673,385	-	2,673,385
Residential care	178,416	-	178,416
Administrative and general	350,052	-	350,052
<b>TOTAL EXPENSES</b>	<b>3,201,853</b>	<b>-</b>	<b>3,201,853</b>
<b>CHANGE IN NET ASSETS</b>	<b>114,047</b>	<b>(42,989)</b>	<b>71,058</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>1,978,413</b>	<b>902,123</b>	<b>2,880,536</b>
<b>NET ASSETS AT YEAR END</b>	<b>\$ 2,092,460</b>	<b>\$ 859,134</b>	<b>\$ 2,951,594</b>

See the Independent Auditor's Report and notes to the financial statements.

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2010</u>	<u>RESTATED 2009</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from services	\$ 2,162,008	\$ 2,197,526
Cash received from community support	232,600	231,406
Cash received from other revenues	646,279	675,866
Cash paid to suppliers and employees	(2,889,525)	(2,960,603)
Investment income	13,927	(76,566)
Interest paid	(20,125)	(21,573)
	<u>145,164</u>	<u>46,056</u>
<b>CASH PROVIDED BY OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of securities	(96,291)	(151,065)
Proceeds from disposition of securities	114,213	247,147
Capital expenditures	(35,721)	(55,395)
Proceeds from disposition of assets	848	-
	<u>(16,951)</u>	<u>40,687</u>
<b>CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from debt	-	12,426
Principal payments on long term debt	(28,609)	(27,158)
	<u>(28,609)</u>	<u>(14,732)</u>
<b>CASH USED FOR FINANCING ACTIVITIES</b>		
<b>NET INCREASE IN CASH</b>	99,604	72,011
<b>CASH AT BEGINNING OF YEAR</b>	<u>247,745</u>	<u>175,734</u>
<b>CASH AT END OF YEAR</b>	<u><b>\$ 347,349</b></u>	<u><b>\$ 247,745</b></u>
<b>Adjustments to reconcile change in net assets to net cash provided by operations:</b>		
Increase (Decrease) in net assets	\$ 71,058	\$ (59,955)
Depreciation	103,715	99,252
Loss on disposition of fixed assets	286	3,649
In kind donation of fixed assets	(3,770)	(500)
Change (increase) in market value of investments	(27,478)	(29,977)
Changes in assets and liabilities:		
Decrease in accounts and other receivables	21,262	31,715
Decrease (increase) in prepaid expenses	(510)	1,894
Decrease (increase) in inventory	(9,168)	5,157
Decrease (increase) in other assets	-	150
(Decrease) in accounts payable and accrued expenses	(10,576)	(5,766)
Increase in deferred revenue	345	437
	<u>\$ 145,164</u>	<u>\$ 46,056</u>
<b>Non cash transactions:</b>		
In kind services, rent and donations	<u>\$ 200,370</u>	<u>\$ 236,046</u>

See the Independent Auditor's Report and notes to the financial statements.

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**JUNE 30, 2009**

	Program Services		Total Program Services	Management and General	Totals
	Adult Day Care	Residential Care			
<b>Personnel expenses</b>					
Salaries and wages	\$ 1,786,285	\$ 73,626	\$ 1,859,911	\$ 233,378	\$ 2,093,289
Employee benefits and taxes	316,888	16,009	332,897	40,408	373,305
<b>Total Salaries and related expenses</b>	2,103,173	89,635	2,192,808	273,786	2,466,594
<b>Direct Expenses</b>					
Client medical	1,805	9	1,814	-	1,814
Contractual services	297,086	4,189	301,275	21,196	322,471
Equipment and leasing	3,364	614	3,978	311	4,289
Insurance	40,308	7,677	47,985	557	48,542
Interest	11,815	9,758	21,573	-	21,573
Miscellaneous	383	692	1,075	1,946	3,021
Occupancy	121,018	16,116	137,134	5,176	142,310
Office expense	6,703	5,450	12,153	4,741	16,894
Program supplies	20,107	41,539	61,646	1,605	63,251
Repairs and maintenance	17,272	15,597	32,869	2,185	35,054
Respite care	500	-	500	-	500
Staff development	1,146	-	1,146	6,422	7,568
Taxes and licenses	2,044	1,913	3,957	6,527	10,484
Telephone	18,286	2,493	20,779	3,066	23,845
Travel	35,134	-	35,134	-	35,134
Vehicles	27,302	-	27,302	-	27,302
<b>Total expenses before depreciation</b>	<b>2,707,446</b>	<b>195,682</b>	<b>2,903,128</b>	<b>327,518</b>	<b>3,230,646</b>
Depreciation	20,187	47,556	67,743	31,509	99,252
<b>Total expenses after depreciation</b>	<b>\$ 2,727,633</b>	<b>\$ 243,238</b>	<b>\$ 2,970,871</b>	<b>\$ 359,027</b>	<b>\$ 3,329,898</b>

See the Independent Auditor's Report and notes to the financial statements.

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

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

Use of Estimates

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

Cash and Cash Equivalents

Monroe Association for Retarded Citizens, Inc. considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose Monroe Association for Retarded Citizens, Inc. to concentrations of credit and market risk consist primarily of cash equivalents, uncollateralized accounts receivable, investments in mutual funds and long-term debt. Cash equivalents and investments are maintained at high-quality financial institutions and credit exposure is not limited to any one institution. Monroe Association for Retarded Citizens, Inc. has not experienced any losses on its cash equivalents. Accounts receivable and Grant receivable are primarily due from government agencies and are deemed fully collectible.

Inventory

Inventories consist of items used for client projects and are stated at the lower of cost (average cost method) or market.

