MONROE COUNTY
HUMAN SERVICES ADVISORY BOARD
Application for Funding
Fiscal Year 2011
October 1, 2010 – September 30, 2011

Agency Name	The Florida Keys Children's Shelter
Physical Address	73 High Point Road
Mailing Address	73 High Point Road
City, State, Zip	Tavernier, FL. 33070
Phone	305-852-4246 Ext.233
Fax	305-852-6902
Email	bmann@fkcs.org
Who should we contact with questions about this application?	Bill Mann

Amount received for prior fiscal year ending 09/30/09	$148,000.00
Amount received for current fiscal year ending 09/30/10	$146,500.00
Amount requested for upcoming fiscal year ending 09/30/11	$146,500.00

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: Kathleen Tuell

Signature Kathleen Tuell

Date: April 21, 2010

Typed Name of Board President/Chairman: Kurt Rockenbach

Signature Kurt W Rockenbach

Date: 4.20.2010

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

1. Insert your agency's board-approved mission statement below.
Safe Kids, Strong Families and a Healthy Community.

2. List the services your agency provides.
Emergency Shelter (10-17yrs old), Emergency Shelter (infant – 10yrs old), Group Home (11-17 yrs old), Community Based Counseling (children and their families), Street Outreach Program (Runaway and Homeless Street Youth)

3. What services will be funded by this request?
Monroe County fiscal support is the single most important and consistent community match for continuation of current contract dollars and services to local children, youth and families and provides general operating dollars that ensures access to a safe and nurturing residential environment. The money will serve as the community contribution required by the various contracts the agency receives and will be used for general agency operations. Contracts from state agencies are given out based on the allocations of funding made available to each state agency as opposed to actual costs per service. The local community is therefore expected to fund the difference via community contribution.

4. Will County HSAB funds be used as match for a grant?
County funds will not be used as match for a grant, however county funds are used to match contracts as previously stated such as the $633,228 brought into Monroe County through the agency's CINS/FINS contract this year and allow us to use unrestricted private donations or other grant requests as match for our two Health and Human services Federal grants; the Basic center Grant for $150,000 and the Street outreach grant for $100,000 which both require a 10% match.

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

   a. grant award title, granting agency, and purpose: N/A

   b. grant amount: N/A

   c. match percentage requirement and amount: N/A

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 County funding? If yes, please list source(s) and amount(s). *Also be sure to reflect this information on Attachment F.*

Yes; the Florida Keys Children's Shelter applied for the Sheriff's Shared Asset Forfeiture Fund and was recommended to receive $6,700.00.

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

FKCS is the only provider in the county of professional, licensed residential services for youth, newborn to 17 years of age, who are abused, abandoned, neglected, runaway, truant, ungovernable or at-risk. The six-bed group home at the Poinciana Apartments will also support youth who are making successful transitions into college or vocations past their 18th birthday as allowed per law. The agency also provides crisis intervention to local runaway, truant and ungovernable youth and families at-risk of the above issues. The agency is the DJJ contracted provider of the statutorily-mandated CINS case staffing committee, which may petition the court to find a Child In Need of Services (CINS) and to mandate services the child or family may need to resolve issues. Runaway and homeless youth, living on the streets, and issues they must deal with.

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

According to the Department of Juvenile Justice statistics, 516 Monroe County Youth were referred for delinquency in the 2008-2009 fiscal year. According to the 2008 census reports and there are 12,415 children living in Monroe County and according to the Department of Children and Families the 2008-2009 rate of abuse allegations for Florida is 52 out of 1000children, meaning on average there are allegations of abuse to Monroe county Children of approximately 650 per year. Investigations that are substantiated often require the placement of children in emergency shelters for there own safety. The National Runaway Switchboard's 2006 report estimates that between 1.6 million and 2.8 million youth run away per year. They also find that youth age12 to 17 are at higher risk for homelessness than adults. The National Center for Missing and Exploited Children's 2008 annual report estimates that more than 2,000 children are believed to be reported missing every day and the odds of a child being sexually victimized before adulthood are one in five for girls and one in ten for boys. The CyberTipline, which serves as the nations system for reporting suspected sexual exploitation, received more than 102,000 reports for 2008. In 2008 there were 38,131 sexual predators/offenders registered in the State of Florida. Currently 118 of those reside in Monroe County according to the Florida Department of Law Enforcement. According to the National Incidence Studies of Missing, Abducted, Runaway and Thrown away Children, it was estimated in 1999 that 1,682,900 youth nationwide had a runaway/throwaway episode. Of those, 37 percent were missing from their caretakers and 21 percent were reported to authorities for the purpose of locating them. Of the runaway/throwaway total, 71 percent could have been endangered during their runaway/throwaway experience. The Key West Homeless Service Coalition, known as the Southernmost Homeless Assistance League (SHAL) did a point-in-time survey of homeless persons in Monroe County in January 2007. They counted more than 1,000 homeless people living in Monroe County. During this one-day count, 100 families with children were identified. These figures are fairly consistent with SHAL numbers found by their February 2003 point-in-time survey; they counted a total of one thousand four hundred and fifty nine (1,459) homeless people living in Monroe County. During this one-day count 184 homeless school age children were identified as well as 72 homeless teenagers. SHAL's 2009 homeless count of 1.040 showed that 32% or 332 were children.

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

There are multiple causes to the problems that are dealt with by the Children's Shelter. These include negative family dynamics, mental health issues, and the inability of parents and/or children to cope with the stress in a healthy manner. Causes of homeless youth fall into three interrelated categories: family problems, economic problems, and residential instability.

12. What does your agency do to address these causes?
To address these causes, the Florida Keys Children's Shelter provides prevention services such as parent counseling sessions that include parents and their children and anger management classes for youth through our Community Based Counseling Service. The residential program puts its emphasis on parent involvement while helping the children, providing a safe environment and basic needs for children, as well as individual and family counseling. The Florida Keys Children's Shelter supports all Wesley House service plans for dependent youth and their permanency goals. Before reuniting a child and their family, the agency works with other available community services to make sure that support services are in place when clients return home. The Florida Keys Children's shelter outreach program identifies and contacts homeless and runaway youth and provides them with materials on the dangers of drugs and STD's, provides them with referral sources, and works with youth to obtain short term emergency shelter and appropriate permanent housing for them.

13. Describe your target population as specifically as possible.
For the purposes of this grant our residential facilities serve both male and female children ranging in age from 0-17years from anywhere within the County. Our programs serve abused, neglected, at-risk, homeless, ungovernable and runaway youth. Counseling will frequently include the children's family.

14. How are clients referred to your agency?
Clients for residential CINS/FINS Services may be self referred, referred by a school teacher or resource officer, by the parents or any other involved friend or professional. The agency also frequently receives referrals from other agencies such as the Department of Juvenile Justice or the Care Center through its Family Service Planning Team. Runaway and Homeless youth are often self referred or referred by law enforcement. Clients for our other residential programs are referred and placed by Wesley House Family Services who is the Full Case Management agency for dependent children in Monroe County.

15. What steps are taken to be sure that prospective clients are eligible and that the neediest clients are given priority?
Programs use contract mandated intake and assessment forms and criteria to ensure that they are reaching the most at-risk populations.

16. Describe any networking arrangements that are in place with other agencies.
The agency has a strong history of partnering with the following agencies; this is more than just for referrals but includes interagency meetings and coordination of services and case management ensuring the youth are receiving the best possible outcomes: Family Services Planning Team (FSPT), Department of Juvenile Justice (DJJ), The Care Center for Mental Health, Key West Police Department, Monroe county Sheriff's Department, Intensive Delinquency Diversion Services operated by the Sheriff's Dept. (IDDS), Wesley House Family Services, The Guardian Ad Litem program and Drug Court. The agency attends various meetings with these organizations on a regular basis and is an active member of the Community Alliance and the Southernmost Homeless Assistance League (SHAL) in order not to duplicate homeless services with other providers. The agency also has a strong relationship with the Monroe County School Board and has counselors located or working in Horace O'Bryant, Sugar Loaf, Key Largo, Key West High School, Marathon High School and Coral Shores High School.

17. List all sites and hours of operation.

Residential Services:(Serving the entire county)

Jelsema Center, 73 High Point Road, Tavernier, FL 33070 (open 24 hrs/7days)

Poinciana Emergency Home, 1621 Spalding Court, Key West, FL 33040 (open 24 hrs/7days)

Poinciana Group Home, 1621 Spalding Court, Key West, FL (open 24 hrs/7days)

Non-residential Services:

Community-based counselors have offices in four county schools: Coral Shores High School, Marathon high School, Key West High School and Horace O'Bryant Middle School and work in other local schools as needed. While the community-based counselors are primarily available during regular school hours, it is expected that they will work with clients and families at the convenience of the parents, which is most often in the evening and on weekends.

Project Light House, street outreach program, 418 Eaton Street, Key West, FL 33040 (open M-F 10 A.M.-6 P.M. and varying hours on nights and weekends, also has a 24hrs/7days contact for emergencies)

Administrative Offices:

73 High Point Road Tavernier, FL 33070 (Office hours M-F 9 A.M. - 5 P.M.)

18. What financial challenges do you expect in the next two years, and how do you plan to respond to them?
The CINS/FINS contract through The Florida Department of Juvenile Justice is our largest single source of revenue. The funds have decreased or have remained the same over the past several years as operating costs continue to rise with inflation; we received a 6.8% reduction amounting to a loss of $45,000 in the previous fiscal year and anticipate more possible reductions in the next fiscal year. We also anticipate other funding sources to remain constant or decrease as the costs related to operations increase. We continue to maintain and build relationships with our partners in order to keep and when possible expand or grow our contracts and grants while looking for alternative sources of revenue. The Florida Keys Children's Shelter has also expanded its development program in an effort to obtain more private support. Costs will continue to escalate and in response we are constantly working to control our expenses i.e all staff bonuses were frozen for the year, staff positions were reevaluated and restructured to combine positions and reduce overhead.

