

*Human Services Advisory Board
Application for Funding
Fiscal Year 2011*

AIDS HELP

April 23, 2010

**HUMAN SERVICES ADVISORY BOARD
APPLICATION FOR FUNDING
FISCAL YEAR 2011
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**MONROE COUNTY
HUMAN SERVICES ADVISORY BOARD
Application for Funding
Fiscal Year 2011
October 1, 2010 – September 30, 2011**

Agency Name	AIDS HELP
Physical Address	1434 Kennedy Drive
Mailing Address	P.O. Box 4374 (zip 33041)
City, State, Zip	Key West, FL 33040
Phone	(305) 296-6196
Fax	(305) 296-6337
Email	Patrice.s@aidshelp.cc
Who should we contact with questions about this application?	Patrice Sanders (305) 293-4803

Amount received for prior fiscal year ending 09/30/09	\$27,000
Amount received for current fiscal year ending 09/30/10	\$25,500
Amount requested for upcoming fiscal year ending 09/30/11	\$62,800

CERTIFICATION

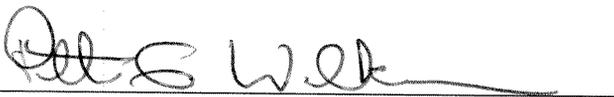
To the best of our knowledge and belief, the information contained in this application and attachments is true and correct. Monroe County is hereby authorized to verify all information contained herein, and we understand that any inaccuracies, omissions, or any other information found to be false may 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 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: **Robert G. Walker**

Signature 

Date: April 15 / 2010

Typed Name of Board President/Chairman: **Sally Lewis**

Signature 

Date: 4/15/10

Detailed instructions for each question appear in the separate instruction document.

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

AIDS Help, a non-profit community-based organization, provides case-managed health care, housing, food, counseling, referral, and support services for HIV-infected residents of Monroe County (the Florida Keys). The agency also conducts health education, HIV risk reduction and outreach programs aimed at reducing the impact of HIV infection throughout the County.

2. List the services your agency provides.

Health Care – Medical, dental, vision, home health, pharmaceutical, emergency room, hospital, clinic, hospice/nursing care, alternative therapies, and medical/health insurance payments

Case Management – Assistance with securing support from Medicare, Medicaid, and Social Security Administration; referrals to agencies providing basic needs' services; case managers on call 24/7

Physician – On call physician and hospital admission services 24/7

Nutrition – Vouchers, supplements and nutritional counseling

Counseling – Psychological, health, legal, insurance, substance abuse and family/caregiver

Housing – Rental assistance, health-related home improvements and operation of residential facilities that provide independent living

Volunteer Services – Volunteers assist with transportation, meals on wheels, light housekeeping, shopping, moving, and the buddy program

Special Programs – Emergency assistance, health education/risk reduction counseling, HIV homeless outreach assistance and referral

Informational – Client newsletter, bimonthly HIV Positive magazine, access to professional and medical literature, seminars and Internet access from our on-site client computer

3. What services will be funded by this request?

**Pharmaceutical reimbursement
Nutritional supplements**

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

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

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

b. grant amount:

c. match percentage requirement and amount:

6. Do you plan to allocate any part of this HSAB grant, if awarded, as a sub-grant to another organization? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment D, under "Grants to Other Organizations."* **NO**

7. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment E, under "Grants to Other Organizations."* **NO**

8. Will you or have you applied for other sources of funding from within the County? If yes, please list source(s) and amount(s). *Also be sure to reflect this information on Attachment F.* **NO**

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

AH is the only agency in Monroe County that serves individuals with HIV and AIDS. Monroe County has the second highest per capita rate of HIV/AIDS infection in the state (only Miami-Dade County has a higher rate per 100,000 population). The Florida Division of Disease Control Surveillance Report (released January 2010) indicates that Monroe County had 38 new AIDS cases in 2009 (as compared to 39 new cases reported in 2008). Proper nutrition and a closely adhered to drug regimen are the keys to fighting HIV/AIDS. Having adequate funds to provide nutritional supplements and the resources for adequate pharmaceutical reimbursement for AH client needs, which grew by 60 in 2009 to 396, is a never-ending battle.

10. What statistical data support the needs listed in number six?

AH provides prescription drug reimbursement assistance to 178 of its clients not reimbursed through Medicaid, Ryan White or ADAP (state program for individuals with HIV). Client demand for this benefit continues to increase beyond what agency budgets can meet.

Through the audited results of June 30, 2009, AH provided nutritional supplements to 319 clients, at an average cost of \$780, who have an AIDS diagnosis and whose incomes are less than 300% of the established poverty level. Ensure is a liquid supplement that helps to gain, or maintain a healthy, weight. It contains antioxidants to naturally help strengthen the body's immune system and 24 essential vitamins and minerals. Combating weight loss is a particular problem for individuals with HIV/AIDS.

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

Because HIV speeds up the body's metabolism, individuals with HIV need more vitamins and minerals than food can provide even when they are eating well. And since HIV adversely affects the appetite, proper nutrition is an ongoing issue for individuals with the virus. This and adequate drug therapies are interrelated since many medications REQUIRE that they be taken with food to insure individuals are better prepared immunologically adequate micronutrient stores in the body are essential to an effective immune response to opportunistic infections.

Why don't
all clients
not get
reimbursed
for their
supplements?
all clients
are 300% below
poverty line

12. What does your agency do to address these causes?

By providing both nutritional supplement and prescription drug financial resources to qualified clients, AH addresses basic human needs of individuals infected with HIV and reduces long-term costs associated with treating the disease. Medication adherence contributes to preventing opportunistic infections that are debilitating to the individual and costly in resources.

13. Describe your target population as specifically as possible.

All AH clients in Monroe County at less than 300% of poverty who have contracted the HIV virus and/or have received an AIDS diagnosis.

14. How are clients referred to your agency?

Clients are referred from the Monroe County Health Department and from the local HIV clinic on Northside Drive in Key West, as well as from HIV testing conducted by our health educators at nine sites throughout Monroe County and through a mobile van testing program. Many clients self refer. Because our organization does year-round HIV testing county-wide, we have a system in place to assure new positives are brought quickly into the medical/social support system.

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

During an extensive eligibility process, financial information on prospective clients is verified to make certain that they qualify for the various federal and state programs available to those individuals with HIV and AIDS.

If, at any time, it is found a client has not been forthcoming about financial information or changes in financial status, benefits are adjusted to reflect that new information. We link to government databases for Medicare, Medicaid and Social Security to help assure that all entitlements benefits are used first.

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

The Florida Department of Health has designated AIDS Help as the lead agency in the County for administering to the needs of individuals with HIV/AIDS. The Florida Keys care collaborative, consisting of representatives from the Health Department, Care Center, Department of Children and Families, physicians, Medicaid PAC waiver nurse, AH and our client bases, meets monthly to address service needs, quality management and strategies for improvement. AH works closely with the MCHD's HIV clinic to prevent clients from being lost to care and to ensure adherence to treatment and medications.

17. List all sites and hours of operation.

**Gordon Rollins Center, 1434 Kennedy Drive, Key West
9A-5P M-F, 5-6 Thursday (case manager on call 24/7)**

**5701 Overseas Highway, Suite #17, Marathon
9A-5P M-F (case manager on call 24/7)**

HIV Testing Sites/Times (Key West and Marathon):

**Martin Luther King Pool, 300 Catherine Street
2nd and 4th Wednesday Monthly, 5-7P**

**Coral City Elks Club, 1107 Whitehead Street
2nd and 4th Thursday Monthly, 6:30 - 8P**

**Metropolitan Community Church (MCC), 1215 Petronia
Every Tuesday, 11A -2P**

**Trinity Church(Fellowship Hall), 717 Simonton
Every Monday Noon - 5P**

**Fisherman's Hospital, 3301 Overseas Highway
Every Wednesday Noon -3P**

**St. James Church, 312 Olivia Street
1st and 3rd Wednesday Monthly 9A-12P**

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

Due to state cutbacks two years ago, the Monroe County Health Department withdrew a long-standing annual grant of \$136,000 to AH. This proved a significant loss to our agency. One of our regular annual foundation grants was also halved in 2008. Ryan White federal funds are also subject to the annual appropriations process. Our congressional sources have indicated these funds are a prime candidate for reduction...or even elimination, in the foreseeable future. This diminution would prove crippling to the pharmaceutical and nutritional supplement needs of our clients.

While we are fortunate that 22% of our 2009 budget was raised through local donations and bequests, fundraising has been hampered by an erroneous perception that the AIDS crisis is over or readily treatable. A proliferation of nonprofits seeking to raise money has also spread the charitable nature of our population very thin.

Given the state of Florida's economic downturn it is also reasonable to expect, and prepare for, more cuts ahead.

AH is governed by a board with a conservative budget philosophy that includes realistic fundraising goals and contingencies to meet the level of service we have provided our clients since the agency's creation in 1986.

Hence, the \$62,800 we continue to seek in this annual grant application is the total of the 4% cut in general revenue program funding and the 2008 cut in a regular foundation grant.

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

Our challenges for the next 24 months, and beyond, are many.

The variables of the new and still-emerging national healthcare system, and upcoming changes to Medicare, have created uncertainty. Funding resources have dwindled or evaporated, as evidenced in Question #18.

A subtle but significant demographic shift changes things, too. The average age of our client base is increasing – slightly over 40% of our clients exceed 50 years of age and another 28% are 45 to 49 - meaning additional costs are being incurred for the health care needs of our clients in general.

All told, this proves daunting to administrative staff, housing management and caseworkers, scrambling to simply maintain the current services provided to our client base.

Our response: a renewed emphasis on homegrown volunteerism and fundraising, multi-purposing resources, aggressively seeking new grants and exploring creative outreach opportunities via the Internet.

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

One client serves on the governing board of the agency, selected by the Board of Directors from among applicants who seek the position.

A Client Advisory Committee also meets with the Executive Director on a monthly basis and gives input on agency programs, procedures and performance. (Committee members serve on a volunteer basis.)

In addition, an HIV Planning Partnership consortia also meet monthly to coordinate and collaborate-- and eliminate duplication of -- any and all HIV resources.

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

AHI is subject to semiannual and annual monitoring of contracts and grants by the Florida Departments of Health (Bureau of HIV/AIDS) and Community Affairs, the state's Agency for Healthcare Administration, the U.S. Department of Housing and Urban Development and the U.S. Department of Health and Human Services (Substance Abuse and Mental Health Services Administration).

22. **2,581** hours of program service were contributed by **198** volunteers in 2009.

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

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

The outcome we seek to achieve is better health for our clients receiving the nutritional supplement and prescription drug benefits.

A few words of definition:

By better health we mean increased CD-4 (T-cell) counts and decreased viral load. The CD-4 count is an indicator of the strength of the immune system. People without HIV disease average 800 to 1200 CD-4 cells. In people with HIV disease, the goal is to keep the CD-4 count as high as possible and to prevent it from going below 200. Viral Load (VL) is another way to measure the progression of HIV disease. When clients are adherent to medications, low levels of viral particles in the blood can be achieved. The goal is always to have an undetectable viral load.

Our hope is to see improved health in 85% of our clients (this is an increase from the 83% threshold we sought in last year's grant proposal).

25. How will you measure these outcomes?

Outcomes have been traditionally measured through annual client survey and case notes from periodic AH case manager office and home visits. Twice yearly, this data is evaluated. In addition, the care collaborative serves as a quality management forum where results are reviewed and problems identified for improvement. AH collaborates closely with the MCHD in collecting health information about our clients. Data collected is analyzed and utilized in assessing overall programming and needs.

New is our "evidence to outcomes" software program, implemented in June 2008, which has provided outcome measurability.

Simply put, we began to measure client health indicators of our clients by using changes in CD-4 and VL (defined in Question #24, above).