Property and Equipment

Purchased property and equipment are recorded at cost. Donated assets are recorded at fair market value at the time of donation. Major renewals and betterments are capitalized while minor renewals and betterments are expensed as incurred. Depreciation expenses are provided using the straight-line method over the estimated useful lives of the various classes of assets.

The estimated useful lives of the principal classes of assets are as follows:

<u>Classification</u>	<u>Years</u>
Office equipment	3 – 20
Furniture and fixtures	3 – 20
Building and improvements	5 – 40
Transportation equipment	5

Income tax status

The Monroe Association for Retarded Citizens, Inc. is a nonprofit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. Monroe Association for Retarded Citizens, Inc. has also been classified as an entity that is not a private foundation within the meaning of section 509(a) and qualifies for deductible contributions as provided in section 170(b)(1)(A)(vi). Monroe Association for Retarded Citizens, Inc. has no excise or unrelated business income taxes in the twelve months ended June 30, 2010 and 2009.

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**Note 2 – Cash and Cash Equivalents and Investments (continued)**

Investments:

*Credit Risk* – Monroe Association for Retarded Citizens, Inc. invests in common stock, mutual funds, and other securities including those guaranteed by the United States of America. The investments are recorded at cost and adjusted to fair market value, i.e. quoted market price, as provided by the Organization's agent.

In addition, Monroe Association for Retarded Citizens, Inc. maintains a brokerage account with a national institution with a location in Key West. Balances for the brokerage account are federally insured by the Securities Investor Protection Corporation (SPIC) up to \$500,000, including \$100,000 in claims for cash awaiting investment. However, cash held in a deposit program is insured up to and under the conditions of the FDIC. At June 30, 2010 and 2009, Monroe Association for Retarded Citizens, Inc.'s uninsured balance totaled \$0 and \$0, respectively.

**Note 3 – Receivables**

Accounts receivable

Outstanding balances with service providers and other clients are as follows:

	<u>2010</u>	<u>2009</u>
Medicaid	\$ 143,166	\$ 157,682
Agency for Persons with Disabilities	15,984	23,334
Private pay	10,295	15,035
Workshop contracts and miscellaneous	35,383	43,337
	<u>\$ 204,828</u>	<u>\$ 239,388</u>

Grants receivable

Outstanding balances for grant providers are as follows:

	<u>2010</u>	<u>2009</u>
Board of County Commissioners	\$ 12,210	\$ -
Department of Housing and Urban Development	43,757	28,140
Florida Endowment Foundation for Vocational Rehabilitation	-	5,375
Monroe County Sheriff's Office	7,300	7,200
United Way	3,838	-
	<u>\$ 67,105</u>	<u>\$ 40,715</u>

**Note 4 – Unconditional Promises to Give**

Unconditional promises to give as of June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Poinciana bargain lease for Don Moore apartments	\$ 1,427,688	\$ 1,463,832
Less discount to present value	570,490	594,823
Net unconditional promises to give	<u>\$ 857,198</u>	<u>\$ 869,009</u>

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**Note 6 – Investments (continued)**

Investment income (loss) from cash and cash equivalents and investments is comprised of the following:

	<u>2010</u>	<u>2009</u>
Dividends and interest	\$ 14,389	\$ 21,634
Realized (loss) on investments	(462)	(98,200)
Unrealized gain (loss) on investments	<u>27,478</u>	<u>29,977</u>
Total investment (loss) income	<u>\$ 41,405</u>	<u>\$ (46,589)</u>

**Note 7 – Fair Values of Financial Instruments**

Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements and Disclosures* (FASB ASC 820), 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 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 Association for Retarded Citizens, 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, corporate bonds, mutual funds and U. S. government securities:* 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 Association for Retarded Citizens, 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 Association for Retarded Citizens, Inc. investments meet Level 1 measurements as of June 30, 2010.

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**Note 11 – Mortgages and Loan Payable (continued)**

	2010	2009
Loan payable to bank, collateralized by vehicle, payable in monthly installments of \$242 including interest at 6.00%, matures February, 2011.	1,913	4,103
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	90,703	90,703
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	47,850	47,850
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	74,067	74,067
Total long-term debt	484,257	512,866
Less Current Portion	20,905	28,431
Net long-term debt	\$ 463,352	\$ 484,435

Long-term debt matures as follows:

2011	\$ 20,905
2012	52,618
2013	52,144
2014	52,677
2015	53,231
Thereafter	252,682
Total	\$ 484,257

**Note 12 – Leases**

The "Don Moore Apartments," used as a Supported Independent Living Facility, is rented at Poinciana Plaza at an annual cost of \$1 until January 2050. The estimated fair rental value of the facility for the fiscal years ending June 30, 2010 and 2009 was \$36,144 and 36,144.

The organization leases administrative office space, client project space, and equipment under operating leases which contain no contingent rental payments, escalation clauses, renewal options, or significant operating restrictions. Total rent expenses for the year ended June 30, 2010 and 2009 were \$86,573 and \$91,374, respectively.

**Note 13 – In-Kind Donations**

**Donated Services, Facilities and Other**

A substantial number of volunteers have donated time to Monroe Association for Retarded Citizens, Inc.'s fund-raising campaigns during the year; however, these donated services are not reflected in the financial statements since the services do not meet the requirements for criteria for recognition under FASB ASC 958-605-50-1. Donated professional services are reflected in the statement of activities at their fair market value. For the years ending June 30, 2010 and 2009, the Monroe County School Board contributed teaching services valued at \$172,598 and \$211,213 respectively.