19. What organizational challenges do you expect in the next two years, and how do you plan to respond to them?
As with other agencies and businesses in the Florida Keys, we expect to face a dwindling amount of qualified staff due to rising cost of living and lack of workforce housing. We aggressively advertise out of the county to entice qualified individuals. We are also currently exploring sharing staff with other agencies and creative solutions to housing. We have recently begun a cooperative program with the Southeastern Network of youth and Family Services to sponsor AmeriCorps member volunteers at our agency.

20. How are clients represented in the operation of your agency?
Youth have a residential council or groups which allow them to make suggestions and air general grievances to the programs. In addition, there is one Youth Board Member position on the Board of Directors.

21. Is your agency monitored by an outside entity? If so, by whom and how often?
Yes. DCF annually. DJJ Annually. COA every 4 years. Fl Network of Youth and Family Services Monthly, quarterly, and annually. Federal Department of Health and Human Services, Once every 3 years. Dept. of Transportation, Bi-annually, FL. Dept of Agriculture and Florida Dept. of Ed. Annually. Quarterly Health and Fire inspections

22. 787.5 hours of program service were contributed by 50 volunteers in the last year.

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?
Benefits for participants during and after program activities:1. Changed attitudes and/or value 2. Changed behavior 3. Improved condition 4. Remain free of incidents of abuse or neglect while in the program

25. How will you measure these outcomes?
Both the Residential and Community Based Counseling Programs produce quarterly "Aggregate Outcomes Reports". The Continuous Quality Improvement committee reviews these and any necessary recommendations are made. These reports are summarized annually for the agency's board of directors and results are made available to the public via the agency's Annual Report.

26. Provide information about units of service below.

Service	Unit (hour, session, day, etc.)	Cost per unit (current year)
Residential Care	Day	$137.73
Community Based Counseling	Hour	$52.75

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

FKCS operates the only licensed emergency shelters and group home for children and youth in the Florida Keys. The agency will serve approximately 100 children and youth residentially in the next year with stays ranging from a few days to the entire year. The Florida Keys Children's Shelter receives funding through state contracts to operate the various licensed residential facilities. These contracts provide funding for beds ranging from $65 to $110 dollars per bed per day. Without FKCS to stand in the gap, with the help of the local community, the majority of these families and children would have no place to go and would have to await placement outside the county. This would hinder reunification efforts and lead children and families deeper into the system, destroying lives and costing the tax payers more in the long run.

ATTACHMENT CHECKLIST

LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE	ATTACHED?		COMMENTS
IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN	YES	NO	You must explain any "NO" answers
A. Board Information Form	X		
B. Agency Compensation Detail	X		
C. Profile of Clients and Services	X		
D – F. Financial Information	X		
G. Copy of Audited Financial Statement from most recent fiscal year if organization's expenses are $150,000 or greater.	X		
H. Copy of IRS Form 990 from most recent fiscal year	X		
I. Copy of current fee schedule		X	All services free
J. Copy of IRS Letter of Determination indicating 501 C 3 status	X		
K. Copy of Current Monroe County and City Occupational Licenses	X		
L. Copy of Florida Dept. of Children And Families License or Certification	X		
M. Copy of any other Federal or State Licenses		X	N/A
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	see question #7
R. Other (specify) TWO PAGE LIMIT	X		

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

ATTACHMENT A 1 - BOARD INFORMATION

This attachment has changed; please note additional information request at bottom of page.

2010

You must have at least five directors.

Florida Keys Children's Shelter, Inc.

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

Name/Board Position	Affiliation/Title	City/State	Telephone No.	Years Served	Current Term Expiration Date
Kurt Rockenbach, **Chair**	All Things Industrial, President	Key Largo, FL	305-393-4500	5	1/1/2011
William LeDent, **Vice Chair**	Pastor, Photographer	Key Largo, FL	305-509-2190	4	1/1/2011
Hon. Kym Collins, **Treasurer**	TIB Bank, Vice President	Islamorada, FL	305-664-4483	6	1/1/2011
Don Fanelli, **Secretary**	Monroe County Sheriff's Office, Captain	Tavernier, FL	305-853-7021	2	1/1/2011
Kenneth A. Griffiths, Jr.	School Board Member, Charter Boat Captain	Key West, FL	305-296-2639	3	1/1/2011
Rick Ramsey	Monroe County Sheriff's Office, Undersheriff	Marathon, FL	305-292-7002	1	1/1/2012
Jay Rourke	Owner/Managing Broker	Key Largo, FL	305-367-4243	1	1/1/2012

**ATTACHMENT A 2 - EVIDENCE OF ANNUAL ELECTION OF OFFICERS (Please attach a copy of the minutes of the meeting in which the most recent elections took

Executive Council

September 23, 2010

Call to Order @ 5:43pm by Kurt Rockenbach, Chair
Roll Call @ 5:44pm by Kurt Rockenbach, Chair

There was a quorum present.

Board Present:

Kurt Rockenbach, Chair
Rick Ramsay
Andy Griffiths
Kym Collins, Treasurer
Don Hiller
Marina Kay Wiatt

Board Absent:

Jay Rourke

Staff Present:

Kathy Tuell, President & CEO
Dave Bley, Chief Financial Officer
Janey Wawerna, Chief Development Officer
Bill Mann, Chief Operating Officer
Ben Kemmer, Chief Learning and Evaluation Officer

Voting:

Approval of Consent Agenda (Minutes, Financials, Agenda)
Motion: Rick Ramsey
Second: Andy Griffiths
Approved

New Business: Election of Officers

Kurt explained that we have two openings to fill in our Executive Council. Those positions are Vice Chair and Secretary and that he was pleased to report that Kym Collins had agreed to run again as Treasurer and he would also continue to serve as Chair if confirmed.
Motion: Andy Griffiths -- To reelect Kurt Rockenbach as Chair and Kym Collins as Treasurer.
Second: Rick Ramsey
Approved
Motion: Rick Ramsey volunteered for the Vice Chair position
Second: Don Hiller
Approved
Kurt Rockenbach nominated Jay Rourke for Secretary
Motion: Rick Ramsey
Second: Kym Collins
Approved

ATTACHMENT B - AGENCY COMPENSATION DETAIL

2010

Include each position in the entire agency.
Put an "X" next to each position directly related to program for which funding is requested.
Please round all dollar amounts to the nearest dollar; do not round FTE'S.
A 40-hour/week employee would be 1.00 FTE; a 20-hour/week employee would be .5 FTE, etc.

Florida Keys Children's Shelter, Inc.

		Proposed - Upcoming Year Ending:		Projected - Current Year Ending:	
		6/30/2011		6/30/2010	
Position Title	**"X"**	**# FTE'S**	**Total Compensation Package**	**# FTE'S**	**Total Compensation Package**
President & CEO	X	1.00	70,000	1.00	70,000
Chief Operating Officer	X	1.00	50,000	1.00	50,000
Chief Financial Officer	X	1.00	50,000	1.00	50,000
Chief Development Officer		1.00	50,000	1.00	50,000
Chief Learning & Evaluation Officer	X	1.00	45,000	1.00	45,000
Administrative Assistant	X	1.00	29,120	1.00	29,120
Counseling Services Coordinator		1.00	45,000	1.00	45,000
Poinciana Lead Houseparents		2.00	40,000	2.00	40,000
Jelsema Program Coordinator		1.00	40,000	1.00	40,000
Project Lighthouse Coordinator		1.00	34,000	1.00	34,000
Community Based Counselors		2.00	72,500	2.00	72,500
Residential Counselor		1.00	36,000	1.00	36,000
Houseparents		4.00	74,000	4.00	74,000
Food Service Manager		1.00	26,000	1.00	26,000
Maintenance Coordinator		1.00	27,040	1.00	27,040
Outreach Worker		1.50	35,800	1.50	35,800
Youth Advocate		1.00	30,000	1.00	30,000
Team Leaders		3.00	90,000	3.00	90,000
Youth Support Staff		6.00	137,280	6.00	137,280
Totals	**5**	**31.50**	**981,740**	**31.50**	**981,740**

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

2010

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

Florida Keys Children's Shelter, Inc.

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of 3/31/2010
Shelter Services	Abused, neglected, at-risk, homeless, ungovernable and runaway youth, male and female ages 0-17	650	county-wide	7 days/24 hours	146 total of which 140 from Monroe County	19 total & all from Monroe County
Community Based Counseling	At-risk, homeless, ungovernable and runaway youth, male and female ages 10-17	516	county-wide	weekdays 8:00 AM - 5:00 PM and as needed nights and weekends	151 total and all from Monroe County	44 total & all from Monroe County
Street Outreach	Runaway and homeless youth, male and female up to 21 years of age	438	county-wide	Weekdays 10:00am-6:00pm & various nights & weekends	438 total and all from Monroe County	51 total & all from Monroe County
Unduplicated Clients for Entire Agency					648	109
(see instructions - this is not a total of the numbers above)						

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

Please list or describe achieved outcomes for your target populations:

100% of youth remained free of abuse and neglect while in sheltered care.
95% of sheltered youth were transitioned to permanent housing,
96% of youth and families agreed or strongly agreed with the statement
"I believe that my family and I are better able to make positive changes in our lives".
Eighty-five percent of youth and families reported that they either agreed or strongly agreed with the statement
"So far, our counseling has helped me and my family."