In 2009, 133 clients had an increase in their CD-4 count, with 46% achieving over 500.

From January through December 2009, 87% of our clients had achieved an undetectable VL.

All of the above was accomplished by careful coordination of our clients' medical, mental health and other needs by medical case managers, ensuring adherence.

26. Provide information about units of service below.

Service	Unit (hour, session, day, etc.)	Cost per unit (through 6/09)
Nutritional Supplement	1 client per month	
Pharmaceutical Reimbursement	1 client per month	\$468

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

We are often asked the question: what would the costs otherwise be for Monroe County to provide services similar to those offered by AIDS Help to HIV-infected individuals in the Keys? We estimate that our agency spends approximately \$4,114 for 364 disabled clients for supportive services such as housing, medications, food vouchers and supplements, dental needs, health insurance, mental health counseling, transportation and a variety of specialty physician services. A client following a medication regimen and in our care is a client that is not in prison, not on the street, and not in the emergency room or hospital. Without AIDS Help, the resulting costs to our county, our local governments, and our hospitals could be more than four times the AHI service estimates.

REQUIRED ATTACHMENTS

Please note: the required attachments A through F are only available in Microsoft Excel format. We require that you use this format, since it will automatically expand rows, generate totals and percentages, and align figures for easier reading.

ATTACHMENT CHECKLIST

LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN	ATTACHED?		COMMENTS
	YES	NO	You must explain any "NO" answers
A-1. Board Information Form	X		
A-2. Evidence Of Board Elections	X		
B. Agency Compensation Detail	X		
C. Profile of Clients and Services	X		
D – F. Financial Information	X		
G. Copy of most recent CPA Audit Report or financial statement *	X		
H. Copy of most recent IRS Form 990	X		
I. Copy of current fee schedule			Not applicable
J. Copy of IRS Tax Exempt 501(c)(3) Certificate	X		
K. Copy of Current Monroe County and City Occupational Licenses	X		
L. Copy of Florida Dept. of Children And Families License or Certification			Not applicable
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)		X	
Other: Agency Brochure	X		

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

EXHIBIT #A-1

ATTACHMENT A - BOARD INFORMATION

You must have at least five directors.

2011
AIDS HELP

(enter your agency name in D-3 above and it will automatically appear in subsequent sheets)

Name/Board Position	Affiliation/Title	City/State	Years Served	Current Term Expiration Date
Calvin, Wesley	Property Manager	Key West, FL	5	5/1/2011
Castillo, Aaron	Licensed Funeral Director	Key West, FL	1	5/1/2011
Covington, Dr. Jerome	Physician	Key West, FL	5	5/1/2011
Dietz, Betsy	Marketing Consultant	Key West, FL	8	5/1/2010
Feldman, Donna	Community Activist	Key West, FL	8	5/1/2010
Garcia, Omar	Firefighter	Key West, FL	1	5/1/2011
Green, Bryan	Philanthropist	Key West, FL	1	5/1/2012
Hogue, Phil TREASURER	Bank President	Key West, FL	5	5/1/2011
Harwell, Jeffrey	Graphic Designer	Key West, FL	1	5/1/2011
Kittenick, Richard EXEC VP	Attorney	Key West, FL	10	5/1/2011
Kraker, Thomas (TK)	Property Manager	Key West, FL	2	5/1/2010
Leiby, Robert	Retired	Key West, FL	1	5/1/2012
Lewis, Sally PRESIDENT	Retired	Key West, FL	10	5/1/2012
McClain, Roy	Retired	Key West, FL	2	5/1/2010
Miano, Kate	Hotel Owner	Key West, FL	1	5/1/2011
Selka, Stephen ADMIN VP	Retired	Key West, FL	1	5/1/2011
Varner, Marcus	Community Activist	Key West, FL	1	5/1/2011
Weekley, Susan SECRETARY	Businesswoman	Key West, FL	5	5/1/2011
Hughes, Erica COUNSEL	Attorney	Key West, FL	not applicable	
Walker, Robert	Executive Director, AIDS HELP	Key West, FL	not applicable	
Pais, Joe RECORDING SECRETARY	Deputy Director, AIDS HELP	Key West, FL	not applicable	

EXHIBIT #A-2

**BOARD OF DIRECTORS MEETING
Friday, March 06, 2009
Lower Keys Medical Center, 12 Noon**

MINUTES

PRESENT: Calvin, Dietz, Feldman, Garcia, Harwell, Hogue, Kraker, Lewis, McClain, Selka, Varner, Weekley, Walker, (Executive Director), Pais (Recording Secretary)

ABSENT: Castillo, Covington, Klitenick (leave of absence), Shelby

ITEM 1: Call to Order

-Lewis called the March meeting of the Board of Directors to order at 12:04, noting a quorum of directors present and accounted for.

-Lewis said that she was moving the Nominating Committee item to the top of the agenda. She said that after discussions with the Nominating Committee she has agreed to serve as the president of AIDS Help. The Nominating Committee had suggested Stephen Selka to fill her vacant position as Vice-President of Administration. Selka has agreed to serve.

MOTION: To elect Sarah J. Lewis as president and Stephen Selka as Vice-President of Administration. The motion was seconded and passed by unanimous vote of members present.

-Lewis announced that three individuals have been recommended to serve as directors for three-year terms.

- Bob Leiby
- Kate Miano
- Bryan Green

MOTION: To accept the recommendations of the Nominating Committee and elect Bob Leiby, Kate Miano, and Bryan Green as directors to serve three-year terms. The motion was seconded and passed by unanimous vote.

ITEM 2: Consent Agenda

-Lewis asked if any member wished to remove any item from the Consent.

MOTION: To approve the items on the Consent Agenda. The motion was seconded and passed by unanimous vote.

ITEM 3: Presentation on Poinciana Royale

- Walker displayed the most current architectural drawings of the Poinciana Royale project. He said that in order to remove the need for outside elevator entrances, a gradual grade to the main entrance will be sued. Some units in the northern wing will not have balconies because they would encroach on the property line. Our land consultants feel that requesting the city to change their lease documents to provide for more property would be unwise, at the current time.
- The Development Plan and Property Transfer issues will be approved by the City Commission on March 17th.
- Units will be 600 sq. ft. with most units having balconies. There will be a courtyard in the center of the building complex. At least one elevator can be used to carry large pieces of furniture.
- Lewis asked when the construction phase will begin. Walker said that barring any further cuts from the budget of the FHFC, the project should have the go ahead by May 1, 2009.
- Lewis asked if the city has provided the \$40,000 cash as promised. Walker said that the city manager has confirmed that the funds are still there.

ITEM 4: Presentation on Seebol Place

- Walker displayed the latest architectural drawings for Seebol Place. He said that eight (8) units are in place and 90% completed. Only the sewer and plumbing need to be finished. Foundation for four (4) new units have been completed on the Catherine street side of the complex. Units should be delivered by the end of March 2009. The cottage Amelia Street will be razed on March 9th and the foundations for two (2) new units poured immediately. The two units should be in place sometime in early April.
- Walker said that there were two problems facing AHI staff: the first was the definition of homeless persons, and the second was housing assistance for residents.
- McClain asked that Walker define homelessness. Walker said that the current definition is a person that does not have a domicile or living on the street.
- Krarker asked if the homeless issue would be a problem at Poinciana Royale. Walker said no, that Poinciana Royale is an affordable housing project.
- A lengthy discussion of landscaping of AHI property followed. Calvin said that he would seek as many plant donations to cover both projects.

ITEM 5: Green Complaint

- A discussion of issues involving the estate of Mark Barauck followed. No action was taken.

ITEM 6: Housing Committee

- Lewis asked if the Housing Committee had a report. There was no report.

ITEM 7: Announcements

- Harwell said that he would recommend moving the board meetings to a larger space. It was the consensus of members present that Harwell should investigate another location for board meetings and report back recommendations.
- McClain presented Lewis with a gift to mark her election as president of the AHI Board.
- Walker announced that AIDS Help had been awarded as "Grand Founder" by the University of Miami and presented a medal to commemorate that designation sent by the university.
- There was a lengthy discussion of the SMART Ride Contract. Walker said that he would continue to negotiate with the SMART Ride director. Dietz asked how AHI staff could take significant time off from their responsibilities since most staff was funded by grants. Walker said that this was an issue and needed to be looked at.

-Garcia asked if he could represent AHI in requesting donations to certain investment bankers he was associated with. It was the consensus of members present that Garcia should explore the possible donation.

ITEM 8: Adjournment

-Hearing no further business before the meeting, Lewis adjourned the meeting at 1: 21p.m., with the unanimous called of members present.

Attested to 
Susan Weekley, Secretary

4/3/09
Date

Submitted by 
Joseph G. Pais, Recording Secretary

04/03/09
Date

EXHIBIT #B

EXHIBIT #C

ATTACHMENT C - PROFILE OF CLIENTS AND SERVICES

2011

Please refer to instructions.
Delete or type over sample information shown.

0

List Services Here	Target Population	# of Persons In Target Population	Area	Days/Hours	Cumulative # Of Clients For Yr. Ending 6/30/09	Current # Of Clients As Of 3/31/10
Medical Case Management	All HIV+ Clients in Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	399	381
Housing Assistance	All HIV+ Clients At Less Than 300% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	187	151
Utility Assistance	All HIV+ Clients At Less Than 300% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	28	21
Health insurance premium assistance	All HIV+ Clients At Less Than 300% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	34	30
Medical assistance	All HIV+ Clients In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	110	80
Nutritional assistance	All AIDS Clients At Less Than 300% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	319	295
Pharmaceutical assistance	All AIDS Clients At Less Than 300% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	178	162
Dental assistance	All HIV+ Clients At Less Than 200% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	77	80
Transportation assistance	All HIV+ Clients At Less Than 200% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	110	104
Mental health	All HIV+ Clients At Less Than 300% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	14	27
Neuropathy Pain Therapy	All HIV+ Clients At Less Than 200% Of Poverty In Monroe County	670	county-wide	9-5 M-F, 24-hour emergency phone	21	31

A I D S H e l p , I n c .

ACTIVE CLIENTS DEMOGRAPHIC REPORT

BEGINNING 07/01/2008 ENDING 06/30/2009

	MALE	FEMALE	TOTAL	NOTE: total record count
A. TOTAL CLIENTS Served this quarter				
Total	346	53	399	399
B. New CLIENTS Served this quarter				
Total	63	8	71	
C. Age				
<2 Years	0	0	0	
2-12 YEARS	0	0	0	
13-17 YEARS	1	1	2	
18-19 YEARS	0	0	0	
20-24 YEARS	0	0	0	
25-29 YEARS	12	4	16	
30 YEARS	1	0	1	
31-34 YEARS	12	2	14	
35-39 YEARS	37	6	43	
40-44 YEARS	49	9	58	
45-49 YEARS	91	9	100	
50 YEARS	18	4	22	
51-54 YEARS	57	6	63	
55-64 YEARS	60	11	71	
65 YEARS AND OLDER	8	1	9	
UNKNOWN	0	0	0	
D. ETHNICITY				
Hispanic	42	3	45	
Non-Hispanic	301	50	351	
Unknown	3	0	3	
E. RACE				
White	300	30	330	
Black or African American	24	20	44	
Asian	0	1	1	
Native Hawaiian or Pacific Islander	1	0	1	
American Indian or Alaska Native	0	0	0	
Multiple Races	2	0	2	
Other	19	2	21	
Unknown	0	0	0	
F. INCOME LEVEL				
> 400	2	0	2	
301 - 350	3	0	3	
351 - 400	0	0	0	
< 100	141	24	165	
101 - 150	108	24	132	
151 - 200	42	1	43	
201 - 250	13	3	16	
251 - 300	19	0	19	
> 300	15	1	16	
Unknown	1	0	1	

A I D S H e l p , I n c .