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

**Note 16 – Subsequent Events**

In preparing the financial statements, the Monroe Association for Retarded Citizens, Inc. has evaluated events and transactions for potential recognition or disclosure. Monroe Association for Retarded Citizens, Inc. did not have any subsequent events or transactions requiring recording or disclosure in the financial statements through January 04, 2011, the date that the financial statements were available to be issued.

**Note 17 – Restatement**

The statement of cash flows was restated to provide a comparison of non cash transactions.

Board of Directors  
Monroe Association for Retarded Citizens, Inc.  
Page 2 of 2

noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted other matters which we reported in a separate letter dated January 04, 2011.

This report is intended solely for the information and use of the Board of Directors, management and grantors, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "D. [unclear] [unclear]", is written in a cursive style.

Key West, Florida

January 04, 2011

**MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.**

**MANAGEMENT MEMORANDUM ON REVIEW OF  
INTERNAL CONTROL STRUCTURE**

**JUNE 30, 2010**

**OROPEZA & PARKS  
Certified Public Accountants**

amounts greater than the FDIC limit. The occurrence of holdings in excess of federally insured amounts presents the potential for losses in the event of bank or institutional failure.

We recommend management continue to closely monitor cash balances and consider transferring unsecured balances to other banks and better utilize current banking arrangements in place to reduce the potential for loss of monetary amounts in excess of federally insured limits.

**Finding 2**

During the year, donations of goods to be resold in the Plant Store or the Upper Keys Bazaar were accepted but were not recorded at fair market value. Goods donated to the Plant Store are recorded in the inventory as items available for resale but no value is assigned to the goods. Goods donated to the Bazaar are not recorded in any way. Generally Accepted Accounting Principles (GAAP) require donated items to be capitalized at the fair market value at the date of donation. The effect on the financial statements at June 30, 2010 is immaterial but the probability exists for the amount to become material in the future.

We recommend procedures be established for the acceptance of tangible goods for resale that will provide the means to record the fair market value at the date of donation, and when needed, to include any other required information that may be necessary for proper capitalization and to aid in the compliance with any necessary filing requirements of the Internal Revenue Service. At a minimum, the inventory of donated goods in the Plant Store and the Upper Keys Bazaar should be evaluated at the end of each year to determine if the effect is material to the financial statements, taken as a whole.

This memorandum is intended solely for the use of the Board of Directors, management and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.



Key West, Florida

January 04, 2011



MONROE ASSOCIATION FOR REMARCABLE CITIZENS

Diana Flenard  
Executive Director

Janine Gedmin  
President  
Board of Directors

Oropeza & Parks  
815 Peacock Plaza  
Key West, Fl. 33040

P. O. Box 428  
Key West, Florida 33041-0428  
305-294-9526 phone  
305-292-0078 fax

Re: Audited financial statement findings:

Finding 1

The cash accounts that are in excess of federally insured amounts will be monitored. The board will consider the risk and will consider transferring the excess to another institution.

Finding 2

Donations to the MARC Plant Store are currently recorded in the inventory for resale with no market value. Donated items will now be recorded in the inventory at fair market value.

The Upper Keys Bazaar currently recognizes donated items by a thank you letter and donation form but does not do an inventory of donated goods. An annual inventory of donated goods will be done at the end of the fiscal year to establish a basis for fair market value of donated items.

Sincerely,

Diana Flenard  
Executive Director



Partially Sponsored Agency

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

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010

Section B: Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending.
Section C: MONROE ASSOCIATION FOR RETARDED CITIZENS, INC, P O BOX 428, KEY WEST, FL 33041
Section D: Employer Identification Number 59-1031546
Section E: Telephone number (305) 294-9526
Section G: Gross receipts \$ 3,810,849.

Section F: Name and address of principal officer: JANINE FENNER, SAME AS C ABOVE
Section H: Is this a group return for affiliates? Yes [X] No
Section I: Tax-exempt status [X] 501(c) (3)
Section J: Website: N/A
Section K: Form of organization: Corporation [X]
Section M: State of legal domicile:

Part I Summary

Table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include: 1. Briefly describe the organization's mission... TO PROVIDE OUR CLIENTS WITH DEVELOPMENTAL DISABILITIES DIGNIFIED, COMPASSIONATE, PROFESSIONAL CARE... 2. Check this box... 3. Number of voting members... 4. Number of independent voting members... 5. Total number of employees... 6. Total number of volunteers... 7a. Total gross unrelated business revenue... 7b. Net unrelated business taxable income... 8. Contributions and grants... 9. Program service revenue... 10. Investment income... 11. Other revenue... 12. Total revenue... 13. Grants and similar amounts paid... 14. Benefits paid to or for members... 15. Salaries, other compensation... 16a. Professional fundraising fees... 16b. Total fundraising expenses... 17. Other expenses... 18. Total expenses... 19. Revenue less expenses... 20. Total assets... 21. Total liabilities... 22. Net assets or fund balances.