C

ATTACHMENT D - COUNTY FUNDING BUDGET

2010

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

Florida Keys Children's Shelter, Inc.

	Proposed Expense Budget for Upcoming Year Ending:	
	6/30/2011	
Expenditures	**Total**	**%**
Salaries	132,436	90.4%
Payroll Taxes	11,207	7.6%
Employee Benefits	2,857	2.0%
Subtotal Personnel	146,500	100.0%
Postage		0
Office Supplies		0
Telephone		0
Professional Fees		0
Rent		0
Utilities		0
Repair and Maint.		0
Travel		0
Miscellaneous		0
Grants to Other Organizations		0
List others below		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
Total Expenses	**146,500**	**100.0%**

ATTACHMENT E - AGENCY EXPENSES

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

Florida Keys Children's Shelter, Inc.

2010

	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:		
	6/30/2011		6/30/2010		
Expenditures	**Total**	**%**	**Total**	**%**	
Salaries	1,006,329	56%	1,006,329	55%	
Payroll Taxes	86,332	5%	86,332	5%	
Employee Benefits	124,789	7%	124,789	7%	
Subtotal Personnel	1,217,450	68%	1,217,450	67%	
Postage	5,217	0%	7,200	0%	
Office Supplies	13,000	1%	14,000	1%	
Telephone	28,200	2%	28,200	2%	
Professional Fees	15,000	1%	25,000	1%	
Rent	66,000	4%	70,000	4%	
Utilities	48,000	3%	51,400	3%	
Repair and Maint.	20,000	1%	25,000	1%	
Travel	18,000	1%	21,000	1%	
Miscellaneous	1,500	0%	1,500	0%	
Grants to Other Organizations		0		0	
List others below		0		0	
Fundraising	50,000	3%	54,648	3%	?
Insurance	38,000	2%	39,500	2%	
Dues & Subscriptions	12,000	1%	12,000	1%	
Printing & Reproduction	5,500	0%	9,500	1%	
Program Supplies & Expense	115,000	6%	115,000	6%	
Food	60,000	3%	60,000	3%	
Advertising	10,000	1%	10,000	1%	?
Depreciation	60,000	3%	60,000	3%	
		0		0	
		0		0	
		0		0	
		0		0	
		0		0	
		0		0	
		0		0	
Total Expenses	**1,782,867**	**100%**	**1,821,398**	**100%**	
Revenue Over/(Under) Expenses	**0**		**0**		

ATTACHMENT F - AGENCY REVENUE

2010

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.

Florida Keys Children's Shelter, Inc.

	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	146,500		8%	146,500		8%
Children and Fam	296,200		17%	335,988		18%
M.C. Sheriff's Dept.			0%			0%
Key West		77,000	0%		76,000	0%
Marathon			0%			0%
Islamorada			0%			0%
Layton			0%			0%
Key Colony Beach			0%			0%
Client fees			0%			0%
Donations			0%			0%
Sheriff Shared Asset	6,700		0%	6,200		0%
United Way			0%			0%
List all others below			0%			0%
CINS/FINS (DJJ)	633,228		36%	633,228		35%
Title IV-E & Match (DJJ)	37,100		2%	37,100		2%
US HHS Basic Ctr Grant	150,000		8%	150,000		8%
US HHS Project Outreach	100,000		6%	100,000		5%
Nutrition	8,000		0%	7,000		0%
SHAL	25,000		1%	30,000		2%
Restricted Contributions	174,300		10%	180,528		10%
Unrestricted Contributions	150,839		8%	154,854		9%
Special Events	55,000		3%	40,000		2%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			100%			**100%**
Total Revenue	**1,782,867**	77,000		**1,821,398**	76,000	

FLORIDA KEYS CHILDREN'S SHELTER, INC.

FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION

YEAR ENDED JUNE 30, 2009

FLORIDA KEYS CHILDREN'S SHELTER, INC.
FINANCIAL STATEMENTS
JUNE 30, 2009

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MAGRAM & MAGRAM, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

GARY R. MAGRAM, C.P.A
HOWARD J. MAGRAM, C.P.A.

MEMBERS: AMERICAN INSTITUTE OF C.P.A.'S
FLORIDA INSTITUTE OF C.P.A.'S

INDEPENDENT AUDITOR'S REPORT

To The Board of Directors
Florida Keys Children's Shelter, Inc.
Tavernier, Florida

We have audited the accompanying statement of financial position of the Florida Keys Children's Shelter, Inc. as of June 30, 2009 and the related statement of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Florida Keys Children's Shelter, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 financial statements referred to above present fairly, in all material respects, the financial position of the Florida Keys Children's Shelter, Inc. as of June 30, 2009, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

1301 International Parkway, Suite 150 Sunrise, Florida 33323 (305) 275-2557 (954) 449-7624 Fax (305) 275-2588
103400 Overseas Highway Suite 230 Key Largo, Florida 33037 (305) 451-0444

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In accordance with Government Auditing Standards we have also issued a report dated October 16, 2009 on our consideration of the Florida Keys Children's Shelter, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Magram & Magram, P.A.

MAGRAM & MAGRAM, P.A.
October 16, 2009

FLORIDA KEYS CHILDREN'S SHELTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$ 36,842	
Grants and contracts receivable	171,524	
Prepaid expenses	39,623	
Total Current Assets		$ 247,989
Property and Equipment, net of $712,135 accumulated depreciation		797,552
Investments		123,009
Other Assets		7,477
TOTAL ASSETS		$ 1,176,027

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 15,705	
Accrued expenses	170,669	
Total Current Liabilities		$ 186,374
Net Assets		
Unrestricted	928,599	
Temporarily restricted	11,054	
Permanently restricted	50,000	
Total Net Assets		989,653
TOTAL LIABILITIES AND NET ASSETS		$ 1,176,027

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

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FLORIDA KEYS CHILDREN'S SHELTER, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

REVENUE & SUPPORT	
Federal awards	$ 280,352
State financial assistance	678,768
Other grants and contracts	796,200
Special events	41,197
In-kind contributions	76,840
Contributions	259,981
Interest and dividends	12,931
Unrealized loss on investments	(56,492)
Net assets released from restrictions	446
Total Revenue and Support	2,090,223
EXPENSES	
Program Services	
Wesley House	305,325
CINS/FINS Shelter	677,712
Poinciana Emergency Shelter	230,139
Poinciana Group Home	246,744
School Board Counselors	225,339
Jelesma Counselors	65,446
Project Outreach	135,466
Runaway & Homeless	206,506
Total Program Services	2,092,677
Support Services	
Management and general	95,866
Fund raising	112,224
Total Support Services	208,090
Total Expenses	2,300,767
DECREASE IN UNRESTRICTED NET ASSETS	(210,544)
TEMPORARILY RESTRICTED NET ASSETS	
Donations	11,500
Net assets released from restrictions	(446)
Increase in Temporarily Restricted Net Assets	11,054
DECREASE IN NET ASSETS	(199,490)
NET ASSETS, beginning of year	1,189,143
NET ASSETS, end of year	$ 989,653

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

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FLORIDA KEYS CHILDREN'S SHELTER, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2009

CASH FLOWS FROM OPERATING ACTIVITIES:		
Decrease in Net Assets	$ (199,490)	
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Depreciation	58,736	
Change in unrealized loss on marketable securities	56,492	
Changes in assets and liabilities:		
Decrease in grants and contracts receivable	49,576	
Increase in prepaid expenses	(17,709)	
Decrease in accounts payable	(11,858)	
Increase in deposits	(2,208)	
Decrease in accrued expenses	(21,802)	
Net Cash Provided By Operating Activities		$ (88,263)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(4,811)	
Purchase of securities	(12,767)	
Net Cash (Used) By Investing Activities		(17,578)
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		(105,841)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR		142,683
CASH AND CASH EQUIVALENTS - END OF YEAR		$ 36,842
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest		$ -

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

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FLORIDA KEYS CHILDREN'S SHELTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009