ACTIVE CLIENTS DEMOGRAPHIC REPORT

BEGINNING 07/01/2008 ENDING 06/30/2009

	MALE	FEMALE	TOTAL	NOTE: total record count
80% of Areal Median Income (HOPWA)	0	0	0	399
G. HOUSING/LIVING ARRANGEMENTS				
Permanently Housed	156	19	175	
Non-Permanently Housed	128	17	145	
Institution	2	1	3	
Other	6	0	6	
Unknown	52	16	68	
H. MEDICAL INSURANCE				
Private Insurance	57	7	64	
Medicare	123	12	135	
Medicaid	49	10	59	
Medicaid Waiver	152	25	177	
No insurance	95	14	109	
Other Public Insurance	2	0	2	
Unknown	0	0	0	
I. HIV/AIDS STATUS				
HIV+, not Aids	78	11	89	
HIV+, Aids Status Unknown	2	0	2	
CDC-defined AIDS	263	42	305	
HIV, affected only	1	0	1	
Unknown	1	0	1	
J. ENROLLMENT STATUS				
ACTIVE, continuing	313	48	361	
ACTIVE, new	33	5	38	
CLOSED	96	14	110	
DECEASED	16	4	20	

EXHIBIT #D

EXHIBIT #E

ATTACHMENT E - AGENCY EXPENSES

2011

Complete this worksheet for the entire agency.
Please round all amounts to the nearest dollar.

Expenditures	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	6/30/2011		6/30/2010	
	Total	%	Total	%
Salaries	1,180,378	33%	1,221,343	34%
Payroll Taxes	107,994	3%	115,557	3%
Employee Benefits	153,866	4%	184,630	5%
Subtotal Personnel	1,442,238	40%	1,521,530	42%
Postage	13,423	0%	13,032	0%
Office Supplies	9,718	0%	9,435	0%
Telephone	16,000	0%	16,340	0%
Professional Fees	81,597	2%	79,220	2%
Rent	17,052	0%	16,555	0%
Utilities	61,221	2%	59,438	2%
Repair and Maint.	7,237	0%	7,026	0%
Travel	26,537	1%	25,764	1%
Miscellaneous	15,980	0%	15,515	0%
Grants to Other Organizations		0		0
<i>List other expenses below</i>		0		0
Client Assistance	1,456,382	41%	1,419,001	40%
Insurance - Residential Facilities	35,042	1%	34,021	1%
Interest - Residential Facilities	58,409	2%	58,409	2%
Education Program Subcontractors	137,784	4%	133,771	4%
Education Program Direct Cost	84,468	2%	82,008	2%
Special Events Direct Cost	75,054	2%	72,868	2%
Insurance - Program & Admin	25,465	1%	24,723	1%
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
Total Expenses	3,563,606	100%	3,588,656	100%
Revenue Over/(Under) Expenses	(44,885)		82,797	

EXHIBIT #F

ATTACHMENT F - AGENCY REVENUE

2011

Complete this worksheet for the entire agency.
Please round all amounts to the nearest dollar.
In-Kind will not be included in percentages or total.

	Proposed Revenue Budget for Upcoming Year Ending:			Projected Revenue for Current Year Ending:		
	6/30/2011			6/30/2010		
Revenue Sources	Cash	In-Kind	%-age of Total	Cash	In-Kind	%-age of Total
Monroe County	62,800		2%	25,419		1%
Children and Fam			0%			0%
M.C. Sheriff's Dept.			0%			0%
Key West			0%			0%
Marathon			0%			0%
Islamorada			0%			0%
Layton			0%			0%
Key Colony Beach			0%			0%
Client fees			0%			0%
Donations	450,000	5,000	13%	485,043	11,024	13%
Sheriff Shared Asset	4,106		0%	3,160		0%
United Way			0%			0%
List all others below			0%			0%
SFAN	259,200		7%	259,200		7%
Ryan White	521,255		15%	519,285		14%
CDO HOPWA	436,216		12%	436,216		12%
SHOPWA	525,787		15%	525,787		14%
AICP	130,000		4%	141,932		4%
SHAL Challenge	0		0%	6,146		0%
Foundations	20,500		1%	61,741		2%
Emergency Shelter	0		0%	50,000		1%
HUD Special Needs	26,126		1%	26,126		1%
Prevention MSM	204,996		6%	204,996		6%
SAMHSA	335,333		10%	307,587		8%
Cable Positive	3,000		0%	3,000		0%
PAC Medicaid	182,200		5%	182,200		5%
Rent	180,000		5%	232,719		6%
Interest / Misc	1,000		0%	1,317		0%
Residential Services	48,000		1%	71,377		2%
Poinciana Development	128,202		4%	128,202		3%
			100%			100%
Total Revenue	3,518,721	5,000		3,671,453	11,024	

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2009

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

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

A For the 2009 calendar year, or tax year beginning July 1, 2009, and ending June 30, 20 10

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization A.H. of Monroe County, Inc.
 Doing Business As AIDS Help
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1434 Kennedy Drive
 City or town, state or country, and ZIP + 4
Key West FL 33040-4008

D Employer identification number
59 : 2678740

E Telephone number
 (305) 296-6196

F Name and address of principal officer: Robert G. Walker, Exec. Director
1434 Kennedy Drive, Key West FL 33040-4008

G Gross receipts \$ 3,851,659

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

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

J Website: ▶ www.aidshelp.cc

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1986 **M** State of legal domicile: FL

H(c) Group exemption number ▶

Part I Summary

1 Briefly describe the organization's mission or most significant activities: <u>AIDS Help provides case-managed health care, housing, food, counseling, referral and support services for HIV-infected residents of Monroe County, FL (The Florida Keys). The agency also conducts health education and HIV risk reduction outreach programs aimed at reducing the impact of HIV infection throughout Monroe County.</u>	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
3 Number of voting members of the governing body (Part VI, line 1a)	<u>3</u> <u>20</u>
4 Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u> <u>18</u>
5 Total number of employees (Part V, line 2a)	<u>5</u> <u>34</u>
6 Total number of volunteers (estimate if necessary)	<u>6</u> <u>339</u>
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u> <u>6,000</u>
7b Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u> <u>(57)</u>
8 Contributions and grants (Part VIII, line 1h)	Prior Year: <u>4,450,352</u> Current Year: <u>2,903,225</u>
9 Program service revenue (Part VIII, line 2g)	<u>414,788</u> <u>635,464</u>
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>23,379</u> <u>13,804</u>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>-186,325</u> <u>225,288</u>
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>4,702,194</u> <u>3,777,781</u>
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>1,504,302</u> <u>1,487,965</u>
14 Benefits paid to or for members (Part IX, column (A), line 4)	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>1,484,187</u> <u>1,463,742</u>
16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>2,500</u> <u>25,216</u>
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>66,861</u>	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<u>634,774</u> <u>758,953</u>
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>3,625,763</u> <u>3,735,876</u>
19 Revenue less expenses. Subtract line 18 from line 12	<u>1,076,431</u> <u>41,905</u>
20 Total assets (Part X, line 16)	Beginning of Current Year: <u>6,157,985</u> End of Year: <u>6,128,816</u>
21 Total liabilities (Part X, line 26)	<u>1,237,717</u> <u>1,166,643</u>
22 Net assets or fund balances. Subtract line 21 from line 20	<u>4,920,268</u> <u>4,962,173</u>

Part II Signature Block

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

Sign Here

Signature of officer

PHILIP B. HOGUE TREASURER

Date

5-11-2011

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4

EIN

Phone no.

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

Yes No

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:
AIDS Help is a non-profit community-based organization that provides case-managed health care, housing, food, counseling, referral and support service for HIV-infected residents of Monroe County, Florida. The agency also conducts health education and HIV risk outreach programs aimed at reducing the impact of HIV infection throughout Monroe County.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 2,235,938 including grants of \$ 1,487,965) (Revenue \$ 177,802)
Client Assistance: Served 396 clients in Monroe County, Florida including 68 intakes during the year. Six medical case managers had 13,561 contacts with clients over the 12 month period. Other core services provided and number of clients served during the year were: Ambulatory / Outpatient care by specialty physicians - 100 clients served; AIDS pharmaceutical assistance - 185 clients served; Dental services - 137 clients served; Health insurance premium, co-payment and deductibles for 34 clients; Mental health therapy for 39 clients. Supportive services provided and number of clients served during the year were: Housing assistance - 166 clients served; Food vouchers and nutrition - 309 clients served; Housing deposits - 62 clients served; Medical transportation services - 111 clients served; Emergency utility assistance - 28 clients served and neuropathy pain therapy - 34 clients served. With medical case management, 274 clients had an increase in CD4 count with 51% achieving a count over 500. 63% of clients have achieved an undetectable viral load. 95% of clients participating in the neuropathy alleviation program report improvement in symptoms and 45% report being able to take less pain medication. Clients are not charged for services, revenue is from providing medical case management to clients eligible for PAC Medicaid.

4b (Code:) (Expenses \$ 546,080 including grants of \$) (Revenue \$)
Education and Outreach: Provide HIV/AIDS counseling, testing and outreach to Monroe County residents and tourists. Provide HIV and substance abuse prevention services to at-risk racial / ethnic minority populations. Provide Education and Outreach services to MSM (Men who have Sex with Men). Provided 585 HIV tests that were anonymous and confidential at 8 regular locations and at multiple outreach events throughout the year. Seven new HIV positive individuals were identified, counseled & referred to medical case management for care. Participated in 15 national and local HIV / AIDS awareness days. Over 200 individuals have received services targeted to at-risk, re-entry (jail) racial/ethnic minority populations. This project offers a substance abuse reduction program dealing with healthy living and life skills, an HIV risk reduction and testing intervention and access to a training web site. More than 1,200 risk reduction conversations occurred online in 2010 through an internet outreach and prevention program targeted at MSM. This program received an innovation award from the Florida Department of Health and was selected for duplication throughout the state. Over 43,300 safer sex packets were distributed, including 129,900 condoms at area gay and lesbian establishments.

4c (Code:) (Expenses \$ 398,307 including grants of \$) (Revenue \$ 457,662)
Residential Facilities: Completed construction of a 14 unit facility serving homeless, low income individuals suffering from HIV disease. That brings a total of 27 units owned by AIDS Help and an additional 19 units owned by affiliated corporations that are subsidized by a project rental assistance contract with HUD. These 46 units for very low income clients provide affordable housing in a non-judgemental environment for persons afflicted with AIDS or an HIV diagnosis. On May 13, 2010 a groundbreaking ceremony was held for Poinciana Royale, a \$12 million 50 unit facility funded by grants and low interest loans. Completion and occupancy is anticipated in June 2011. This project is a result of over 5 years work to obtain financing, secure a long term lease for land from the Key West Housing Authority and select a development partner - Reliance Housing Foundation. Work continued to locate funding sources for acquisition of additional workforce housing in Key West and to construct housing on vacant land in Marathon received as a donation in 2009. Program service revenue includes rents at or below the local fair market rent standard, administrative services provided to HUD funded units and development fees for Poinciana Royale.