Part II Signature Block

Sign Here: Signature of officer DIANA FLENARD, Date 2/2/11, EXECUTIVE DIRECTOR

Paid Preparer's Use Only: Preparer's signature JOHN G. PARKS, JR., CPA, P.A., Date 2/02/11, Firm's name OROPEZA & PARKS, CPAS, 815 PEACOCK PLZ, KEY WEST, FL 33040, EIN N/A, Phone no. (305) 294-1049

**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	
• 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 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 statement 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 statement 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 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>	6		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1b</b>	0		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
<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>	99		
<b>2b</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)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>3b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
<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)?		X
<b>4a</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?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</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>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?		X
<b>6b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</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?		X
<b>7b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<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>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the organization make any distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from other members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<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>12b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		

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**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**

1 a 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 employees.'
- 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	Former			
NANCY BUNCH DIRECTOR	1	X					0.	0.	0.	
MARK STANTON DIRECTOR	1	X					0.	0.	0.	
JOHN P ELCHER DIRECTOR	1	X					0.	0.	0.	
LINDA HINCHCLIFFE SECRETARY	1	X					0.	0.	0.	
JANINE GEDMIN PRESIDENT	1	X		X			0.	0.	0.	
JUDITH CLARKE VICE PRESIDENT	1	X		X			0.	0.	0.	
DR. MICHAEL DEROUIN DIRECTOR	1	X					0.	0.	0.	
SUSAN HARRISON DIRECTOR	1	X					0.	0.	0.	
DAVID HUDSON DIRECTOR	1	X					0.	0.	0.	
PAULINE KLEIN DIRECTOR	1	X					0.	0.	0.	
JENNIFER LOPES DIRECTOR	1	X					0.	0.	0.	
DIANE SCHMIDT DIRECTOR	1	X					0.	0.	0.	
RICHARD FOWLER PAST PRESIDENT	1	X		X			0.	0.	0.	
SUSAN HAM TREASURER	1	X		X			0.	0.	0.	
STEVE TORRENCE DIRECTOR	1	X					0.	0.	0.	
PHYLLIS TANNER DIRECTOR	1	X					0.	0.	0.	
DIANA FLENARD EXECUTIVE DIREC	40			X	X		72,463.	0.	3,695.	

**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	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a	22,614.				
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	602,573.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	85,546.				
	g Noncash contribns included in lns 1a-1f		\$				
	<b>h Total.</b> Add lines 1a-1f			710,733.			
PROGRAM SERVICE REVENUE	2 a <u>MEDICAID WAIVER</u>	Business Code	1,747,123.			1,747,123.	
	b <u>PROGRAM SERVICES</u>		109,521.			109,521.	
	c <u>FOOD STAMPS</u>		5,261.			5,261.	
	d						
	e						
	f All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			1,861,905.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		14,389.	14,389.			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other	30,056.	848.		
		b Less: cost or other basis and sales expenses		30,518.	1,134.		
		c Gain or (loss)		-462.	-286.		
		d Net gain or (loss)		-748.	-748.		
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a		262,096.			
		b Less: direct expenses	b	122,453.			
		c Net income or (loss) from fundraising events		139,643.	40,215.		99,428.
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a		927,812.				
	b Less: cost of goods sold	b	607,911.				
	c Net income or (loss) from sales of inventory		319,901.	319,901.			
Miscellaneous Revenue	Business Code						
11 a <u>MICELLANEOUS</u>			3,010.			3,010.	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			3,010.				
<b>12 Total revenue.</b> See instructions			3,048,833.	373,757.	0.	1,964,343.	

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing.....	31,457.	1	13,866.
	2 Savings and temporary cash investments.....	554,845.	2	679,076.
	3 Pledges and grants receivable, net.....	911,205.	3	924,503.
	4 Accounts receivable, net.....	239,388.	4	204,828.
	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.....	92,471.	8	101,639.
	9 Prepaid expenses and deferred charges.....	4,426.	9	4,936.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,154,498.		
	b Less: accumulated depreciation.....	10b 690,969.	1,528,887.	10c 1,463,529.
	11 Investments – publicly-traded securities.....	234,781.	11	237,301.
	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.....	22,798.	15	22,798.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34).....	3,620,258.	16	3,652,476.	
LIABILITIES	17 Accounts payable and accrued expenses.....	222,116.	17	211,540.
	18 Grants payable.....		18	
	19 Deferred revenue.....	4,740.	19	5,085.
	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.....	512,866.	23	484,257.
	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.....	739,722.	26	700,882.
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.</b>			
	27 Unrestricted net assets.....	1,978,413.	27	2,092,460.
	28 Temporarily restricted net assets.....	902,123.	28	859,134.
	29 Permanently restricted net assets.....		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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, and equipment fund.....		31	
	32 Retained earnings, endowment, accumulated income, or other funds.....		32	
	33 Total net assets or fund balances.....	2,880,536.	33	2,951,594.
34 <b>Total liabilities and net assets/fund balances.</b> .....	3,620,258.	34	3,652,476.	

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**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 yr 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 "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a 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, 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 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 yr 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 lns 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 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

2009

SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5

MONROE ASSOCIATION FOR RETARDED  
CITIZENS, INC

59-1031546

1/24/11

11:22AM

PART II, LINE 10 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
MISCELLANEOUS	3,010.	138.	3,018.	7,761.	1,608.
TOTAL	<u>\$ 3,010.</u>	<u>\$ 138.</u>	<u>\$ 3,018.</u>	<u>\$ 7,761.</u>	<u>\$ 1,608.</u>

Name of organization

Employer identification number

MONROE ASSOCIATION FOR RETARDED

59-1031546

**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	UNITED WAY OF THE FLORIDA KEYS ----- P O BOX 1287 ----- ISLAMORADA, FL 33036 -----	\$ 22,614.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

MONROE ASSOCIATION FOR RETARDED

Employer identification number

59-1031546

**Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once – see instructions.) ..... \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

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

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

- 3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_

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

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

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

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

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

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

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds** Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net Investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
- b Permanent endowment ▶ \_\_\_\_\_ %
- c Term endowment ▶ \_\_\_\_\_ %

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land		60,800.		60,800.
b Buildings		692,013.	325,281.	366,732.
c Leasehold improvements		985,795.	66,893.	918,902.
d Equipment	1,700.	313,087.	238,739.	76,048.
e Other		101,103.	60,056.	41,047.
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,463,529.