	PROGRAM SERVICES									SUPPORT SERVICES		
	Wesley House	CINS/FINS Shelter	Poinciana Emergency Shelter	Poinciana Group Home	School Based Counselors	Jelesma Counselors	Project Outreach	Runaway & Homeless	Total	Management and General	Fund Raising	Total
Salaries	$ 169,135	$ 406,056	$ 96,989	$ 94,629	$ 119,816	$ 37,058	$ 85,857	$ 132,133	$ 1,141,673	$ 29,260	$ 51,862	$ 1,222,795
Fringe Benefits	39,351	94,463	31,254	30,910	28,555	9,405	20,509	35,728	290,175	5,948	9,632	305,755
Total Personnel Expenses	208,486	500,519	128,243	125,539	148,371	46,463	106,366	167,861	1,431,848	35,208	61,494	1,528,550
Building Occupancy	13,514	32,828	24,028	32,960	-	1,347	235	6,863	111,775	6,735	1,347	119,857
Professional Services	3,147	2,516	1,618	1,618	1,618	809	809	809	12,944	2,832	405	16,181
Travel & Transportation	5,520	4,413	2,838	2,838	2,838	1,419	1,419	1,419	22,704	4,967	710	28,381
Equipment Costs	4,481	3,583	2,304	2,304	2,304	1,152	1,152	1,152	18,432	4,032	576	23,040
Food Services	11,956	29,042	16,193	22,360	-	-	795	6,071	86,417	670	3,704	90,791
Medical and Pharmacy	2,097	5,095	1,775	3,133	-	-	735	1,065	13,900	-	-	13,900
Insurance	10,139	8,114	4,868	4,868	4,868	2,434	2,434	1,217	38,942	7,302	2,434	48,678
Operating Supplies and Expenses	28,794	69,950	32,721	35,573	23,409	8,497	18,556	14,623	232,123	23,411	39,713	295,247
Depreciation	12,235	9,791	5,874	5,874	5,874	2,937	2,937	2,937	48,459	8,810	1,467	58,736
Other	110	88	57	57	57	28	28	28	453	99	14	566
Donated Items	4,846	11,773	9,620	9,620	36,000	360	-	2,461	74,680	1,800	360	76,840
Total Operating Expenses	96,839	177,193	101,896	121,205	76,968	18,983	29,100	38,645	660,829	60,658	50,730	772,217
Total Personnel and Operating Expenses	305,325	677,712	230,139	246,744	225,339	65,446	135,466	206,506	2,092,677	95,866	112,224	2,300,767
Allocation of Management and General	12,175	29,575	10,271	10,271	10,271	3,424	10,271	6,183	92,441	(95,866)	3,425	-
Total	$ 317,500	$ 707,287	$ 240,410	$ 257,015	$ 235,610	$ 68,870	$ 145,737	$ 212,689	$ 2,185,118	$ -	$ 115,649	$ 2,300,767

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

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NOTE 1 - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Florida Keys Children's Shelter, Inc. (the "Organization") was incorporated as a nonprofit organization on November 21, 1985, in the State of Florida. The specific and primary purposes of the Shelter is to operate for the advancement of the well-being of abused and runaway children and other charitable purposes, by the distribution of its funds for such purposes and particularly for the operation of a shelter for abused and runaway children.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

All contributions received are considered to be available for unrestricted use unless specifically restricted by the donor. Any contributions received that are designated for future periods or are restricted by the donor for a specific purpose are reported as temporarily restricted or permanently restricted support that increases those respective net asset classes. When a temporary 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.

Basis of Accounting

The Organization prepares its financial statements in accordance with U.S. generally accepted accounting principles, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Estimates

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

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a 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 restriction.

Cash and Cash Equivalents

Cash and cash equivalents consist of all highly liquid investments with a maturity of three months or less.

Property and Equipment

Property and equipment acquisitions in excess of $500 are recorded, at cost except for donated assets which are recorded at their estimated fair value at the date of donation. The costs of renewals and betterments are capitalized when the life of the property is materially extended. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.

Investments

Investments are measured at fair value. Fair value is determined using the quoted closing or latest bid prices. Realized gains and losses are included in investment income and are calculated based on proceeds received less cost. The cost of securities sold is based on the specific-identification method. Net unrealized gains and losses are reported in the statement of activities and represent the change in the fair value of investment holdings during the year.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

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Emergency Shelter - Tavernier

The Florida Keys Children's Shelter, Inc. operates an 18-bed shelter for youths 10 to 17 years of age, on Plantation Key (Jelsema Center) for abused, abandoned and neglected youths who may be in the temporary custody of Wesley House Family Services (10 beds), non-delinquent youths who may be voluntary or court-ordered Families in Need of Services/Children in Need of Services (FINS/CINS, 6 beds), and HHS Basic Center Grant for homeless runaway youths (2 beds). The Shelter provides 24-hour awake supervision, basic shelter care, case management, counseling, recreation, clothing, transportation and other items.

Runaway and Homeless Youth Street Outreach

This model program, funded through the US Department of Health and Human Services, Administration for Children, Youth and Families, Runaway and Homeless Youth Program, provides basic health and safety information to street youth, counseling, case management, opportunities for re-connecting or reunification with families, life skills development, preparation and entry into employment.

Families in Need of Services and Children in Need of Services

This program is designed primarily to provide to youth and families an array of services from voluntary or court-ordered intensive community-based individual and family counseling, case management, and group counseling services through temporary residential services (see Emergency Shelter above). An additional component of the community-based counseling program is the provision of anger management classes for youth.

Poinciana

The Florida Keys Children's Shelter, Inc. operates two programs in Key West at Poinciana, a former Navy property now under the operation of the Key West Housing Authority.

Emergency Home - This six-bed program, under contract with Wesley House Family Services, serves abused, abandoned and neglected children ages 0-10. The program provides 24-hour supervision provided by live-in house parents. Counseling is provided by a contract between Wesley House Family Services and the Care Center for Mental Health.

Residential Group Home - This six-bed program, under contract with Wesley House Family Services, serves abused, abandoned and neglected youths 11-17 years of age who need long-term residential care. The program provides 24-hour supervision provided by live-in house parents. Counseling is provided by a contract between Wesley House Family Services and the Care Center for Mental Health.

Contributed Facilities

The Organization leases land from Monroe County on which the residential shelter was constructed and apartments from the Key West Housing Authority for two child/youth residential programs. Both of these leases are for one dollar ($1.00) per year. In addition, the Monroe County School Board provides office space for the Shelter's counseling program. The difference between the rent paid and the estimated fair rental is reported as support and expense in the period in which the premises are used.

Contributed Services

The Organization records only those contributed services which are a significant and integral part of the efforts of the Shelter and would have to be provided by outside vendors or personnel had the services not been contributed. Additionally, those services must fall under the control of the Shelter's Management and have a clearly measurable basis of valuation.

Donated Materials

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

Income Taxes

The Organization is a not-for-profit organization exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been included in the accompanying financial statements.

NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE

Management believes that all grants and contracts receivable are fully collectible as of June 30, 2009, and therefore, has not provided a related valuation allowance on these amounts.

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NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment are stated at cost, or if donated, at the approximate fair market value at the date of donation. An analysis of property and equipment at June 30, 2009 is as follows:

Building and improvements	$ 1,158,128
Equipment	62,853
Office furniture and equipment	163,940
Transportation equipment	124,766
	1,509,687
Less accumulated depreciation	712,135
Net property and equipment	$ 797,552

Depreciation expense was $58,736 for the year and has been allocated among the various cost centers in the Statement of Functional Expenses.

NOTE 4 - INVESTMENTS RESTRICTED

Investments as of June 30, 2009 are carried at quoted market prices and consists of mutual funds with a cost of $204,248 and a market value of $123,009. Mutual funds with a value of $50,000 have been permanently restricted as an endowment by the Board of Directors.

NOTE 5 - LINE OF CREDIT

The Organization has an unsecured demand line of credit with a bank in the amount of $100,000. At June 30, 2009, there was no outstanding principal balance owed. This loan is due on demand and has no fixed maturity date.

NOTE 6 - RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets at June 30, 2009 relate to funds contributed to the Organization restricted for education purposes.

Permanently restricted net assets at June 30, 2009 consist of investments to be held indefinitely, the income from which is generally expendable to support programs of the Organization.

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NOTE 7 - OPERATING LEASES

On March 4, 1986, the Organization entered into an agreement to lease the parcel of land on which the residential shelter was constructed for a period of fifteen (15) years commencing on April 4, 1986 for the annual rental of one dollar (1.00). On March 3, 1987, the first addendum to the lease agreement extended the period of the lease to twenty-five (25) years and provided for the option to renew the lease for five consecutive five year terms at the same annual rent.

On May 2, 2000 the Organization entered into an agreement to lease apartments in which the Poinciana program is located for a period of fifty (50) years for an annual rent of one dollar ($1.00). The parties may extend the term of the lease as long as the extension is consistent with the Master Lease and the Key West City Charter and Ordinance.

The Organization leases office space under operating leases expiring through 2012. Future minimum rentals under these leases are as follows:

Year Ending June 30,	
2010	$ 33,199
2011	9,161
2012	2,290
	$ 44,650

Rent expense under these leases for the year ended June 30, 2009 was $73,411.

The Organization also leases office equipment under non-cancelable leases through April, 2010. Rent expense under these operating leases was $45,684. Future minimum lease payments under these operating leases for the years ending June 30, are as follows:

Year Ending June 30,	
2010	$ 18,694
2011	17,144
2012	17,144
2013	17,144
2014	6,448
	$ 76,574

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NOTE 8 - RETIREMENT PLAN

The Organization sponsors a Simple IRA Plan covering all employees who elect to participate. Under the plan, the Organization contributes the lesser of 3% of the participant's wages or the participant's contribution. The Organization's contribution for the year ended June 30, 2009 was $14,264.

NOTE 9 - FUNDING/ECONOMIC DEPENDENCE

For the year ended June 30, 2009, approximately 77% of the Shelter's total revenues were derived from governmental and related entities. A significant reduction in the government funding, if this were to occur, may have an adverse effect on the Shelter's programs and activities.

NOTE 10 - CREDIT RISK

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash, investments and grants receivable. The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash. Credit risk with respect to governmental agency is mitigated by the taxing authority of the governmental entity funding the programs. The Organization's investments in mutual funds are subject to the usual risk of market fluctuations inherent in these types of investments.