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

4e Total program service expenses ► 3,180,325

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	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	✓	
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		✓
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		✓
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. 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		✓
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		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		✓
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		✓
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	✓	
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	✓	
	<ul style="list-style-type: none"> • 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 statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		✓
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	12A ✓	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?		✓
14b	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		✓
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.		✓
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		✓
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	✓	
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	✓	
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.		✓
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		✓

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No		
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	128		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	-0-		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	34		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	✓		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	✓		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	✓		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓	
b	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		✓	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	✓		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
			20
1b	Enter the number of voting members that are independent		
			18
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a material diversion of the organization's assets?		✓
6	Does the organization have members or stockholders?		✓
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		✓
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	✓	
b	Each committee with authority to act on behalf of the governing body?	✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		✓
9a			

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► FL
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Mark E. Songer, Finance Director, 1434 Kennedy Drive, Key West, FL 33040 (305) 293-4802

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Wesley B. Calvin, Director	2	✓								
Aaron J. Castillo, Director	2	✓								
Jerome E. Covington, M.D., Director	2	✓								
Vernon Vogue Davis, Director	2	✓								
Betsy S. Dietz, Director	2	✓								
Donna Feldman, Director	2	✓								
Omar Garcia, Director	2	✓								
Bryan Green, Director	2	✓								
Janet R. Hayes, Director	2	✓								
Philip Hogue, Treasurer, Director	8	✓		✓						
Richard M. Klitenick, Esq., Executive Vice President, Director	8	✓		✓						
Thomas Kraker, Director	2	✓								
Robert Leiby, Director	2	✓								
Sarah J. Lewis, President, Director	8	✓		✓						
Laurie McChesney, Director	2	✓								
Kate Miano, Director	2	✓								

Part VIII Statement of Revenue

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	317,451					
	d Related organizations	1d						
	e Government grants (contributions)	1e	2,474,771					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	111,003					
	g Noncash contributions included in lines 1a-1f: \$		277,836					
	h Total. Add lines 1a-1f			2,903,225				
	Program Service Revenue	2a <u>Low Income Disabled Housing</u>	Business Code	531110	457,662	457,662		
b <u>PAC Medicaid Case Mgmt</u>			624100	177,802	177,802			
c								
d								
e								
f All other program service revenue								
g Total. Add lines 2a-2f				635,464				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			13,804			13,804	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross Rents	(i) Real		6,000				
		(ii) Personal						
		b Less: rental expenses		6,057				
		c Rental income or (loss)		(57)				
	d Net rental income or (loss)				(57)		(57)	
	7a Gross amount from sales of assets other than inventory	(i) Securities						
		(ii) Other						
		b Less: cost or other basis and sales expenses						
		c Gain or (loss)						
	d Net gain or (loss)							
	8a Gross income from fundraising events (not including \$ 317,451 of contributions reported on line 1c). See Part IV, line 18	a		179,152				
		b Less: direct expenses		66,861				
c Net income or (loss) from fundraising events				112,291			112,291	
9a Gross income from gaming activities. See Part IV, line 19	a							
	b Less: direct expenses							
	c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a		1,200					
	b Less: cost of goods sold		960					
	c Net income or (loss) from sales of inventory			240			240	
Miscellaneous Revenue			Business Code					
11a <u>Insurance Proceeds</u>		531110	31,000	31,000				
b <u>Recover prior year expenses</u>		531110	42,779	42,779				
c <u>Partner's share of income K-1</u>		531110	38,592	38,592				
d All other revenue		531110	443	443				
e Total. Add lines 11a-11d			112,814					
12 Total revenue. See instructions.			3,777,781	748,278	(57)	126,335		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	1,487,965	1,487,965		
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	124,323		124,323	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,078,013	735,617	291,819	50,577
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	5,969	4,115	1,365	489
9	Other employee benefits	164,669	109,169	45,135	10,365
10	Payroll taxes	90,768	62,147	24,437	4,184
11	Fees for services (non-employees):				
a	Management	17,615	17,615		
b	Legal	2,246	2,246		
c	Accounting	25,838	18,440	5,989	1,409
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	25,216			25,216
f	Investment management fees	1,552		1,552	
g	Other	38,640	32,832	5,581	227
12	Advertising and promotion	11,067	3,554		7,513
13	Office expenses	27,202	15,467	10,418	1,317
14	Information technology	4,759	3,380	1,186	193
15	Royalties				
16	Occupancy	137,039	123,602	10,600	2,837
17	Travel	32,801	31,375	477	949
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	3,343	1,736	816	791
20	Interest	56,436	56,436		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	131,643	125,215	5,345	1,083
23	Insurance	72,213	54,631	16,587	995
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	Education Tools and Incentives	27,561	27,561		
b	Education subcontractors	153,323	153,323		
c	Allocate Admin Salary & Benefit		114,232	(142,071)	27,839
d	Allocate Program Salary & Benefit		(11,005)		11,005
e	Miscellaneous	15,675	10,672	2,241	2,762
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	3,735,876	3,180,325	405,800	149,751
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	399,419	1	155,487
	2 Savings and temporary cash investments	480,627	2	656,075
	3 Pledges and grants receivable, net		3	297,208
	4 Accounts receivable, net	514,613	4	221,021
	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	19,541	8	24,781
	9 Prepaid expenses and deferred charges	44,381	9	72,237
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,596,053		
	b Less: accumulated depreciation	10b 1,043,412	10c	4,552,641
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	280,135	12	93,739
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,492,327	15	55,627
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,157,985	16	6,128,816	
Liabilities	17 Accounts payable and accrued expenses	205,518	17	178,427
	18 Grants payable		18	
	19 Deferred revenue	51,612	19	10,915
	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	976,947	22	970,285
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	3,640	25	7,016
	26 Total liabilities. Add lines 17 through 25	1,237,717	26	1,166,643
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,566,799	27	2,704,836
	28 Temporarily restricted net assets	2,353,469	28	2,257,337
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	4,920,268	33	4,962,173	
34 Total liabilities and net assets/fund balances	6,157,985	34	6,128,816	

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		✓
2b	✓	
2c	✓	
3a	✓	
3b	✓	

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,442,250	2,939,709	3,358,054	4,450,352	2,903,225	16,093,590
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,442,250	2,939,709	3,358,054	4,450,352	2,903,225	16,093,590
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						333,358
6 Public support. Subtract line 5 from line 4.						15,760,232

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	2,442,250	2,939,709	3,358,054	4,450,352	2,903,225	16,093,590
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	51,041	68,659	31,717	23,379	13,804	188,600
9 Net income from unrelated business activities, whether or not the business is regularly carried on					-0-	-0-
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	306,551	337,843	330,136	414,788	748,278	2,137,596
11 Total support. Add lines 7 through 10						18,419,786
12 Gross receipts from related activities, etc. (see instructions)					12	2,137,596
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	85.56 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	96.16 %
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3 % support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3 % support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

Part II, line 10

Other income is derived from activities regularly carried on that are directly related to the organization's mission and reported in form 990 Part VIII row 2 Program Service Revenue and row 10 Miscellaneous Revenue.

48.4% of other income comes from program service revenue relating to rental of low income disabled housing

for clients with HIV disease. 41.7% comes from program service revenue relating to medical case

management services provided to clients who are eligible for PAC Medicaid services. The remaining 9.9% is

miscellaneous income relating to rental of low income disabled housing.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2009

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 : 2678740

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

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

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

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

Name of organization
A.H. of Monroe County, Inc.

Employer identification number
59 : 2678740

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	Not applicable	\$	/ /

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

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

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

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

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

Name of organization

A.H. of Monroe County, Inc.

Employer identification number
59 : 2678740

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 columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

(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
.....
.....
.....

(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
.....
.....
.....

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 : 2678740

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06 | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- 4 Number of states where property subject to conservation easement is located ▶
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$
 (ii) Assets included in Form 990, Part X ▶ \$
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
 a Revenues included in Form 990, Part VIII, line 1 ▶ \$
 b Assets included in Form 990, Part X ▶ \$

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

- 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 the 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	92,856	139,286			
b Contributions					
c Net investment earnings, gains, and losses	1,816	-45,046			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	-933	-1,384			
g End of year balance	93,739	92,856			

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment ▶ 100 %
 - b** Permanent endowment ▶ 0 %
 - c** Term endowment ▶ 0 %
- 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 | | ✓ |
| (ii) related organizations | | ✓ |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 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	597,290	489,287		1,086,577
b Buildings		4,254,133	931,788	3,322,345
c Leasehold improvements				
d Equipment		151,205	90,665	60,540
e Other		104,138	20,959	83,179
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				4,552,641

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Friends of AIDS Help Endowment	93,739	End-of-year market value
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	93,739	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Security deposits	8,186
Deferred loan costs	8,749
Investment in Polnciana Royale Associates, Ltd.	38,692
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	55,627

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount	
Federal income taxes		
Security deposits	7,016	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	7,016	

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,777,781
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,735,876
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	41,905
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	-38,908
9	Total adjustments (net). Add lines 4 through 8	9	-38,908
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	2,997

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	3,981,978
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	270,392
e	Add lines 2a through 2d	2e	270,392
3	Subtract line 2e from line 1	3	3,711,586
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	66,195
c	Add lines 4a and 4b	4c	66,195
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,777,781

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	3,978,981
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	243,105
e	Add lines 2a through 2d	2e	243,105
3	Subtract line 2e from line 1	3	3,735,876
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part 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	3,735,876

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.

Part V - Intended Use of the Endowment Funds

The purpose of the Friends of AIDS Help Endowment Fund is to provide long term funding for the prevention of HIV and for the care of those infected with HIV. It is the intention that the fund will provide for the long-term financial security of AIDS Help. As a general rule, only the income and 10 percent of the principal may be distributed annually. Since inception in November 2003 there have been no distributions from the fund.

Part X Line 2 FIN 48 footnote: On July 1, 2009, the Organization adopted the provisions of an accounting standard, which clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements in

Part XIV Supplemental Information *(continued)*

accordance with existing accounting guidance on income taxes, and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. This standard also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. interest and penalties on tax liabilities, if any, would be recorded as an expense in the statement of activities. No liability for unrecognized tax benefits was recorded as a result of implementing this standard.

Part XI Line 8 - Other net asset reconciling items. The audited financial statements of AIDS Help include affiliated corporations that are not included in this form 990. \$(38,908) is the net loss of these affiliates not included.

Part XII line 2d Other subtractions: \$196,514 consolidated affiliates revenue; \$66,861 fundraising expenses netted with revenues; \$6,057 unrelated business income expense netted with revenues; \$960 cost of sales netted with revenues.

Part XII line 4b Other additions: \$66,195 income from affiliates eliminated in consolidation.

Part XIII line 2d Other subtractions: \$169,227 consolidated affiliates expenses; \$66,861 fundraising expenses netted with revenues; \$6,057 unrelated business income expenses netted with revenue; \$960 cost of sales netted with revenues.

Part VI line 1a column a: Donated land is categorized as Held for investment this year as the agency rented the land to a third party and reported this rental as unrelated business income. AIDS Help is searching for funding to construct housing for low income disabled individuals on this land.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>King/Queen FFest</u> (event type)	<u>Taste of Key West</u> (event type)	<u>8</u> (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	201,427	103,833	160,066	465,326
	2 Less: Charitable contributions	161,141	3,500	128,991	293,632
	3 Gross income (line 1 minus line 2)	40,286	100,333	31,075	171,694
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	1,278	4,418	5,730	11,426
	7 Food and beverages	354	165	75	594
	8 Entertainment				
	9 Other direct expenses	21,582	20,325	27,564	69,471
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(81,491)
11 Net income summary. Combine line 3, column (d), and line 10 ▶				90,203	

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

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

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in:

- | | | | |
|--|------------|---|--|
| a The organization's facility | 13a | % | |
| b An outside facility | 13b | % | |

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

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

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 ▶ \$

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Housing assistance: rent, mortgage, deposits	166	877,923			
Food vouchers / nutrition	309	223,374	0	not valued	meals on wheels home delivery
Health insurance premium, co-pay, deductible	34	145,632			
Drug assistance	185	113,595			
Dental care	137	40,324			
Physician services	100	22,862			
Medical transportation	111	19,457			

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

AIDS Help provides assistance to individuals in Monroe County who are infected with the HIV disease. Eligibility for services is determined by medical case managers based on physician's diagnosis and documentation of the client's financial resources. The organization's accounting system helps to monitor client eligibility for services as payments are recorded with a unique client identification code which confirms the client's income and diagnosis qualify the individual for assistance. In addition to government grants that fund these client assistance payments, AIDS Help also receives funding from foundations, corporations, individuals and special events. Where restrictions on funds from these non-government sources exist, the same accounting system codes are used to track compliance with donor restrictions on the use of funds. Reports from the accounting system are used to determine the number of clients served by service type in Part III. For government grants, monthly invoices are prepared to request cost reimbursement of client assistance payments made. These invoices are monitored by local contract managers and state agencies. Non-government client assistance spending is reported at least annually, but often on a quarterly basis to funding sources. An independent CPA firm is engaged annually to audit the financial statements and to prepare a Single Audit report of compliance with government grants. The board of directors monitors spending on client assistance and number of clients served on a monthly basis as well as variances from budgeted spending levels. Staff monitors client assistance needs weekly through review of encumbrance accounting reports and forecasts as required to manage funding sources.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Complete if the organization answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open To Public Inspection

Name of the organization A.H. of Monroe County, Inc.	Employer identification number 59 : 2678740
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Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

- 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
	Stephen L. Selka, mortgage loan	✓				500,000	500,000			
Philip Hogue, Key West Bank, mortgage	✓		500,000	470,285						
Total				▶ \$	970,285					

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

Part IV Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
See Schedule O comment					

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.



Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 2678740

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art	✓	58	10,565	Sales price of items
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	✓		0	Not valued
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (. . . food & beverage . . .)	✓	134	80,675	Est. cost of items
26 Other ▶ (. . . auction / prizes . . .)	✓	175	172,892	Est. cost of items
27 Other ▶ (. . . meals on wheels . . .)	✓	807	0	Not valued
28 Other ▶ (.)				

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

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

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Line 1 Art - AIDS Help receives art donations for an annual auction and through the year to support numerous other events. The value shown is based on the donations received in exchange for the works of art. The number of items donated is recorded in column b.

Line 5 Clothing and Household Goods - AIDS Help often receives donations of clothing and household goods from our supporters. As the agency does not have storage space, these items are immediately distributed to clients or to another local not-for-profit that operates a second hand store. The agency's policy is not to value these donations.

Line 25 food and beverage - Restaurants, groceries and other businesses often donate food and beverages in support of special events. The value is the estimated donor cost. The estimated number of donors is recorded in column b.

Line 26 auction / prizes - Businesses and individuals donate many items for live or silent auctions or to be used to support special events. The estimated number of donors is recorded in column b.

Line 27 meals on wheels. Local restaurants prepare dinner for delivery by volunteers to clients who are unable to cook for themselves. No value is assigned by the agency to these meals. The number of meals donated is recorded in column b.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

A.H. of Monroe County, Inc.

Supplemental Information to Form 990

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

▶ Attach to Form 990.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Employer identification number

59 : 2678740

Form 990 Part IV line 27. AIDS Help did grant assistance to individuals who serve as directors who are members of the charitable class that the organization intends to benefit in furtherance of its exempt purpose. This assistance was provided on similar terms as provided to other members of the class as further described on Schedule I to form 990.

Form 990 Part IV questions 28a and 28c The organization did have transactions with current and former officers and directors, and with entities of which current and former officers and directors were officers and owners. However, the aggregate amount of the transactions with each of these individuals did not exceed the disclosure level for Sch L Part IV.

Form 990 Part VI Question 3 - Although the organization hired a rental property manager to oversee rent collection and routine maintenance at the owned residential properties, the board of directors has retained key decision making for budgets, review of financial performance and policy for use of these properties.

Form 990 Part VI Question 11A Management is responsible to draft form 990 and all related schedules and disclosures. The draft is reviewed by the finance committee and all questions or concerns are addressed to finalize the return. The Treasurer of the board of directors signs the return. An electronic copy of the signed return is made available to each board member by email before the return is filed.

Form 990 Part VI Question 12c All board members sign a conflict of interest policy upon election to the board. The recording secretary and executive vice president advise board members where there is a potential conflict of interest to abstain from voting on actions that would cause the board member to violate the policy. Any board member may advise the president of any potential conflict of interest by any other board member. The President will investigate and if necessary recommend the board member be terminated.

Form 990 Part VI line 15 - Process for determining compensation of key employees The executive committee of the Board of Directors negotiates a multi-year contract with the executive director. The negotiations consider comparable pay data for similar positions within Monroe County and Key West. The negotiations are documented in minutes of the executive committee. The terms of the contract include compensation, paid time off, benefits and incentive pay. A vote by the full Board of Directors is required to approve the contract. No other employees of the organization meet the definition of a key employee. No officers or board members are compensated for their duties as officers or board members.

Form 990 Part VI Question 16a As disclosed in Schedule R, the organization is a limited partner with 99% income interest in Poinciana Royale Associates, Ltd. A disregarded entity, Poinciana Royale LLC, owns the remaining 1% income interest.

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

Cat. No. 51056K

Schedule O (Form 990) 2009

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 : 2678740

The organization is the sole owner of Poinciana Royale LLC. Although the partnership Poinciana Royale Associates, Ltd. has not applied to be exempt from tax, all of the income interests are held by the organization and accordingly none of the income, deductions, credits and other items reported by the partnership on Schedule K-1 will be subject to Federal income taxes.

Form 990 Part VI line 19 Generally the organization does not make its governing documents and conflict of interest

policy available to the public. The articles of incorporation and bylaws of the organization are filed with the Florida Secretary of State and are available by request. The financial statements are published in a summarized version in the annual report of the organization that is inserted into the largest daily newspaper in the county. The audit report is provided to the government agencies providing grants, with grant applications, to potential donors and to others who request a copy from the organization.

Form 990 Part VII column E All related organizations are controlled by the same board of directors and none of the related organizations have employees or make payments to the highly compensated employee of the organization.

Form 990 Part VIII Line 11a Insurance Proceeds - the organization suffered a loss from water damage at one of its residential facilities during the year. A settlement was reached with the insurance company for \$31,000. The costs of repairs exceeded this amount and are included in program expenses grouped with Occupancy costs in Part IX row 16.

Form 990 Part VIII Line 11b Recover Prior Year Expenses - During the year Poinciana Royale Associates, Ltd. received the permanent funding for construction of a 50 unit residential facility. As a part of this financing, the organization was able to recover architectural costs incurred at the beginning of the project that were not eligible to be reimbursed by the pre-development loan. These costs are now considered a part of the eligible basis for the cost to construct the facility.

Form 990 Part VIII Line 11c Partner's share of income K-1 - This amount represents the \$40,000 grant received by Poinciana Royale Associates, Ltd. reduced by administrative costs incurred during the partnerships year ending 6/30/10.

Form 990 Schedule G line 2b columns (iii) and (v) Broward House is a 501(c)(3) organization that acts as fiscal agent for a group of AIDS service organizations who manage a special event that is a bicycle tour of the Florida Keys. The event participants and volunteer crew solicit contributions that are paid to the fiscal agent. After the event and when all pledges are collected, the fiscal agent distributes the money raised to the AIDS service organization beneficiaries. Under terms in a written contract, the organization pays fees to employ a professional fundraiser and cover production costs of the event.

Form 990 Schedule L Part IV - No aggregated payments to directors and officers for the year exceed 1% of revenues that are reported on Line 12 of Part VIII form 990.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047



Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 2678740

Form 990 Schedule R Part V Line 2 (1) The organization was guarantor of a pre-development loan for Poinciana Royale apartments that was replaced during the year by permanent financing. The amount drawn on the loan is in column (c).

Form 990 Schedule R Part V Line 2 (2) The organization advanced funds to A.H.I. Housing, Inc. to complete renovations of an 11 unit apartment building and to support operating costs for annual audit and insurance premiums. The amount advanced according to the audited records of the organization is in column (c).

Form 990 Schedule R Part V Line 2 (3) The organization advanced funds to 1213 William Street Corporation to support operating costs for annual audit and insurance premiums. The amount advanced according to the audited records of the organization is in column (c).

Multiple horizontal dashed lines for additional entries.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 ; 2678740

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

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
Poinciana Royale LLC, 1434 Kennedy Drive, Key West, FL 33040 38-3777739	Low Income Housing	FL	38,230	38,480	N/A
A.H. Housing Services, LLC, 1434 Kennedy Drive, Key West, FL 33040 38-3777737	Low Income Housing	FL	117,286	117,536	N/A

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
1213 William Street Corporation, 1434 Kennedy Drive, Key West, FL 33040 31-1501900	Low Income Housing	FL	501(c)(3)	9	N/A
A.H.I. Housing, Inc., 1434 Kennedy Drive, Key West, FL 33040 65-0653670	Low Income Housing	FL	501(c)(3)	9	N/A
A.H.I. Real Estate Properties, Inc., 1434 Kennedy Drive, Key West, FL 33040 65-0363080	Low Income Housing	FL	501(c)(3)	9	N/A

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

		Yes No	
		1a	1b
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		✓
b	Gift, grant, or capital contribution to other organization(s)	✓	
c	Gift, grant, or capital contribution from other organization(s)		✓
d	Loans or loan guarantees to or for other organization(s)	✓	
e	Loans or loan guarantees by other organization(s)		✓
f	Sale of assets to other organization(s)		✓
g	Purchase of assets from other organization(s)		✓
h	Exchange of assets		✓
i	Lease of facilities, equipment, or other assets to other organization(s)		✓
j	Lease of facilities, equipment, or other assets from other organization(s)		✓
k	Performance of services or membership or fundraising solicitations for other organization(s)		✓
l	Performance of services or membership or fundraising solicitations by other organization(s)		✓
m	Sharing of facilities, equipment, mailing lists, or other assets		✓
n	Sharing of paid employees		✓
o	Reimbursement paid to other organization for expenses		✓
p	Reimbursement paid by other organization for expenses		✓
q	Other transfer of cash or property to other organization(s)		✓
r	Other transfer of cash or property from other organization(s)		✓
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		
	(e) Name of other organization	(b) Transaction type (e-r)	(c) Amount involved
(1)	Poinciana Royale Associates, Ltd.	d	500,000
(2)	A.H.I. Housing, Inc.	d	116,544
(3)	1213 William Street Corporation	d	73,275
(4)			
(5)			
(6)			



Department of the Treasury
Internal Revenue Service
Ogden UT 84201

For assistance, call:
1-877-829-5500

Notice Number: CP211A
Date: March 28, 2011

Taxpayer Identification Number:
59-2678740
Tax Form: 990
Tax Period: June 30, 2010

143394.832542.0526.013 1 SP 0.440 375



AH OF MONROE COUNTY INC
1434 KENNEDY DRIVE RO BOX 4374
KEY WEST FL FL 33040-4008341

143394

APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We received and approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above. Your extended due date to file your return is **May 15, 2011**.

When it's time to file your Form 990, 990-EZ, 990-PF or 1120-POL, you should consider filing electronically. Electronic filing is the fastest, easiest and most accurate way to file your return. For more information, visit the Charities and Nonprofit web at www.irs.gov/eo. This site will provide information about:

- The type of returns that can be filed electronically,
- approved e-File providers, and
- if you are required to file electronically.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top of this letter.

**A.H. OF MONROE COUNTY, INC.
AND SUBSIDIARIES**

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2010

(WITH COMPARATIVE TOTALS
AS OF JUNE 30, 2009)

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INDEPENDENT AUDITORS' REPORT

PEDRO M. DE ARMAS, C.P.A.
MARIO A. SARIOL, C.P.A.
OCTAVIO A. VERDEJA, C.P.A.
MARIA C. PEREZ-ABREU, C.P.A.
ALEJANDRO M. TRUJILLO, C.P.A.
OCTAVIO F. VERDEJA, C.P.A.
TAB VERDEJA, C.P.A.

The Board of Directors of
A.H. of Monroe County, Inc. and Subsidiaries
Key West, Florida

We have audited the accompanying consolidated statement of financial position of A.H. of Monroe County, Inc., a nonprofit organization, and Subsidiaries (the "Organization"), as of June 30, 2010, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's June 30, 2009 financial statements, and in our report dated January 8, 2010 we expressed an unqualified opinion on those financial statements.