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**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)		3,048,833.
2	Total expenses (Form 990, Part IX, column (A), line 25)		3,005,253.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		43,580.
4	Net unrealized gains (losses) on investments		27,478.
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4 through 8		27,478.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		71,058.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	3,272,911.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	27,478.
b	Donated services and use of facilities	2b	196,600.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	224,078.
3	Subtract line 2e from line 1	3	3,048,833.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,048,833.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	3,201,853.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	196,600.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	196,600.
3	Subtract line 2e from line 1	3	3,005,253.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,005,253.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**13** Indicate the percentage of gaming activity operated in:

			YES	NO
<b>a</b> The organization's facility.....	<b>13a</b>	%		
<b>b</b> An outside facility.....	<b>13b</b>	%		

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ \_\_\_\_\_  
 Address: ▶ \_\_\_\_\_

**15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue?..... **15a**

**b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_.

**c** If 'Yes,' enter name and address of the third party:

Name: ▶ \_\_\_\_\_  
 Address: ▶ \_\_\_\_\_

**16** Gaming manager information

Name: ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided: ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?..... **17a**

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ \_\_\_\_\_

Name of the organization **MONROE ASSOCIATION FOR RETARDED  
CITIZENS, INC**

Employer identification number  
**59-1031546**

**c. Monitoring Requirements**

- 1) The Provider will be monitored in accordance with existing Department of Children and Families Operating Procedures CFOP 75-8, as applicable.
- 2) A report outlining the Agency's findings during the on-site monitoring will be submitted to the Provider within 30 days of concluding field work and the exit conference. The Provider agrees to respond and submit a corrective action plan, if required, within 30 days of receiving the Agency's monitoring report.
- 3) The Provider must collect and maintain all data, statistics, reports, records, surveys and any other supporting documentation, relative to the performance standards identified in the Service Specific Attachments. This information must be maintained for review by the Agency.
- 4) In the event the contract is terminated as a result of the Provider failing to achieve the standards set forth in the contract, the Provider may not contract for the same services within 24 months of the date of termination as the result of a formal competitive procurement or as the result of a single source procurement.

**C. METHOD OF PAYMENT**

1. This is a Fixed Price/Unit cost contract. The Agency shall pay the Provider for the delivery of services provided in accordance with the unit price specified in C.2. below, subject to the availability of funds.
2. The Agency agrees to pay for the service units at the unit price(s) and limits listed below:

SERVICE UNITS	UNIT OF MEASURE	UNIT PRICE
Adult Day Training	Quarter Hour	\$ 1.67
Supported Employment	Quarter Hour	\$ 1.02
Supported Living	Month	\$ 580.00
Transportation	Month	\$ 235.00
Companion	Quarter Hour	\$ 4.47
Residential Habilitation	Day	\$ 95.00
Respite	Day	\$ 95.00

3. The Provider will provide and document match for Adult Day Training for this contract period in the amount of twelve and a half percent (12½%) of the total program cost as identified in current Appropriation Law. The Provider's contribution will be made in the form of cash and/or in-kind resources. If the Provider fails to meet match requirements, the final reimbursement will be adjusted accordingly.
4. Vacations, holidays and in-service time are not reimbursable as a service day for computing units of service under this contract. Hours and days of service shall meet

Internal Revenue Service  
District Director

Internal Revenue Service  
Centralized Services Branch  
Attn: S & R UNIT 152:2  
Post Office Box 941  
Atlanta, Georgia 30370

Department of the Treasury

J

Date: November 9, 1982

Person to Contact:

V. Jackson

Telephone Number:

(404) 221-4627

Refer Reply to: EIN: 59-1031546

FFN: 580013670

Your Letter Dated:

October 27, 1982

Internal Revenue Code Section:

501(c)(3)

Our Exemption Letter Dated:

September, 1981

Monroe Assn. for Retarded  
Citizens, Inc.  
P.O. Box 428  
Key West, Florida 33040

Gentlemen:

We have received your letter requesting confirmation of your exemption from Federal income tax.

You received recognition of exemption from Federal income tax under the above cited section of the Internal Revenue Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

We have checked our records and find that your organization has not been recognized as exempt. If you believe you qualify for recognition of exemption from Federal income tax, you should complete the appropriate Form 1023 or Form 1024, "Application for Recognition of Exemption". Also enclosed is a copy of Publication 557, "How to Apply for Recognition of Exemption for an Organization". When the applicable form is completed, you should send it to the address shown above.

Our records indicate that your organization failed to establish recognition of exemption from Federal income tax. If you wish to have us reconsider your application for exemption, please submit the data previously requested in the enclosed letter.

Our records indicate that your exempt status was  terminated  revoked  denied on \_\_\_\_\_.

Thank you for your cooperation.

Sincerely yours,

Michael J. Murphy

District Director

Enclosure(s)

- Form 1023
- Form 1024
- Publication 557
- SS-4
- Previous Request for Information



# CITY OF KEY WEST, FLORIDA

## Business Tax Receipt

K

This Document is a business tax receipt  
Holder must meet all City zoning and use provisions.  
P.O. Box 1409, Key West, Florida 33040 (305) 809-3955

Business Name      MARC HORTICULTURE TRAINING CtlNbr:0002964  
Location Addr      1400 UNITED ST  
Lic NBR/Class      11-00002980 RETAIL/MAILORDER/WHSALE 5,001-10,000 SF  
Issue Date:        August 03, 2010    **Expiration Date:**September 30, 2011  
License Fee        \$0.00  
Add. Charges      \$0.00  
Penalty            \$0.00  
Total              \$0.00

Comments:    PLANTS AND ACCESSORIES; RETAIL (INCL CHRISTMAS TR)  
                 AT MAY SANDS SCHOOL

This document must be prominently displayed.