NOTE 11 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosures through October 27, 2009, the date the financial statements were available to be issued.

MAGRAM & MAGRAM, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON SUPPLEMENTAL INFORMATION

To The Board of Directors
Florida Keys Children's Shelter, Inc.
Tavernier, Florida

Our report on our audit of the basic financial statements of The Florida Keys Children's Shelter, Inc. for the year ended June 30, 2009 appears on page 1. Our audit was performed for the purpose of forming an opinion on the basic financial statements of the Florida Keys Children's Shelter, Inc. taken as a whole. The supplemental information included herein on page 15 is presented for purposes of additional analysis as required by Chapter 10.650, the Rules of the Auditor General and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Magram & Magram, P.A.

MAGRAM & MAGRAM, P.A.
October 16, 2009

1301 International Parkway, Suite 150 Sunrise, Florida 33323 (305) 275-2557 (954) 449-7624 Fax (305) 275-2588
103400 Overseas Highway Suite 230 Key Largo, Florida 33037 (305) 451-0444

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FLORIDA KEYS CHILDREN'S SHELTER, INC.
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2009

State Agency, State Project	CSFA Number	Grantor Contract Number	Expenditures
Indirect Projects			
Department of Juvenile Justice passed through Florida Network of Youth and Family Services CINS/FINS	80.005	N/A	$ 647,742
Department of Children and Families passed through Southermost Homeless Challenge Grant	60.014	N/A	20,526
Department of Transporation passed through Guidance Clinic of the Middle Keys, Inc.	55.001	N/A	10,500
Total Indirect Projects			678,768
Total Expenditures of State Financial Assistance			$ 678,768

The significant accounting policies for the schedule of state financial assistance are stated in Note 1 -Nature of the Organization and Summary of Significant Accounting Policies of the notes to the basic financial statements

See report of independent certified public accountants on supplemental information.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS 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
Florida Keys Children's Shelter, Inc.
Tavernier, Florida

We have audited the financial statements of the Florida Keys Children's Shelter, Inc. (the "Organization") as of and for the year ended June 30, 2009 and have issued our report thereon dated October 16, 2009. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

1301 International Parkway, Suite 150 Sunrise, Florida 33323 (305) 275-2557 (954) 449-7624 Fax (305) 275-2588
103400 Overseas Highway Suite 230 Key Largo, Florida 33037 (305) 451-0444

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Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be 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 misstatements, 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 information and use of the board of directors, management and federal, state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Magram & Magram, P.A.

MAGRAM & MAGRAM, P.A.
October 16, 2009

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE CHAPTER 10.650 RULES OF THE AUDITOR GENERAL

To the Board of Directors
Florida Keys Children's Shelter, Inc.
Tavernier, Florida

Compliance

We have audited the compliance of the Florida Keys Children's Shelter, Inc. with the types of compliance requirements described in the Executive Office of the Governor's State Projects Compliance Supplement that are applicable to each of its major state projects for the year ended June 30, 2009. The Florida Keys Children's Shelter, Inc.'s major state projects are identified in the summary of auditor's 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 state projects is the responsibility of the Florida Keys Children's Shelter, Inc.'s management. Our responsibility is to express an opinion on the Florida Keys Children's Shelter, Inc.'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 Chapter 10.650, Rules of the Auditor General. Those standards, and Chapter 10.650, Rules of Auditor General, 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 state project occurred. An audit includes examining, on a test basis, evidence about the Florida Keys Children's Shelter, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Florida Keys Children's Shelter, Inc.'s compliance with those requirements.

In our opinion, the Florida Keys Children's Shelter, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major state projects for the year ended June 30, 2009.

1301 International Parkway, Suite 150 Sunrise, Florida 33323 (305) 275-2557 (954) 449-7624 Fax (305) 275-2588
103400 Overseas Highway Suite 230 Key Largo, Florida 33037 (305) 451-0444

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Internal Control Over Compliance

The Management of the Florida Keys Children's Shelter, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state projects. In planning and performing our audit, we considered the Organization.'s internal control over compliance with requirements that could have a direct and material effect on a state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Florida Keys Children's Shelter, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a state project on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a state project such that there is more than remote likelihood that noncompliance with a type of compliance requirement of a state project that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state project will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 information and use of the board of directors, management and federal, state and local awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

Magram & Magram, P.A.

MAGRAM & MAGRAM, P.A.
October 16, 2009

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THE FLORIDA KEYS CHILDREN'S SHELTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - STATE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2009

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	____ Yes _X_ No
Reportable condition(s) identified not considered to be material weakness(es)	____ Yes _X_ None Reported
Noncompliance material to financial statements noted	____ Yes _X_ No
State Financial Assistance	
Internal control over major state projects:	
Material weakness(es) identified?	____ Yes _X_ No
Reportable condition(s) identified not considered to be material weakness(es)?	____ Yes _X_ None Reported
Type of auditor's report issued on compliance for major state projects:	Unqualified

See report of Independent Certified Public Accountant on Supplemental Information

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THE FLORIDA KEYS CHILDREN'S SHELTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - STATE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2009

State Financial Assistance Continued

Identification of state projects:

Name of State Project	CSFA Number
State of Florida Office of Attorney General Minority Communities Crime Prevention	80.005
Dollar threshold used to distinguish between Type A and Type B projects for major state financial assistance:	$203,630

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings were reported

SECTION III - STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No findings were reported

SECTION IV - STATE FINANCIAL ASSISTANCE SUMMARY OF PRIOR AUDIT FINDINGS

No findings were reported

SECTION V - FINANCIAL ASSISTANCE - MANAGEMENT LETTER

No management letter was issued

See report of Independent Certified Public Accountant on Supplemental Information

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11/03/2009 11:31 AM

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 7/01/08 , and ending 6/30/09

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: FLORIDA KEYS CHILDRENS SHELTER, INC

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 73 HIGH POINT ROAD | Room/suite

City or town, state or country, and ZIP + 4: TAVERNIER FL 33070

D Employer identification number: 59-2605356

E Telephone number: 305-852-4646

G Gross receipts $ 2,080,929

F Name and address of principal officer:
KATHLEEN TUELL
SAME AS ABOVE

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No

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

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

J Website: ▶ FKCS.ORG

H(c) Group exemption number ▶

K Type of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1985

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
PROVIDE SHELTER FOR CHILDREN

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of employees (Part V, line 2a)	5	43
6	Total number of volunteers (estimate if necessary)	6	
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	730,704	1,230,601
	9	Program service revenue (Part VIII, line 2g)	1,188,068	796,200
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,485	12,931
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	402,855	29,278
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,335,112	2,069,010
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,337,300	1,500,917
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 108,359		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,030,591	711,090
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,367,891	2,212,007
	19	Revenue less expenses. Subtract line 18 from line 12	-32,779	-142,997
			Beginning of Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,409,177	1,176,027
	21	Total liabilities (Part X, line 26)	220,034	186,374
	22	Net assets or fund balances. Subtract line 21 from line 20	1,189,143	989,653

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

▶ x Kathleen Tuell — Signature of officer — Date: X Nov. 10, 2009

▶ Kathleen Tuell, President and Chief Executive Officer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Howard J. Magram — Date 11/03/09 — Check if self-employed ▶ [ ] — Preparer's identifying number (see instructions) 261-72-7507

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ MAGRAM & MAGRAM, P.A.
1301 INTERNATIONAL PKWY STE 150
SUNRISE, FL 33323

EIN ▶ 65-0876957

Phone no. ▶ 305-275-2557

May the IRS discuss this return with the preparer shown above? (see instructions) [ ] Yes [ ] No

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

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
PROVIDE SHELTER FOR CHILDREN

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 $ 1,991,513 including grants of $) (Revenue $)
THE SHELTER SPECIFIC AND PRIMARY PURPOSE IS TO OPERATE A SHELTER FOR THE ADVANCEMENT OF THE WELL-BEING OF ABUSED AND RUNAWAY CHILDREN. THIS IS ACCOMPLISHED BY OPERATING A SHELTER, EMERGENCY HOME, AND A RESIDENTIAL GROUP HOME. The ORGANIZATION ALSO PROVIDES FAMILY AND INDIVIDUAL COUNSELING, CASE MANAGEMENT, AND LIFE SKILL DEVELOPMENT

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

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

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

4e **Total program service expenses** ▶ $ 1,991,513 (Must equal Part IX, Line 25, column (B).)