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 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of A.H. of Monroe County, Inc. and Subsidiaries as of June 30, 2010, and the changes in its net assets and its cash flows for the year 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 3, 2011, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



A LIMITED LIABILITY PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS

Our audit was performed for the purpose of forming an opinion on the basic consolidated financial statements of the Organization taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole.


CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
January 3, 2011

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2010 (WITH COMPARATIVE TOTALS AS OF JUNE 30, 2009)

	2010	2009 Comparative Totals
ASSETS		
CURRENT ASSETS		
Cash and equivalents	\$ 485,897	\$ 713,723
Grants and accounts receivable	242,151	275,993
Inventory	24,781	19,543
Prepaid expenses	118,266	56,236
TOTAL CURRENT ASSETS	871,095	1,065,495
LAND, BUILDINGS AND EQUIPMENT - net of accumulated depreciation of \$1,578,533 and \$1,461,517, respectively, including temporarily restricted of \$4,808,034 and \$3,499,512 respectively	8,086,240	5,831,305
OTHER ASSETS		
Predevelopment costs	8,863	276,513
Restricted cash	217,299	234,920
Community foundation funds	93,739	280,135
Certificate of deposit	327,629	175,351
Loan costs, net of amortization	8,749	9,090
Security deposits	8,651	7,692
TOTAL OTHER ASSETS	664,930	983,701
TOTAL ASSETS	\$ 9,622,265	\$ 7,880,501
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 733,480	\$ 118,626
Accrued expenses	143,122	147,934
Deferred revenue	12,409	52,023
Security deposits	11,258	7,621
Long-term debt-current portion	509,378	6,740
TOTAL CURRENT LIABILITIES	1,409,647	332,944
LONG-TERM DEBT, net of current portion	1,836,840	1,174,776
TOTAL LIABILITIES	3,246,487	1,507,720
NET ASSETS		
Unrestricted net assets:		
Designated for residential properties	226,225	288,895
Designated for operating reserves	478,258	472,788
Undesignated	645,962	1,876,666
Total unrestricted	1,350,445	2,638,349
Temporarily restricted assets	5,025,333	3,734,432
TOTAL NET ASSETS	6,375,778	6,372,781
TOTAL LIABILITIES AND NET ASSETS	\$ 9,622,265	\$ 7,880,501

The accompanying notes are an integral part of these financial statements.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2009)

	2010			2009
	Unrestricted	Temporarily Restricted	Total	Comparative Totals
SUPPORT				
Grants	\$ 2,584,752	\$ 47,669	\$ 2,632,421	\$ 3,487,879
Special events	423,797	74,007	497,804	525,376
Donations and assistance	62,762	1,500	64,262	628,040
TOTAL SUPPORT	3,071,311	123,176	3,194,487	4,641,295
REVENUE				
Medicaid	177,802	-	177,802	181,600
Rent	368,931	29,126	398,057	333,247
Development fee - Poinciana Royale	117,257	-	117,257	-
Investment earnings	15,413	25	15,438	25,964
Other income	78,937	-	78,937	31,676
Release of restrictions	237,359	(237,359)	-	-
TOTAL REVENUE	995,699	(208,208)	787,491	572,487
TOTAL SUPPORT AND REVENUE	4,067,010	(85,032)	3,981,978	5,213,782
EXPENSES				
Client assistance program	2,223,283	-	2,223,283	2,271,422
Residential facility	578,808	-	578,808	436,119
Education and outreach	550,133	-	550,133	548,623
Administration	409,183	-	409,183	405,447
Fundraising	217,574	-	217,574	193,176
TOTAL EXPENSES	3,978,981	-	3,978,981	3,854,787
LOSSES				
Realized losses on investments	-	-	-	313,116
TOTAL LOSSES	-	-	-	313,116
CHANGE IN NET ASSETS	88,029	(85,032)	2,997	1,045,879
BEGINNING NET ASSETS	2,638,349	3,734,432	6,372,781	5,326,902
Low income housing construction in progress	(1,375,933)	1,375,933	-	-
ENDING NET ASSETS	\$ 1,350,445	\$ 5,025,333	\$ 6,375,778	\$ 6,372,781

The accompanying notes are an integral part of these financial statements.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2010
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2009)

	2010	2009 Comparative Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,997	\$ 1,045,879
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	164,902	122,916
Loss on disposal of assets	549	2,902
Investment activity of funds	(1,187)	(14,008)
Realized loss on investment	-	313,116
Donated value of land and securities	-	(550,518)
(Increase) decrease in assets:		
Accounts and grants receivable	33,842	168,459
Inventory	(5,238)	4,437
Prepaid expenses	(62,030)	82,570
Security deposits	(959)	(2,412)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	610,042	(15,295)
Security deposits	3,637	924
Deferred revenue	(39,614)	8,832
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>706,941</u>	<u>1,167,802</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(2,420,045)	(1,469,929)
Predevelopment costs	267,650	(276,513)
Purchase certificates of deposit and retained interest	(152,278)	(175,351)
Proceeds from sale of investments	187,584	301,370
NET CASH USED IN INVESTING ACTIVITIES	<u>(2,117,089)</u>	<u>(1,620,423)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	1,668,804	704,568
Payment of long-term debt	(504,102)	(5,712)
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>1,164,702</u>	<u>698,856</u>
NET INCREASE (DECREASE) IN CASH	(245,446)	246,235
CASH, BEGINNING OF YEAR	<u>948,643</u>	<u>702,408</u>
CASH, END OF YEAR	<u>\$ 703,196</u>	<u>\$ 948,643</u>
Cash and cash equivalents	\$ 485,897	\$ 713,723
Restricted cash	217,299	234,920
	<u>\$ 703,196</u>	<u>\$ 948,643</u>

The accompanying notes are an integral part of these financial statements.

A. H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2010
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2009)

	2010						2009 Comparative Totals	
	Client Assistance	Residential Facility	Education and Outreach	Total Program Services	Administration	Fundraising		Total Supporting Services
PERSONNEL COSTS								
Salaries	\$ 508,535	\$ 63,176	\$ 246,155	\$ 817,866	\$ 284,087	\$ 84,296	\$ 368,383	\$ 1,186,249
Payroll taxes and benefits	122,334	11,856	62,218	196,408	64,228	20,163	84,391	280,799
TOTAL PERSONNEL COSTS	630,869	75,032	308,373	1,014,274	348,315	104,459	452,774	1,467,048
OTHER EXPENSES								
Direct assistance to clients	1,487,965	-	-	1,487,965	-	-	-	1,487,965
Professional fees	24,724	68,974	167,713	261,411	11,570	15,941	27,511	288,922
Insurance	8,792	82,672	8,054	99,518	16,587	995	17,582	117,100
Utilities and telephone	17,087	63,200	7,471	87,758	7,862	2,010	9,872	97,630
Special events	-	-	-	-	-	84,355	84,355	84,355
Repairs and maintenance	4,021	71,999	2,239	78,259	2,738	826	3,564	81,823
Interest and fees	-	57,516	-	57,516	3,643	1,479	5,122	62,638
Supplies	6,065	783	28,374	35,222	3,425	1,152	4,577	39,799
Meetings, training and travel	21,413	48	10,824	32,285	1,293	2,150	3,443	35,728
Computers, software & internet	7,261	1,083	2,895	11,239	2,985	395	3,380	14,619
Dues and subscriptions	3,452	4,916	963	9,331	1,548	2,686	4,234	13,565
Postage and printing	5,505	116	3,892	9,513	3,613	166	3,779	13,292
Advertising and promotion	635	-	2,931	3,566	-	-	-	3,566
Miscellaneous	176	3,596	120	3,892	2,058	79	2,137	6,029
Total expenses before depreciation and amortization	\$ 2,217,965	\$ 429,935	\$ 543,849	\$ 3,191,749	\$ 405,637	\$ 216,693	\$ 622,330	\$ 3,814,079
Depreciation and amortization	5,318	148,873	6,284	160,475	3,546	881	4,427	164,902
TOTAL EXPENSES	\$ 2,223,283	\$ 578,808	\$ 550,133	\$ 3,352,224	\$ 409,183	\$ 217,574	\$ 626,757	\$ 3,978,981

The accompanying notes are an integral part of these financial statements.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A.H. of Monroe County, Inc., (the "Organization") was incorporated under the not for profit statutes of Florida on March 3, 1986 to ensure that Monroe County residents living with HIV/AIDS receive financial assistance, care and support, affordable housing and to reduce the spread of the HIV illness in the Florida Keys. This mission is achieved through three programs: client services, education and prevention and affordable housing. The Organization provides client services through professional case management and referrals, supported by volunteers, including health care, housing, transportation, nutritional programs and counseling. Education and prevention program provides HIV testing and counseling, as well as outreach, education and prevention events. The Organization and its affiliate corporations own 46 units that are rented to disabled, low income clients and are developing an additional 50 unit facility.

Affiliate corporations ("Subsidiaries") were formed to comply with a U.S. Department of Housing and Urban Development (HUD) requirement with respect to federal funding used to construct and purchase housing units. That requirement states that the "Sponsor" (in this case A.H. of Monroe County, Inc.) with regard to this funding shall form a legally acceptable single-purpose owner corporation to finance, implement and maintain the various projects for which the funding is provided. These corporations, which are under the common control of the Board of Directors of the Organization, are A.H.I. Real Estate Properties, Inc., A.H.I. Housing, Inc., and 1213 William Street Corporation.

During 2008, additional affiliates were formed to facilitate application for Low Income Tax Credit Funding for construction of additional housing units to service disabled low income individuals. Poinciana Royale Associates, Ltd. (Associates) is a partnership that has received tax credit exchange program funding and is owner of the property. Poinciana Royale LLC is a single member limited liability corporation that is wholly owned by the Organization that is the sole general partner in Associates. The Organization is the sole limited partner in Associates. AH Housing Services LLC (Housing Services) is a single member limited liability corporation that is wholly owned by the Organization and is acting as co-developer for the construction of the housing units.

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, 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. The following is a summary of the more significant policies:

Basis of combination and financial statement presentation

The accompanying consolidated financial statements include the accounts of the Organization and its Subsidiaries. However, the Schedule of Expenditures of Federal Awards includes only the accounts of A.H. of Monroe County, Inc. All significant intercompany transactions and balances have been eliminated from the combination.

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restriction. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted Net Assets are free of donor-imposed restrictions. These include all revenues, expenses, gains, and losses that are not changes in permanently or temporarily restricted net assets.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Temporarily Restricted Net Assets are subject to donor-imposed stipulation that may or will be met, either by actions of the organizations and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. At June 30, 2010, temporarily restricted net assets totaled \$5,025,333. (See Note 9)

Permanently Restricted Net Assets are assets that must be maintained by the Organization in perpetuity. Permanently restricted net assets increase when the Organization receives contributions for which donor-imposed restrictions limiting the Organization's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the Organization meeting certain requirements. At June 30, 2010, there were no permanently restricted net assets.

The cost of providing the various programs and other activities has been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Activities. Salaries and other expenses which are associated with a specific program are charged directly to that program. Salaries and other expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided.

Income Tax Status

The Organization has been recognized by the Internal Revenue Service as tax exempt under Section 501(c)(3) of the Internal Revenue Code. The Organization 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). The Organization has no excise or unrelated business income taxes for the year ended June 30, 2010.

On July 1, 2009, the Organization adopted the provisions of an accounting standard, which clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements in accordance with existing accounting guidance on income taxes, and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. This standard also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Interest and penalties on tax liabilities, if any, would be recorded as an expense in the statement of activities. No liability for unrecognized tax benefits was recorded as a result of implementing this standard.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amount and disclosures. Accordingly, actual results could differ from those estimates.

Reclassifications

Certain amounts in the 2009 financial statements have been reclassified to conform to the 2010 presentation.