MONROE ASSOC FOR RETARDED CITZ

MARC HORTICULTURE TRAINING  
POB 428

KEY WEST FL 33041

**Florida Department of Children and Families**  
**District XI Developmental Services**  
**Home and Community-Based Waiver Services**  
**Provider Certificate of Eligibility**

This certifies that Monroe Association for Retarded Citizens has met the criteria of a home and community-based services waiver provider under the category of (Check all appropriate):

HCBS Provider# 024973496

Vendor # F591031546001

- Adult Day Training
- Accessibility Adaptations
- Behavior Analysis Services
- Chore Services
- Companion Services
- Consumable Medical Supplies
- Adult Dental Services
- Dietitian Services
- Durable Medical Equipment
- Homemaker Services
- In-Home Support
- Medication Review

- Non-Residential Support Services
- Occupational Therapy/Assessment
- Personal Care Assistance
- Personal Emergency Response
- Physical Therapy/Assessment
- Private Duty Nursing
- Psychological Assessment
- Residential Habilitation
- Residential Nursing
- Respiratory Therapy/Assessment
- Respite Care
- Skilled Nursing

- Special Medical Home Care
- Specialized Mental Health Services
- Speech Therapy/Assessment
- Support Coordination
- Supported Employment
- Supported Living Coach
- Therapeutic Massage/Assessment
- Transportation

This Certificate is valid for the period: 06/20/03 to Open

  
 Orland Garcia, Senior Manager

06/20/03  
 Date of Issue





## Consumer's Certificate of Exemption

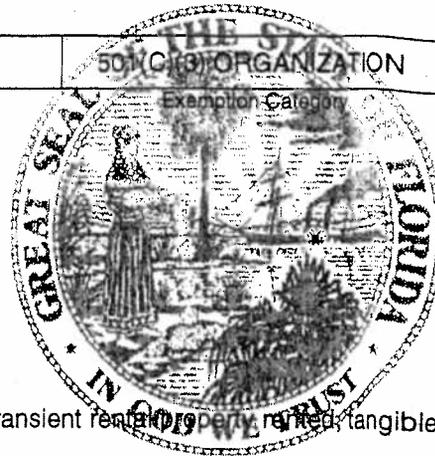
Issued Pursuant to Chapter 212, Florida Statutes

M  
DR-14  
R. 04/05  
01/15/09

85-8014988926C-4	01/30/2009	01/31/2014	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

MONROE ASSOCIATION FOR RETARDED  
CITIZENS INC  
1401 SEMINARY ST  
KEY WEST FL 33040-3481



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



## Important Information for Exempt Organizations

DR-14  
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.



STATE OF FLORIDA  
DEPARTMENT OF HEALTH  
SANITATION CERTIFICATE

N

Food Hygiene - Adult Day Care (Other Food) - Full Service

Food Restrictions :

Permit Number: ~~44-48-00102~~ 468513

Audit Control: 44-BID-1540928

County: Monroe

Amount Paid: 190.00

Date Paid: 09/30/2010

Issue Date: 10/01/2010

Issued To: **MARC Training Center**  
1401 Seminary St  
Key West, FL 33040

Mailed To: **MARC Training Center**  
P O Box 428  
Key West, FL 33041

Permit Expires On: 09/30/2011

Monroe County Health Department

1100 Simonton St , Ofc 242

Key West, FL 33040

## **II. EMPLOYMENT**

### **A. Equal Opportunity**

Monroe Association for Retarded Citizens, Inc. is an equal opportunity employer. In all aspects of employment, MARC recruits, hires, trains, pays, and promotes without discrimination with regard to race, national origin, color, sex, pregnancy, religion, creed, age, personal appearance, family responsibilities, marital status, sexual orientation/preference, gender identity, disability, citizenship, veteran's status or other legally protected status. Our objective is to hire and promote individuals best qualified and/or trainable for the position, by virtue of job-related standards of education, interest, training, experience, and personal qualifications.

In addition, we do not tolerate discrimination or harassment on the basis of sex, including same sex harassment, race, national origin, color, disability, religion, creed, marital status, veteran's status or any other legally protected status, and follow the anti-harassment policy described below in this Handbook.

### **B. Disabilities Policy**

MARC is committed to providing equal employment opportunities to qualified individuals with disabilities. MARC employs, advances in employment and otherwise treat qualified individuals without discrimination with regard to disability in all employment practices, including the following: employment, promotion, demotion, transfer, recruitment, advertising, layoff, terminations, rates of pay or other forms of compensation and benefits, and selection for training. MARC will attempt to reasonably accommodate disabled employees and job applicants to permit them to perform the essential functions of their jobs in a safe and efficient manner. MARC will afford reasonable accommodation to qualified applicants and employees with known disabilities provided that the accommodation does not cause undue hardship to MARC or, irrespective of the accommodation, that such individuals do not pose a direct threat to the health and safety of themselves or others.

Applicants and employees with disabilities may inform MARC's Executive Director of the disability and may suggest, on a confidential basis, how MARC may reasonably accommodate them. MARC may require medical confirmation either from the employee's health care provider or one chosen by MARC to evaluate the employee's condition, applicable work limitations and potential accommodations as a part of this process. All information will be kept confidential.