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	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		X
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	5		
6	Did the organization maintain any donor advised funds or any 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	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than $15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25.	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**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? If "Yes," complete Schedule L, Part I	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		X

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Part IV Checklist of Required Schedules (continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 0			
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	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 43			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		X
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
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		X
b	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a		X
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 provide goods or services in exchange for any quid pro quo contribution of more than $75?		7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
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		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		X
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		X
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		X
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			

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body 1a 7			
b	Enter the number of voting members that are independent 1b 6			
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?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X	
11	Is there any officer, director or 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	11		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a	The organization's CEO, Executive Director, or top management official?	15a	X	
b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	15b	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Form 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: ▶ DAVID BLEY 73 HIGH POINT ROAD

TAVERNIER FL 33070 305-852-4246

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. 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, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- 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 officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
KURT ROCKENBACH CHAIR		X						0	0	0
WILLIAM LE DENT VICE CHAIR		X						0	0	0
KYM COLLINS TREASURER		X						0	0	0
DON FANELLI SECRETARY		X						0	0	0
KENNETH GRIFFITHS BOARD MEMBER		X						0	0	0
JAY ROURKE BOARD MEMBER		X						0	0	0
MARINA KAY WIATT STUDENT REP		X						0	0	0

H

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Total ▶										

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 0

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
H		

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	959,120			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	271,481			
	g Noncash contributions included in lines 1a-1f: $					
	h Total. Add lines 1a–1f ▶		1,230,601			
Program Service Revenue		Busn. Code				
	2a Program Service Revenue		796,200	796,200		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a–2f ▶		796,200			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		12,931	12,931		
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6a Gross Rents					
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss) ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	a 41,197				
	b Less: direct expenses	b 11,919				
	c Net income or (loss) from fundraising events ▶		29,278			29,278
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities ▶					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory ▶					
	Miscellaneous Revenue	Busn. Code				
	11a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a–11d ▶					
	12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶		2,069,010	809,131	0	29,278

H

Part IX Statement of Functional Expenses

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	120,000	108,000	12,000	
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	1,136,056	1,056,796	29,260	50,000
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	14,264	11,526	1,238	1,500
9 Other employee benefits	131,641	122,284	4,357	5,000
10 Payroll taxes	98,956	94,589	353	4,014
11 Fees for services (non-employees):				
a Management				
b Legal	1,800	1,440	360	
c Accounting	12,875	10,300	2,575	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	5,459	5,459		
13 Office expenses	110,531	88,425	16,580	5,526
14 Information technology				
15 Royalties				
16 Occupancy	168,762	135,010	25,314	8,438
17 Travel	28,380	28,380		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	58,736	46,989	8,810	2,937
23 Insurance	10,156	8,125	1,523	508
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 FOOD SERVICES	90,791	90,791		
b REPAIRS AND MAINTENANCE	46,446	37,157	6,966	2,323
c OTHER PROGRAM COSTS	41,808	41,808		
d PAYROLL SERVICE FEES	25,254	23,408	833	1,013
e TRANSPORTATION	24,062	24,062		
f All other expenses	86,030	56,964	1,966	27,100
25 **Total functional expenses.** Add lines 1 through 24f	2,212,007	1,991,513	112,135	108,359
26 **Joint Costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing			5,354	1	18,935
	2 Savings and temporary cash investments			137,329	2	17,907
	3 Pledges and grants receivable, net			221,100	3	171,524
	4 Accounts receivable, net				4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L				5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L				6	
	7 Notes and loans receivable, net				7	
	8 Inventories for sale or use				8	
	9 Prepaid expenses and deferred charges			21,914	9	39,623
	10a Land, buildings, and equipment: cost basis	10a	1,509,687			
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b	712,135	851,477	10c	797,552
	11 Investments—publicly traded securities			166,734	11	123,009
	12 Investments—other securities. See Part IV, line 11				12	
	13 Investments—program-related. See Part IV, line 11				13	
	14 Intangible assets				14	
	15 Other assets. See Part IV, line 11			5,269	15	7,477
	16 **Total assets.** Add lines 1 through 15 (must equal line 34)			1,409,177	16	1,176,027
Liabilities	17 Accounts payable and accrued expenses			220,034	17	186,374
	18 Grants payable				18	
	19 Deferred revenue				19	
	20 Tax-exempt bond liabilities				20	
	21 Escrow account liability. Complete Part IV of Schedule D				21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				22	
	23 Secured mortgages and notes payable to unrelated third parties				23	
	24 Unsecured notes and loans payable				24	
	25 Other liabilities. Complete Part X of Schedule D				25	
	26 **Total liabilities.** Add lines 17 through 25			220,034	26	186,374
Net Assets or Fund Balances	**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**					
	27 Unrestricted net assets			1,139,143	27	928,599
	28 Temporarily restricted net assets				28	11,054
	29 Permanently restricted net assets			50,000	29	50,000
	Organizations that do not follow SFAS 117, check here ▶ [ ] 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			1,189,143	33	989,653
	34 Total liabilities and net assets/fund balances			1,409,177	34	1,176,027

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b		X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		
b	If "Yes," did the organization undergo the required audit or audits?	3b		

H

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: FLORIDA KEYS CHILDRENS SHELTER, INC

Employer identification number: 59-2605356

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

2 [ ] A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 [ ] An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

10 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a [ ] Type I b [ ] Type II c [ ] Type III–Functionally Integrated d [ ] Type III–Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the organizations the organization supports.

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

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,712,922	1,913,373	2,039,213	1,918,772	2,026,801	9,611,081
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	75,480	67,220	82,853	109,150	76,840	411,543
4 **Total.** Add lines 1-3	1,788,402	1,980,593	2,122,066	2,027,922	2,103,641	10,022,624
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						10,022,624

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	1,788,402	1,980,593	2,122,066	2,027,922	2,103,641	10,022,624
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,547	2,907	15,728	13,485	12,931	47,598
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						10,070,222

12 Gross receipts from related activities, etc. (see instructions) 12 444,986

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) 14 99.5273 %

15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f 15 99.6827 %

16a **33 1/3 % support test—2008.** 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 ▶ ☒

b **33 1/3 % support test—2007.** 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 ▶ ☐

17a **10%-facts-and-circumstances test—2008.** 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 ▶ ☐

b **10%-facts-and-circumstances test—2007.** 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 ▶ ☐

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 ▶ ☐

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 1-5						
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 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	%

19a **33 1/3 % support tests—2008.** 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—2007.** 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 ▶ ☐

A

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

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, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization: FLORIDA KEYS CHILDRENS SHELTER, INC

Employer identification number: 59-2605356

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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 organizations 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

[X] For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/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 Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some 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. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

H

Name of organization: FLORIDA KEYS CHILDRENS SHELTER, INC

Employer identification number: 59-2605356

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ECKERD FAMILY FOUNDATION 3000 BAYPORT DRIVE S, SUITE # 560 TAMPA FL 33607	$ 46,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	KEYS CHILDRENS FOUNDATION 24 DOCKSIDE LN, PMB 139 KEY LARGO FL 33037	$ 52,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

H

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047
2008
Open to Public Inspection

Name of the organization: FLORIDA KEYS CHILDRENS SHELTER, INC

Employer identification number: 59-2605356

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 may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other 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)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

2 Complete lines 2a–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 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 taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _ _ _ _ _ _ _

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 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 Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

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

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

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

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

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

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

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		931,571	439,279	492,292
b Buildings		226,557	46,382	180,175
c Leasehold improvements		62,853	25,994	36,859
d Equipment		288,706	200,480	88,226
e Other				
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				797,552

H

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 and other financial products		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col. (B) line 12.) ▶		

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) should 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
Total. (Column (b) should equal Form 990, Part X, col. (B) line 15.) ▶	

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

(a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) should equal Form 990, Part X, col. (B) line 25.) ▶	

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.

H

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,069,010
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,212,007
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-142,997
4	Net unrealized gains (losses) on investments	4	-56,492
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-56,492
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-199,489

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	2,089,358
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	-56,492		
b	Donated services and use of facilities	2b	76,840		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	20,348
3	Subtract line 2e from line 1			3	2,069,010
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			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part 1, line 12.)			5	2,069,010

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

1	Total expenses and losses per audited financial statements			1	2,288,847
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	76,840		
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	76,840
3	Subtract line 2e from line 1			3	2,212,007
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 should equal Form 990, Part I, line 18.)			5	2,212,007

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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

H

Part XIV Supplemental Information (continued)

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047
2008
Open To Public Inspection

Name of the organization: FLORIDA KEYS CHILDRENS SHELTER, INC

Employer identification number: 59-2605356

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

H

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 FORMAL FUNCTION (event type)	(b) Event #2 (event type)	(c) Other Events None (total number)	(d) Total Events (Add col. (a) through col. (c))
Revenue	1 Gross receipts	41,197			41,197
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	41,197			41,197
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	11,919			11,919
	8 Direct expense summary. Add lines 4 through 7 in column (d) ▶				(11,919)
	9 Net income summary. Combine lines 3 and 8 in column (d) ▶				29,278

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))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary. Combine lines 1 and 7 in column (d) ▶				

			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		

H

DAA

			Yes	No
13 Indicate the percentage of gaming activity operated in:				
a The organization's facility	13a	%		
b An outside facility	13b	%		
14 Provide 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:				
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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $				

H

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: FLORIDA KEYS CHILDRENS SHELTER, INC

Employer identification number: 59-2605356

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members

yes

Form 990, Part VI, Line 10 - Organization's Process Used to Review Form 990

Tax return form 990 given to the auditing committee who compares the return to the audited financial statements before filing with the return with the Internal Revenue Service

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Policy is reveiwed annually with all key employees and board members

Form 990, Part VI, Line 15a - Compensation Process for Top Official

yes

Form 990, Part VI, Line 15b - Compensation Process for Officers

The president and all key employees salaries are reviewed and approved by the board of directors annually

H

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment Sequence No. **67**

Name(s) shown on return: FLORIDA KEYS CHILDRENS SHELTER, INC

Identifying number: 59-2605356

Business or activity to which this form relates: Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	58,736

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	58,736
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