Cash and Cash Equivalents

The Organization maintains cash and certificates of deposit at several financial institutions located in Key West, Florida. Balances at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2010, there were no uninsured cash balances.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents (Continued)

All highly liquid investments with an original maturity of three months or less are deemed to be cash equivalents for the purposes of reporting cash flows. In addition, the Organization paid interest of \$62,360 for the year ended June 30, 2010. \$2,083 in interest cost directly related to construction at 711 Catherine Street, Key West was capitalized during the year ended June 30, 2010. Interest of \$3,841 related to the predevelopment loan for Poinciana Royale was also capitalized.

Receivables

Receivables are presented on the statements of financial position net of an allowance for doubtful accounts based on the Organization's assessment of collectability. As of June 30, 2010, the Organization considers all receivables to be collectible and an allowance has not been recorded.

Inventory

Inventory consists of food vouchers, bus passes, donated artwork and educational incentives and is stated at lower of cost or market.

Property and Equipment

Purchased property and equipment are recorded at cost when the expenditure is in excess of \$500. Major renewals and betterments are capitalized while minor renewals and betterments are expensed as incurred. Depreciation expense is provided using the straight-line method over the estimated useful lives of the respective assets.

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as temporarily restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are acquired. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Support and Revenue

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises were received. At June 30, 2010 there were no conditional or unconditional promises to give recorded.

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Restrictions which are met in the same period as when the grant or contribution is made are recorded as unrestricted support and revenue.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

The Organization has evaluated subsequent events through January 3, 2011, which is the date the financial statements were available to be issued.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following at June 30, 2010:

Cash in Banks and Brokerage Accounts	\$ 484,772
Petty Cash	1,125
Total Cash and Cash Equivalents	<u>\$ 485,897</u>

NOTE 3 – PROPERTY AND EQUIPMENT, NET

Property and equipment consists of the following at June 30, 2010:

	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>
Land and land improvements	\$ 1,484,455	\$ 887,165	\$ 597,290
Buildings	5,825,580	2,471,281	3,354,299
Furniture, fixtures, office equipment and vehicle	211,800	211,800	-
	<u>7,521,835</u>	<u>3,570,246</u>	<u>3,951,589</u>
Less accumulated depreciation	(1,578,533)	(1,019,044)	(559,489)
Construction in progress	2,142,938	727,005	1,415,933
	<u>\$ 8,086,240</u>	<u>\$ 3,278,207</u>	<u>\$ 4,808,033</u>

Depreciation and amortization expense was \$164,902 for the year ended June 30, 2010. On March 18, 2009 vacant land in Marathon was donated to the agency with the restriction that the property not be sold for five years. Additional temporary restrictions on buildings and construction in progress are further described in Note 10 for the HUD Capital Advance Program, Note 11 for the Monroe County State Housing Initiative Partnership Program, Note 12 for the Community Development Block Grant Disaster Recovery and Note 13 for the Homeless Housing Assistance Grant and Note 14 for Poinciana Royale Loans and Grant.

NOTE 4 – COMMUNITY FOUNDATION FUNDS

The Organization entered into an agreement on November 7, 2003 with the Community Foundation of the Florida Keys, Inc. (the “Foundation”) to establish the Friends of AIDS Help Endowment Fund (the “Friends Fund”). The Friends Fund was created to provide long-term funding for the prevention of HIV and for the care of those infected with HIV through the Organization.

The Organization entered into an agreement on October 7, 2007 to establish an additional fund with the Foundation called the AIDS Help Contingency Reserve Fund (the “Contingency Fund”). The Contingency Fund was created to provide for the security of the agency and its clients to meet unexpected needs. On December 1, 2009 the Contingency Fund was closed and the proceeds were invested in certificates of deposit.

The Foundation does not have variance power over these funds. The donor advisors submit recommendations regarding the distributions to be made from the fund and the Foundation’s staff independently reviews them. There is a general rule that only the income and not more than ten percent of the principal be distributed in any one year. A majority vote of the donor advisors that an extraordinary circumstance exists allows additional amounts to be distributed.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 4 – COMMUNITY FOUNDATION FUNDS (Continued)

The following schedule summarizes the investment activities for the Community Foundation Funds and its classification in the statement of activities for the year ended June 30, 2010:

Balance June 30, 2009	\$ 280,135
Interest and Dividends	2,739
Less investment fees	<u>(1,551)</u>
Total Investment Earnings	1,188
Purchase certificates of deposit	<u>(187,584)</u>
Balance June 30, 2010	<u>\$ 93,739</u>

The ending balance was recorded as an investment in the other assets section of the statement of financial position due to the intended long-term nature of the fund. The Organization values its investments at fair value.

NOTE 5 – PREDEVELOPMENT COSTS

The Organization through its Subsidiary Housing Services is co-developer of a 50 unit facility to serve disabled, low income individuals. Through June 30, 2009 \$276,513 has been incurred for architectural services, legal fees, underwriting and other costs necessary to qualify the project for funding. As described in Note 14 on April 26, 2010 the permanent financing to construct Poinciana Royale closing occurred and most of these costs were recorded to construction in progress. The balance at June 30, 2010 of \$8,863 represents costs that were pending proper documentation or reimbursement from sources other than the permanent financing.

NOTE 6 – RESTRICTED CASH

Due to HUD requirements, the single-purpose owner corporations were required to establish various escrow and reserve accounts. Funds dispersed from those accounts require HUD’s written approval and are made to cover costs of property insurance, replacements, and other project obligations. At June 30, 2010, there is also \$81,007 in donor restricted cash to provide for client assistance and residential facilities.

NOTE 7 – ACCRUED LEAVE

Employees are entitled to paid personal leave depending on length of service. The liability for accrued leave is based upon the actual unused accrued leave at the applicable rate of pay for each employee. The maximum number of leave days that can be carried forward is two times the total number of days earned per year. The balance of accrued leave as of June 30, 2010 was \$84,108 and is included in accrued expenses.

NOTE 8 – LONG-TERM DEBT

Marty’s Place Mortgage

The Organization refinanced the note payable secured by land and buildings at Marty’s Place on September 6, 2007. The note payable is secured by real property listed under the previous note dated June 6, 2005. This note is payable in consecutive monthly principal and interest payments in the amount of \$3,320 beginning September 1, 2007. For the first 36 payments, the interest rate on this note will be 7.0%. Thereafter, the interest rate is subject to change from time to time based on changes in the One Year United States Treasury Bill (the “Index”). The balance at June 30, 2010 for the note payable was \$470,285. At September 6, 2010 the interest rate was reset to 4.875% and the monthly payment amount was adjusted to \$2,317.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2010**

NOTE 8 – LONG-TERM DEBT (Continued)

Seebol Place Mortgage

At October 28, 2008 the Organization borrowed \$500,000 at 5% interest from a member of the board of directors to fund construction of a 14 unit development at Seebol Place. The note is secured by real property. The note is payable in consecutive monthly interest only payments until maturity at October 28, 2010. The balance at June 30, 2010 for the note payable was \$500,000. At July 13, 2010, \$200,000 from reserve funds designated by the board of directors for housing were used to partially repay this loan. At October 28, 2010, the loan was renewed for an additional 5 year term with interest at the greater of 5.75% or the prime rate plus 0%.

Associates Predevelopment Loan Program Mortgage

At November 20, 2008, Associates signed a mortgage loan agreement with Florida Housing Finance Corporation for a maximum of \$500,000 at 1% interest to be used for development costs for a 50 unit rental facility to be known as Poinciana Royale. The loan is non-amortizing and repayment of principal and interest are deferred until maturity. This note was paid in full on April 26, 2010 using proceeds from the closing of the Tax Credit Exchange Program Mortgage.

Associates Tax Credit Exchange Program Mortgage

At April 21, 2010, Associates signed a mortgage loan agreement with Florida Housing Finance Corporation (“FHFC”) for a maximum of \$10,625,000 at 0% interest to be used for the construction of a 50 unit rental facility to be known as Poinciana Royale. The loan is non-amortizing and principal is forgiven at 6.67% of the amount borrowed after each 12 months of the first 15 years of compliance with the terms of the Extended Low-Income Housing Agreement between Associates and FHFC. The balance at June 30, 2010 for the mortgage note was \$1,374,570.

Associates SAIL and Supplemental Note

At April 21, 2010, Associates signed a note with Florida Housing Finance Corporation for a SAIL Loan of up to \$2,078,686 and a Supplemental Loan of up to \$425,000 to be used for the construction of a 50 unit rental facility to be known as Poinciana Royale. The SAIL Loan bears interest at 1% that is payable from the Development Cash Flow and principal is due April 22, 2025. The Supplemental Loan is attributable to the construction of four Extremely Low Income units, bears interest at 0% and is due April 22, 2025. The Supplemental Loan is forgivable at maturity provided the units for which it is awarded are targeted to Extremely Low Income Households for the initial fifteen years of occupancy of Poinciana Royale. The balance at June 30, 2010 for the SAIL Loan is \$1,363 and \$0 for the Supplemental Loan.

Maturities of debt for the years ended are as follows:

2011	\$	509,378
2012		10,316
2013		10,830
2014		11,371
2015		11,937
Thereafter		1,792,386
	\$	<u>2,346,218</u>

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2010**

NOTE 9 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

HUD Capital Advances	\$ 1,305,969
HUD Reserves	136,293
Low income housing grants	3,502,064
Smart Ride and client assistance	74,432
Donations for Residential Facilities	6,575
Total Temporarily Restricted Net Assets	<u>\$ 5,025,333</u>

See Note 10 as to HUD Capital Advances and Notes 11, 12 and 13 as to Low Income Housing Grants.

NOTE 10 – HUD CAPITAL ADVANCE PROGRAM

A.H.I. Real Estate Properties, Inc. built three units with HUD funds. A mortgage was executed with HUD on September 22, 1994. The entire amount of the loan of \$200,400 will be forgiven on March 21, 2035 if contract terms and conditions are complied with for the full period.

On June 19, 1997, A.H.I. Housing, Inc. received a capital advance from HUD and executed a mortgage for \$941,600. Proceeds from the loan of \$363,900, along with other funds, were used to pay a bank loan that A.H.I. Housing, Inc. had used to acquire an 11 unit housing complex on December 22, 1994. The remaining balance of the proceeds was used to renovate the complex to HUD standards. The entire amount of the loan will be forgiven on March 1, 2038 if contract terms and conditions are complied with for the full period.

1213 William Street Corporation bought and renovated five units with HUD funds. A mortgage was executed with HUD on November 13, 1997 for \$492,700. The entire amount of the capital advance will be forgiven on March 1, 2038 if the terms and conditions are complied with for the full period.

The Organization constructed four units with HUD funds at Seebol Place under a Special Needs Assistance Program loan. At August 10, 2009, \$90,199 is payable under the loan. The entire amount of the loan will be forgiven on August 10, 2029 if contract terms and conditions are complied with for the full period. The balance due under the loan begins amortization on August 10, 2019 at the rate of 10% per annum.

Because the intention of the Organization is to maintain the housing projects under the terms of the agreements for the stated periods, the capital advances are shown as part of temporarily restricted net assets. Failure to keep the housing available under the terms of the agreements would result in HUD declaring the particular capital advance due and payable. There are no requirements to make interest payments with any of the capital advances.

NOTE 11 – MONROE COUNTY STATE HOUSING INITIATIVE PARTNERSHIP PROGRAM

The Organization renovated five properties during the year ended June 30, 2002 that qualified for participation in the Monroe County State Housing Initiatives Partnership (SHIP) Program. The maximum SHIP assistance per unit is \$10,000. On August 6, 2001, a mortgage was executed with the County of Monroe for \$50,000 on Marty's Place in return for the assistance. The principal balance is forgiven at 1/15th per year, if the property is dedicated to very low and low-income eligible households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the grant is shown as part of temporarily restricted net assets at June 30, 2010.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 11 – MONROE COUNTY STATE HOUSING INITIATIVE PARTNERSHIP PROGRAM (Continued)
On May 10, 2005, the Organization executed a mortgage with the County of Monroe for \$120,000 for the construction of three new units on Marty's Place as part of the SHIP Program. The principal balance is forgiven at 1/15th per year, if the property is dedicated to very low or low-income eligible households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the grant is shown as part of temporarily restricted net assets at June 30, 2010.