Catastrophic Illness Policy: employees with life threatening illnesses, cancer, heart disease and HIV-disease often wish to continue their pursuits — including work — to the extent medically allowed by their condition. MARC enthusiastically supports this so long as employees are able to meet performance standards. As with all disabilities, MARC will make reasonable accommodations, will keep medical information confidential, and will treat employees with a disability compassionately and without discrimination. Employees are expected to cooperate with disabled colleagues and should be aware that employees with life threatening illnesses do not pose a threat to the co-workers or those with whom they interact in ordinary workplace contact. Employees with questions or concerns about life-threatening illnesses are encouraged to contact MARC's Executive Director for information.



agency for persons with disabilities  
State of Florida



Charlie Crist,  
Governor

June 6, 2008

..

Jim DeBeaugrine,  
Interim Agency  
Director

Ms. Diana Flenard  
Monroe Association for Retarded Citizens, Inc.  
1400 United Street suite 105  
Key West, Florida 33040

..

3030 Esplanade  
Way,  
Suite 380

Tallahassee,  
Florida

904-323-9950

..

904-850-488-4257

Fax:

904-850-922-6456

Toll Free:

904-666-APD-CARES

904-866-273-2273)

Dear Ms. Flenard:

Congratulations on your accomplishments this year as a Home and Community-Based waiver provider. The results of your 2008 Collaborative Outcomes Review and Enhancement (CORE) quality assurance review by the Delmarva Foundation indicate you are performing in the "Achieving" range. The review also reflects no alerts, no elements signifying recoupment, and no citations in the minimum requirement section of the review.

The "Achieving" designation demonstrates your ability to focus on the desired outcomes of the people you serve. Your organizational practices are to be commended because of the attention you place on each person's expectations, and your commitment in meeting the basic assurances for the health, safety and welfare of the people you support.

Thank you for your commitment to honor and promote person-directed services and for a job well done. I encourage you to continue to be a leader and advocate for the best quality services for the individuals you support.

Sincerely,

Jim DeBeaugrine  
Interim Director



Florida Statewide Quality Assurance Program

P

delmarva foundation

Tallahassee Office  
2039 Centre Pointe Blvd  
Suite 202  
Tallahassee, FL  
32308  
850-671-5044  
850-878-2958 Fax

Tampa Office  
8875 Hidden River Pkwy  
Suite 275  
Tampa, FL  
33637  
813-972-8100  
813-977-0027 Fax

Toll Free Contact  
Customer Services  
1-866-254-2075

November 11, 2009

DIANA FLENARD  
DIRECTOR  
MONROE ASSOCIATION FOR RETARDED CITIZENS  
PO BOX 428  
KEY WEST FL 33041-0428

Diana Flenard:

Delmarva Foundation has received and reviewed your request for reconsideration of the results of your recent Collaborative Outcomes Review and Enhancement Consultation. The evaluation of your request has resulted in the determination(s) found in the enclosed report. Please attach this correspondence to your original report and maintain in your records.

Each element in the Minimum Service Requirement section for which you requested reconsideration has been reviewed individually and assigned a designation of Accepted or Denied. Elements with a reconsideration designation of Accepted will be noted in your file and no further action is required from you at this time. A reconsideration designation of Denied indicates that your findings remain as originally reported. Please check the section on Required Follow-up for required action.

If you have any questions about your report, please contact our Customer Services Representative, toll-free, at 1-866-254-2075.

Yours truly,

Robert J. Foley  
Director of Florida Programs  
Delmarva Foundation

Attachments



- » Education, Experience, and Exposure is present, practiced and evident on a consistent basis.

### Minimum Service Requirements

The overall finding for the Minimum Service Requirement (MSR) elements is:

**4 out of 4 points (100%)**

### Consult Information

Monroe Association for Retarded Citizens also does business as Monroe Association for Remarkable Citizens. Ms. Flenard is the Director of this agency and Mr. McMichael is the Residential Services Coordinator. This review only covers Supported Living services since this provider scored Achieving in 2008.

This agency uses community resources to encourage interaction. The individuals are a part of the community and the community has supported them through every venture. Some of the individuals receiving Supported Living services work in the Rainbow Cafe. This cafe is located in the ADT facility and sells affordable meals to the staff, individuals and the general community. This consultant interviewed four individuals as part of this consultation process. All the individuals interviewed indicated that they are extremely satisfied with the services received. They feel that they are part of their community. They also indicated that the staff has been instrumental in assisting them with achieving their goals. The individuals interviewed work in the community, one of whom also works in the local radio station as a sidekick to the disk jockey.

The area office indicated their satisfaction with this provider. The individuals interviewed do not receive stipends from the district. They live rent free or have section 8 benefits. The provider has been able to utilize resources to assist the individuals with finding affordable housing. The Key West Housing Authority has sub-leased one building with four apartments to this provider. The lease is for fifty years in the amount of \$1.00 per year and it was signed in 2000. The provider has leased these apartments to individuals receiving Supported Living services. These tenants live in these apartments rent free. One of the apartments has four individuals and the other apartments have three individuals. The provider does have a Memo from Kerry Schoofield from the Florida Department of Children and Families (Now APD) dated June 11th, 1999. This memo states that "The Developmental Services Program will support the use of these apartments for supported living situations." The provider states that this memo also addresses the fact that four individuals are living in one apartment. This is not clear in the memo provided. The provider is encouraged to seek further clarification and documentation from the Area APD office for future reviews or audits from any authorized entity. This consultant contacted the area office for further clarification. Mr. Kirk Ryan with APD indicated that he will follow up.