H

There are no amounts for Page 2

Federal Statements

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
DUES AND SUBSCRIPTIONS	$ 15,944	$ 14,350	$ 1,594	$
PROGRAM SUPPLIES	13,900	13,900		
CLOTHING	12,110	12,110		
Repairs/Maintenance	9,559			9,559
Printing and Publications	9,335			9,335
RECREATION	7,730	7,730		
	6,600			6,600
SECURITY	3,718	3,346	372	
EMPLOYEE BACKGROUND CHECK	2,380	2,380		
MISCELLANEOUS	1,893	1,893		
Supplies	1,606			1,606
ACCREDITATION	1,255	1,255		
Total	$ 86,030	$ 56,964	$ 1,966	$ 27,100

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248344558
Jan. 26, 2010 LTR 4168C E0
59-2605356 000000 00
00015058
BODC: TE

FLORIDA KEYS CHILDRENS SHELTER INC
73 HIGH POINT RD
TAVERNIER FL 33070-2005

016165

Employer Identification Number: 59-2605356
Person to Contact: Mr. Burns
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 14, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1987.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248344558
Jan. 26, 2010 LTR 4168C E0
59-2605356 000000 00
00015058
BODC: TE

FLORIDA KEYS CHILDRENS SHELTER INC
73 HIGH POINT RD
TAVERNIER FL 33070-2005

016165

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Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

J

0248344558
Jan. 26, 2010 LTR 4168C E0
59-2605356 000000 00
00015059

FLORIDA KEYS CHILDRENS SHELTER INC
73 HIGH POINT RD
TAVERNIER FL 33070-2005

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

J

2009 / 2010
MONROE COUNTY BUSINESS TAX RECEIPT
EXPIRES SEPTEMBER 30, 2010

RECEIPT# 46110-26253

Business Name: FLORIDA KEYS CHILDRENS SHELTER INC

Owner Name: FLORIDA KEYS CHILDRENS SHELTER
Mailing Address: 73 HIGH POINT RD
TAVERNIER, FL 33070

Exemption: 003-30.00: NON PROFIT
Business Location: 73 HIGH POINT RD
TAVERNIER, FL 33070
Business Phone: 305-852-4246
Business Type: PROFESSIONALS
(CHILDRENS SHELTER)

Rooms	Seats	Employees	Machines	Stalls
0	0	0	0 / 0	0

For Vending Business Only
Number of Machines : Vending Type :

Tax Amount	Transfer Fee	Sub-Total	Penalty	Prior Years	Collection Cost	Total Paid
				$0.00		

PAID-103-08-00001129 07/20/2009 0.00

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT WHEN VALIDATED

Danise D. Henriquez, CFC, Tax Collector
PO Box 1129, Key West, FL 33041

THIS IS ONLY A TAX. YOU MUST MEET ALL COUNTY AND/OR MUNICIPALITY PLANNING AND ZONING REQUIREMENTS.

MONROE COUNTY BUSINESS TAX RECEIPT

K

Contracted Emergency Shelter Certificate of License Standard License

License Number: **FKCS 0210-4000-89**

Name: **FLORIDA KEYS CHILDREN'S SHELTER, INC.**

Address: **73 High Point Road**

City/State/Zip: **Tavernier, FL 33070**

County: **Monroe**

Capacity: **Eighteen (18)**

The Department of Children and Families being satisfied that this Contracted Emergency Shelter is in substantial compliance with Chapter 65C-14, Florida Administrative Code, adopted by the Department and authorized in section 409.175 of the Florida Statutes, approves a **Standard License** to operate this Shelter. This certificate is issued on the **1st day of February 2010 and expires on the 31st day of January 2011 .**

This license may be renewed, revoked, extended, withdrawn, for cause.

CIRCUIT ADMINISTRATOR

DISPLAY CERTIFICATE IN A CONSPICUOUS PLACE

ORIGINAL - CUSTOMER Non-Transferable

FLORIDA DEPARTMENT OF HEALTH

STATE OF FLORIDA
DEPARTMENT OF HEALTH

313391

OPERATING PERMIT

For: Food Program-Residential Facilities

Issued To: **Florida Keys Children's Shelter**
73 High Point Rd

Tavernier, FL 33070

Mailed To: **Florida Keys Children's Shelter**
73 High Point Rd.

Tavernier, FL 33070

Audit Control: F00198
Permit Number: **44-48-00180**

County: **Monroe**

Issue Date: 09/21/09
Amount Paid: $ 135.00
Date Paid: 9/21/09

Permit Expires On:
September 30, 2010

ISSUED BY: Monroe County Health Dept.
3333 Overseas Highway, Marathon, Florida 33050 (305) 289-2721

Signature Bobbi Sleighter
ENVIRONMENTAL HEALTH ADMINISTRATOR

Please verify all information, make changes where applicable

N

Florida Keys Children's Shelter
Personnel Policy and Procedure

Title: Equal Employment Opportunity	Number: B.5 (COA HR 1.01)	Section: Employment
Date Issued: January 1995	Date Reviewed: 12/24/07	Date Revised: 1/02/08
Approved By:		
President and Chief Executive Officer:	Chief Operating Officer:	Date of Approval: 1-9-08

Purpose: **To ensure that the Organization shall recruit, hire, train, promote assign, transfer, lay off, and terminate employees based on their own abilities, achievement and experience free from discrimination based upon race, color, religion, sex, sexual orientation, age, national origin, marital status, disability, pregnancy or childbirth-related concerns, or veteran status and shall provide pay without respect to these factors.**

Policy: Discrimination of any form, by the Organization's employees, shall not be tolerated.

Procedure: The Organization will base all decisions on employment so as to further the principle of equal employment opportunity. The Organization will ensure that promotion decisions are in accord with the principle of equal employment opportunity by imposing only valid requirements for promotional opportunities. All personnel actions such as compensation, benefits, transfers, layoff's, company-sponsored training, social and recreational programs will be administered free from discrimination based upon race, color, religion, sex, sexual orientation, age, national origin, marital status, disability, pregnancy or childbirth-related concerns, or veteran status.

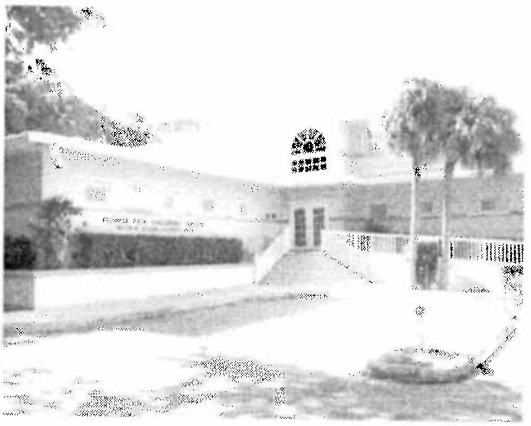
In establishing this policy, the Organization recognizes the need to initiate and maintain affirmative personnel measures to ensure the achievement of equal employment opportunities in all aspects of our workplace settings, conditions and decisions. It shall be the responsibility of all employees to abide by and carry out the letter, spirit and intent of the Organization's equal employment commitment.

All personnel recruitment advertisements carry the statement "Equal Opportunity Employer."

At least every two years the Organization will review external information for shifts in county demographics and compare that information with the diversity within the Organization. (Census information becomes available every 10 years). The President and Chief Executive Officer is responsible for developing and implementing an equal opportunity employment plan. The President and Chief Executive Officer, with the Senior Management Team, will review the achievements and failures of the implementation process.

FLORIDA NETWORK
of youth and family services

Florida Network of Youth and Family Services Compliance Monitoring Report for



Florida Keys Children's Shelter

73 High Point Rd.
Tavernier, FL 33070

Compliance Monitoring Services Provided by

FOREFRONT CONSULTING LLC
PROFESSIONAL BUSINESS SERVICES

P

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P

EXECUTIVE SUMMARY

Introduction

Forefront LLC conducted the Comprehensive Compliance Monitoring visit for Florida Keys Children's Shelter (FKCS) for the FY 2009-2010 contract on November 30, 2009 at the 73 High Point Rd., Tavernier, FL 33070 location. The participants of the monitoring visit consisted of Marcia Tavares, Consultant for Forefront LLC, and agency representatives: Kathy Tuell, Executive Director; Bill Mann, COO; Ben Kemmer, Chief Learning and Evaluation Officer; and Loriann Collepardi, Shelter Coordinator.

The reviewer was apprised of a few programmatic updates that occurred since the last monitoring visit regarding funding, personnel, building improvements. These updates are summarized as follows:

- Loss of $240,000 funding : $225,000 from DCF for the Wesley House Program and $15,000 in County funds
- Personnel changes- Ben Kemmer's new position title is Chief Learning and Evaluation Officer. Mr. Kemmer is assigned to responsibilities of staff training and development and Quality Assurance. Additionally, Loriann Collepardi former residential counselor is the new Shelter Coordinator.
- The facility now boasts a new roof installed in June 2009 as a result of funding through FEMA. Interior improvements include the painting of murals in the youth bedrooms which is a volunteer project by professional local artists. Both staff and program youth participate in the painting of the murals.

Purpose

Program monitoring is conducted to ascertain whether or not the CINS/FINS provider is performing in accordance with the guidelines established in the subcontract. FKCS is contracted with the Florida Network of Youth and Family Services (FNYFS), to provide direct services to Children/Families in Need of Services (CINS/FINS).

The services to be provided are identified in Contract **Section A**, Descriptions and Specifications and **Section B,** Delivery and Performance. This contract, executed for the period July 1, 2009 through June 30, 2010, is funded with General Revenue Funds and also allows the service provider to draw down dollars for Title IV-E Social Security Funds.