On January 22, 2009, the Organization executed a mortgage with the County of Monroe for \$200,000 for the construction of eight new units at Seebol Place as part of the SHIP Program. The principal balance is forgiven at January 22, 2034, if the property is dedicated to very low or low income eligible households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the grant is shown as part of temporarily restricted net assets at June 30, 2010.

NOTE 12 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) DISASTER RECOVERY
The Organization is a subrecipient of a grant to the City of Key West of funding through HUD to make repairs necessary after Hurricane Wilma in 2005. On December 13, 2007, the Organization executed a mortgage with the City of Key West for \$545,300 for the renovation of six units at Marty's Place. The principal balance is to be forgiven 20% per year beginning on December 13, 2013, if the property is dedicated to low and moderate income households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the grant is shown as part of temporarily restricted net assets at June 30, 2010.

NOTE 13 – HOMELESS HOUSING ASSISTANCE GRANT
The Organization is a sub-grantee of a grant to Southernmost Homeless Assistance League, Inc. (SHAL) by the State of Florida Department of Children and Family Services to construct 14 units for homeless low income individuals that are HIV/AIDS disabled. On December 12, 2008, the Organization and SHAL executed a mortgage that obligates the Organization for \$712,500. The principal balance is to be forgiven ratably over a 10 year period beginning August 10, 2009. Because it is the Organization's intention to comply with the agreement, the grant is shown as part of temporarily restricted net assets at June 30, 2010.

NOTE 14 – POINCIANA ROYALE LOANS AND GRANT
Associates is the recipient of a subaward under section 1602 of the American Recovery and Reinvestment Act from Florida Housing Finance Corporation of up to \$10,625,000 to construct 50 units for low income disabled individuals evidenced by a mortgage executed April 22, 2010. The principal balance is to be forgiven 6.67% per year for fulfilling each full 12 month period for the initial fifteen years of the compliance period under the terms of the Extended Low-Income Housing Agreement with FHFC. Construction of the facility commenced in May 2010. Because the facility has not been completed at June 30, 2010, the balance of \$1,374,570 drawn under the subaward is included in long term debt.

Associates is the recipient of a SAIL Loan of up to \$2,078,686 and a Supplemental Loan of \$425,000 to construct 50 units for low and extremely low income disabled individuals evidenced by a promissory note executed April 22, 2010. The principal balance of each loan is due April 22, 2025. The principal balance of the Supplemental Loan may be forgiven at the maturity date if units for which the Supplemental Loan is awarded are targeted to Extremely Low Income Households for the initial fifteen years. Construction of the facility commenced in May 2010. The balance of \$1,363 drawn under the SAIL Loan at June 30, 2010 is included in long term debt. There is no balance drawn on the Supplemental Loan at June 30, 2010.

Associates is the recipient of a \$40,000 grant from the City of Key West Affordable Housing Trust Fund that has been included in Temporarily Restricted Grant Support at June 30, 2010.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010**

NOTE 15 – BOARD DESIGNATIONS

The board of directors has designated all bequests and the proceeds from the sale of a residential property be used solely for capital additions at the residential facilities. As of June 30, 2010, the board has also designated specific bank accounts and investments to be set aside for residential properties or operating reserves. Accounts set aside for residential properties total \$226,225 at June 30, 2010. The Friends Fund and other accounts designated as operating reserves total \$478,258 at June 30, 2010.

The donor advisors for the Friends Fund are Nicholas and Susan Trivisonno.

NOTE 16 – IN-KIND DONATIONS

Donated Materials

The Organization receives donations of food, clothing, and furniture, most of which are distributed to clients. These donations are not recorded since values cannot reasonably be determined and, in most cases, go directly to clients. Donations of items for fundraising events are also not recorded as a matter of policy.

Donated Services

The Organization receives donated services from a variety of unpaid volunteers assisting the organization in fundraising, client assistance, and administrative activities. During the year ended June 30, 2010, \$13,657 has been recognized in the accompanying statements of activities for services that require specialized skills and would typically need to be purchased if not provided by donation.

Donated Land

On March 18, 2009, the Organization acquired vacant land in Marathon for \$50,000. Since the appraised value of the land was \$595,000 a donation of \$545,000 is recorded in temporarily restricted support during the year ended June 30, 2010. The donor requested that the land not be sold for five years.

NOTE 17 – FUNDING AND CREDIT CONCENTRATION

A substantial portion of the Organization's activities is supported by funds provided by the United States Federal Government or the State of Florida. As of June 30, 2010, the Organization's revenues and receivables from federal and state government funding sources were \$2,726,863 and \$213,203, respectively.

NOTE 18 – OPERATING LEASES

The rental expense incurred for the year ended June 30, 2010 was \$15,147. There are no significant future operating lease commitments.

NOTE 19 – EMPLOYEE BENEFIT PLAN

The Organization maintains a Savings Incentive Match Plan for Employees (SIMPLE IRA plan) under IRS Code Section (401)(k)(11) covering all eligible employees. The Organization matches employee contributions up to a maximum of 3% of each eligible employee's salary. Effective January 1, 2009, the Organization reduced the contribution to up to a maximum of 1% of each eligible employee's salary. During the year, some of the participating employees contributed more than 3%. Employee contributions were made throughout the year. The entire employer contribution to the plan for the year ended June 30, 2010 was \$7,018. No employer contributions were recorded as accrued expenses at June 30, 2010.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 20 – RELATED PARTIES

The Organization maintains a written conflict of interest policy that governs conduct with related parties. A member of the board of directors provides products to clients that are paid for by grants to the Organization. A member of the board of directors provided the mortgage loan for the construction of the Seebol Place residential facility described in Note 8. Transactions with these related parties were consummated on terms equivalent to those used in the normal course of business or at a discount.

NOTE 21 – CONTINGENCIES

The Organization is subject to state and federal audit examination to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. However, management is of the opinion that no material liability will result from such audits.

NOTE 22 – FAIR VALUE MEASUREMENTS

The Organization’s investments are reported at fair value in the accompanying statements.

	Fair Value	Fair Value Measurements Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment	\$ 93,739	\$ 93,739	\$ -	\$ -
Total	\$ 93,739	\$ 93,739	\$ -	\$ -

For the year ended June 30, 2010, the Organization adapted FASB ASC, *Fair Value Measurements*, which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 22 – FAIR VALUE MEASUREMENTS (Continued)

FASB ASC establishes a three-level valuation hierarchy for measurement and disclosure of fair value. The valuation hierarchy is based upon the transparency of inputs used to measure fair value. The three levels are as follows:

Level 1 – asset value is based on actual quoted prices in active markets for identical securities (mark-to-market).

Level 2 – other significant observable inputs are used to arrive at fair value (including yield, quality, coupon rate, maturity, issue type, quoted prices for similar securities, prepayment speeds, trading characteristics, etc.).

Level 3 – significant unobservable inputs (including management’s own assumptions in determining the fair value of investments).

SUPPLEMENTAL INFORMATION

**A.H. OF MONROE COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

<i>Federal Grantor/ Pass-through Grantor/ Program Title</i>	<i>Federal CFDA Number</i>	<i>Contract Number</i>	<i>Expenditure</i>
FEDERAL AGENCY NAME:			
United States Department of Health and Human Services: Substance Abuse & Mental Health Services - Projects of Regional and National Significance	93.243	1U79SP015015-01	\$ 103,398
	93.243	1U79SP015015-02	219,298
Passed through State of Florida Department of Health HIV Care Formula Grants - Ryan White	93.917	CODQ1	442,516
HIV Care Formula Grants - Ryan White	93.917	CODX5	86,217
Passed through Health Council of South Florida, Inc. HIV Care Formula Grants - AIDS Insurance Continuation Program	93.917	N/A	143,511
Passed through State of Florida Department of Health HIV Prevention Activities	93.940	FAD17	204,996
Total U.S. Department of Health and Human Services			<u>1,199,936</u>
United States Department of Housing and Urban Development: Special Needs Assistance Program	14.181	FL14B304001	27,233
Passed through State of Florida Department of Health HOPWA	14.241	CODT2	519,695
Passed through City of Key West, Community Development Office HOPWA	14.241	FL-H07-0008	436,716
Passed through Department of Children and Families Emergency Shelter Grants Program	14.231	KF134	50,000
Total U.S. Department of Housing and Urban Development			<u>1,033,644</u>
Total Expenditures of Federal Awards			<u>\$ 2,233,580</u>

See accompanying notes to the schedule of expenditures
of federal awards.

A.H. OF MONROE COUNTY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the activity of all federal award programs of A.H. of Monroe County, Inc. for the year ended June 30, 2010 on the accrual basis of accounting. All federal awards received directly from federal agencies, as well as federal awards received from other government agencies are included in the Schedule. The information in this schedule is in accordance with U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

The Organization and its affiliates are described in Note 1 of the Organization's consolidated financial statements and are included therein. During the year ended June 30, 2010, A.H.I. Real Estate Properties, Inc., A.H.I. Housing, Inc., and 1213 William Street Corporation received federal financial assistance directly from the U.S. Department of Housing and Urban Development (HUD). This federal financial assistance has been excluded from the accompanying Schedule of Expenditures of Federal Awards based on the following:

The rent subsidies are already being reported to HUD directly by the individual organizations. This reporting includes financial and compliance audits in accordance with OMB Circular A-133.

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

PEDRO M. DE ARMAS, C.P.A.
MARIO A. SARIOL, C.P.A.
OCTAVIO A. VERDEJA, C.P.A.
MARIA C. PEREZ-ABREU, C.P.A.
ALEJANDRO M. TRUJILLO, C.P.A.
OCTAVIO F. VERDEJA, C.P.A.
TAB VERDEJA, C.P.A.

INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
A.H. of Monroe County, Inc. and Subsidiaries
Key West, Florida

We have audited the consolidated financial statements of A.H. of Monroe County, Inc. and Subsidiaries (the "Organization"), as of and for the year ended June 30, 2010, and have issued our report thereon dated January 3, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors of the Organization, audit committee, management, federal and state awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
January 3, 2011

PEDRO M. DE ARMAS, C.P.A.
MARIO A. SARIOL, C.P.A.
OCTAVIO A. VERDEJA, C.P.A.
MARIA C. PEREZ-ABREU, C.P.A.
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OCTAVIO F. VERDEJA, C.P.A.
TAB VERDEJA, C.P.A.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
A.H. of Monroe County, Inc.
Key West, Florida

Compliance

We have audited the compliance of A.H. of Monroe County, Inc. (the "Organization"), a nonprofit organization, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, that are applicable to each of its major federal programs for the year ended June 30, 2010. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course on performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors of the Organization, audit committee, management, federal and state awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Verdeja & De Armas, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
January 3, 2011

**A.H. OF MONROE COUNTY, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2010**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Instances of noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

Type of auditor's report issued on compliance for major program:

Unqualified

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?

_____ yes X no

Identification of major programs:

Federal Program or Cluster	CFDA Number
HOPWA	14.241
Ryan White	93.917
Substance Abuse and Mental Health	93.243

Dollar threshold used to distinguish between type A and type B programs.

 \$ 300,000

Auditee qualified as low-risk auditee?

 X yes _____ no

**A.H. OF MONROE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAMS

None

SECTION IV - OTHER ISSUES

1. No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal awards programs.
2. No Corrective Action Plan is required because there were no findings required to be reported under the Federal Single Audit Act.