Review of services also indicated that the provider charges the individuals a reduced amount for the quarter hours that are used beyond the authorized hours of service. The individuals signed consent forms for additional payment. The area office was informed of this practice. The provider is encouraged to work with the individuals and their Support Coordinators to secure additional funding based on this documented need. Additionally the provider should contact APD to discuss this practice further.

The bedroom of one of the individuals receiving Supported Living needed some structural repairs. The provider indicated that this individual lives rent free and was fortunate enough to save money over time to help pay a portion of the repair work. The individual paid \$2,000 to the agency for the repair. The provider indicated that this was done with the individual's approval. The transaction is documented in the individual's checkbook. The area office was informed of this practice.

The provider has the following DD Waiver case load:  
15 individuals Supported Living Coaching Services

The following areas have been identified as strengths within your organization:

### Provider's creativity in developing programs

## Collaborative Outcomes Review and Enhancement Results of Findings

Cite	CORE Results Elements	Designation	Alert/Recoup
<b>1</b>	<p><b>Person Directed Planning</b></p> <p><i>The person and the provider collaborate on the development of strategies and methods for supports and services. Provider/staff are knowledgeable about key aspects of the person and this information is used to develop person driven supports. It is evident during the staff interview, and documentation review. When things are not happening as the person wants, the provider goes back to the person and makes changes to the service delivery accordingly. The provider acknowledges important accomplishments and events defined by the person. Documentation captures the essence of the person and is updated regularly. Staff who work with the persons are aware of the implementation plan and have been trained on it. The individuals interviewed are aware of the implementation plan goals and indicated that they are involved in the review of the plans. The staff completes Social and Personal Assessment to learn more about the individuals.</i></p>	<b>Achieving</b>	
<b>2</b>	<p><b>Health &amp; Safety</b></p> <p><i>The individuals interviewed are aware of the purpose for their medication. The staff has a system to track medical appointments and follow ups. The provider and staff are aware of medications, their purpose and side effects for all persons served and has a process to continuously update this information. The staff completes a home safety checklist quarterly and addresses any issues identified. Community assessments are also completed at least yearly. The homes visited had working smoke detectors and the exits were accessible. The staff completes hurricane preparedness plans for all individuals served. The individuals are registered with local shelters if needed. The person knows the back up plans for relief staff. emergency plans, such as natural disasters, evacuations, fire, etc..</i></p> <p><i>The provider is encouraged to assist with self preservation by motivating the individuals to schedule their own medical appointments.</i></p>	<b>Achieving</b>	
<b>3</b>	<p><b>Free From Abuse, Neglect and Exploitation</b></p> <p><i>At the time of the consultation, the person is free from abuse, neglect, and exploitation associated with the provider. The individuals interviewed are aware of how to identify abuse. The Abuse Hotline is posted in the individuals' homes however, not all of the individuals interviewed were aware of its purpose (A.O. indicated that The Abuse Hotline posting was propaganda). The provider has a Zero Tolerance policy and all staff interviewed have received training on this policy. The provider's written policy includes all required components. Documentation verifies the provider consistently follows the unusual incident reporting procedures.</i></p> <p><i>The provider is encouraged to validate the individuals' understanding of the different reporting practices.</i></p>	<b>Achieving</b>	

**7 Collaboration**

**Implementing**

*The individuals interviewed know the people who provide the services and who to go to if they have identified a need. Person actively participates in all relevant meetings or information sharing, i.e. IP, SP. Documentation review indicates that the staff discusses all matters with the person and/or the guardian. The provider/staff share and solicit information from other supports of the person (WSC receives IP, monthlies etc). Staff participate in support plan meetings and sign the signature page as an indication of their attendance. The provider is also encouraged to document efforts to assist the individuals with self-advocacy by involving them in the referral process and follow up when a need is identified. The provider could enhance services by informing the individuals of what information is kept in their files and ensuring that all consent forms are time, topic and person specific.*

**8 Achieving Results**

**Achieving**

*The individuals interviewed indicated that they are achieving their goals or actively working towards them. Documentation review indicates that the individuals complete satisfaction surveys. The individuals stated that they feel comfortable saying what they feel about the quality of the services received. The provider has a self assessment policy which includes a review of satisfaction surveys, incident reports, grievance log and projected service outcomes. The provider uses this information to develop a Quality Improvement Plan.*

Cite Minimum Service Requirements

Designation Alert/Recoup

**9 Level 2 Background Screening**

**Met**

**10 Provider/staff Training**

**Met**

**11 Service Authorization/Billing as Authorized**

**Met**

*There are four individuals living in one apartment and the provider is the landlord on the lease. Also, the provider charges the individual a reduced rate for the quarter hours worked beyond the authorized amount.*

*Marta M. Supported Living 7/1/08-6/30/09 \$8.47 20hrs/mth*

*The provider requested a reconsideration on this element. Initial determination reversed. The provider does have a Memo from Kerry Schoolfield from the Florida Department of Children and Families (Now APD) dated June 11th, 1999. This memo states that "The Developmental Services Program will support the use of these apartments for supported living situations." The provider states that this memo also addresses the fact that four individuals are living in one apartment. This is not clear in the memo provided. The provider is encouraged to seek further clarification and documentation from the Area APD office for future reviews or audits from any authorized entity.*

*Individuals and/or their families may pay privately for full units of service above and beyond what is on the service authorization if they choose. The provider is encouraged to work with the individuals and their Support Coordinators to secure additional funding based on this documented need.*

*Reconsideration approved.*

**12 Maintains Billing Documentation**

**Met**