The staff of FKCS was most cooperative with the Review Team in all phases of the monitoring process. Prior to the Team's on-site visit, FKCS was notified of the monitoring visit and informed how to obtain all of the current monitoring tools that were to be utilized. In addition, a Document Request List was provided in advance, listing specific documents and files to be available during the onsite visit.

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Approach

The monitoring tool was developed by reviewing the specific requirements of the CINS/FINS contract in order to ensure that it is the most appropriate instrument by which the program is reviewed. The goal of the review is to utilize a standard instrument to determine both the quality of service delivery and compliance. Indicators listed in the tool are reviewed individually in terms of performance and compliance. Performance for each indicator is categorized into one of five possible ratings: Exceeded, Fully Met, Conditionally Acceptable, Unacceptable, and Not Applicable. Indicators evaluated as conditionally acceptable are those in which achievement is less than acceptable or frequent deficiencies occur. A recommendation will be made for each conditionally acceptable indicator. Areas of noncompliance are characterized as unacceptable, requiring a corrective action.

Methodology

The review process involves the inspection of multiple data sources to document policy, procedure and practice. These include program records, files, staff and/or client interviews and observation of the facility's operations. Reviewer's findings are determined based on a substantiated review all data sources, using the following aforementioned definitions as a guide.

- *Exceeded*
  - *Achievement is consistently demonstrated and is performed above and beyond the required standards*
- *Fully Met*
  - Achievement as established by the indicators.
- *Conditionally Acceptable*
  - Achievement is less than established indicators or frequent deficiencies occur.
- *Unacceptable*
  - Achievement is not observed, missing necessary actions, done poorly, or
- *Not Applicable*

Conclusions

In general, the Reviewer found that FKCS is in compliance with the contract requirements. **Specifically, FKCS received a commendable rating as a result of achieving an overall 82% compliance rating on sixty-five (65) of the seventy-nine (79) applicable contract indicators.** All of the staff were very cooperative and friendly during the visit which created a productive and hospitable monitoring environment.

The following summaries, in monitoring tool order, are the in-depth evaluations of each review section with all findings clearly documented. Copies of all completed tools utilized during the visit to determine these ratings will be maintained on file with the Reviewer. If any information or clarification is required, please contact Keith Carr by E-mail: keithcarr@forefrontllc.net

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SECTION I: GENERAL ADMINISTRATIVE REVIEW REPORT

I. INTRODUCTION

The General Administrative section of the Monitoring Tool consists of fourteen (14) indicators to determine FKCS's compliance with the contract's terms and conditions regarding specific administrative requirements. It includes an evaluation of the provider's compliance with general accounting policies, and compliance with the minimum fiscal policy/procedures that are required by the Florida Statutes as they relate to child care agencies. These indicators include DJJ peer review participation, DJJ Annual QA audit, limits of insurance coverage, and fiscal practice.

II. METHODOLOGY

To assess compliance with the terms and conditions of the contract, the following items were reviewed:

- DJJ QA Peer Review Certificates
- Bureau of Quality Assurance (QA) report, August 2009
- Certificate of Liability Insurance
- Accounting Policies and Procedures
- General ledger
- Fiscal files
- Petty cash ledger
- Budget to actual reports
- Letter from Gevity regarding Federal Quarterly Payroll Tax Return (Form 941) and the Florida Unemployment Compensation Tax (UTC)
- Single Audit completed for the years ending June 30, 2008 and 2007
- Samplings of expenditures and vendor files
- Invoices
- Standard Operating Procedures

III. COMPLIANCE

In assessing FKCS's compliance with items necessary to provide general administrative services, this section of the monitoring tool evaluates the provider's participation with DJJ QA as Peer Reviewer and QA performance rating, adherence with licensure as well as federal state and local laws, compliance with GAAP and presence of internal financial controls, and maintenance of current and adequate limits of insurance. This section has fourteen (14) indicators, one of which was rated Not Applicable since the provider has not purchased any equipment with DJJ funds. Twelve (12) of the remaining thirteen (13) indicators were fully met, and one (1) was rated conditionally acceptable.

The indicator rated as Conditionally Acceptable is listed below:

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CONDITIONALLY ACCEPTABLE

Indicator	Finding	Recommendations
Agency maintains a general ledger and the corresponding source documents. General ledger must be set up to track the activity of the grant separately (standard account numbers / separate funds for each revenue source, etc.).	Documentation and interview with Dave Bley, CFO: Provider has an agency-wide General Ledger for FY 09-2010. The GL includes the funder and amount for each of the agency's revenue source. At the end of each FY, an actual Expenses and Revenue Report is submitted to the FNYFS for the CINS/FINS program. The provider has purchased and is in the process of installing new software that will facilitate separating the activity of each funding source	Ensure that the new accounting software when installed is set up to create a separate GL for each funding source so that the activity of each grant can be monitored separately.

IV. RESULTS

Based on the review of the documents in this section of the Monitoring Tool, it was determined that FKCS's performance regarding **General Administrative and Fiscal Requirements is commendable as a result of a compliance rating of 92%.** Only one (1) item was found to be conditionally acceptable and there are no unacceptable indicators for this section of the review. The recommendation is listed above for the conditionally acceptable indicator.

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SECTION II: FACILITY SAFETY/SECURITY, OPERATIONS & REPORTING

I. INTRODUCTION

The Facility Safety/Security, Operations & Reporting section of the Monitoring Tool consists of forty-seven (47) indicators to help ensure FKCS's compliance with the contract's terms and conditions regarding the provision of basic human, health, and mental health services to CINS/FINS youth in temporary shelter care. In addition, the tool is designed to ensure that these services are provided in an environment that minimizes risk and ensures the safety of the youth and staff in the program.

II. METHODOLOGY

This section of the monitoring tool evaluates FKCS's compliance with Program, Property and Facility requirements, in CINS/FINS Residential services, and Suicide Prevention Policies and Procedures as well as DJJ CCC Incident Reporting, applicable to both Residential and Non-Residential Services. The key indicators in the tool are contained in the following general areas related to basic human, health, and mental health services and facility/program safety:

- Fire Safety and Health Standards
- General alert system
- Medication policy and practice
- Facility and site inspection
- Staffing
- DJJ CCC Incident Reporting
- Management Accountability

To ensure compliance with the terms and conditions of the contract, the following items were reviewed:

- Agency Emergency Disaster Plan
- Agency Fire Drill Log
- Agency emergency drill log
- Verification of all equipment including first aid kit, knife for life and bio-hazard and sharps disposal bin.
- Fort Myer's Fire Prevention Bureau-Annual Fire Inspection Report
- Eagle Fire Sprinklers Inc. quarterly inspections of the fire sprinkler system and annual kitchen hood inspection
- Residential Group Care Inspection Report
- Annual Operating Permit by the Florida Department of Health
- Agency menu approved by licensed Dietician
- Food Inspection Reports
- General alert practice
- Program logbook
- Program Medication Distribution Record
- Storage of medication

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- Inventories of controlled and non-controlled substances, and OTC medications
- Sharps inventory
- Certificate of License by the Department of Children and Families
- Egress plans
- Digital camera monitoring system
- Chemical inventory, storage, and Material Safety Data Sheets (MSDS
- Staff schedule
- Agency Standard Operating Policies and Procedures – Suicide Prevention Plan.
- Grievances
- DJJ CCC reportable Incident reports
- Internal Management Accountability processes

III. COMPLIANCE

One of the forty-seven (47) indicators in this monitoring section was rated Not Applicable. The indicator rated not applicable pertains to the Food Handler's Certificate which does not apply to facilities where food preparation is for less than twenty-five (25) residents. Of the remaining forty-six (46) indicators, thirty-six (36) indicators were fully met, ten (10) were rated conditionally acceptable, and none were unacceptable.

The indicators rated as Conditionally Acceptable are listed below:

CONDITIONALLY ACCEPTABLE

Indicator	Finding	Recommendations
Completes 1 mock emergency drill per shift per quarter.	Documentation: Emergency drills for the period May-November 2009. May 2009: 1st shift Jun 2009: 2nd and 3rd shifts Jul 2009: 1st and 2nd shifts Aug 2009: 2nd shift Oct 2009: 3rd shift Nov 2009: 2nd shift The 1st shift did not complete its quarterly drill in September and the 3rd shift's quarterly drill due in September was late.	Provider must implement a system to ensure that emergency drills are conducted on each shift consistently on a quarterly basis.
Facility is equipped with knife-for-life, fully stocked first aid kits, wire cutters and bio-hazard waste disposal bin(s).	Observation: Verification of all equipment including first aid kits, knife for life and bio-hazard bag. First aid kits are located in the vans, kitchen, and medication room. An inventory of the first aid kits was not available during the visit.	Conduct a weekly inventory and inspection of the first aid kits to ensure that they are fully stocked and expired items are replaced.
MDR form contains all required components (name, photo, allergies/precautions and signatures).	Documentation and Observation: The MDR form contained the required information such as the youth's name, side effects, dates and amount distributed, amount remaining, and staff and youth	**A)** A copy of the youth's photo should be included in the MDR. **B)** Ensure that all information is completed on the MDR and "N/A" or "none" is noted as appropriate.

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	signatures. However, the youths' photos were missing from the MDR during the visit. Also, the allergies section of the form was not consistently completed by staff.	
All controlled substances are inventoried during each shift (3 times per day). Agency posts an updated list of controlled substances.	The end of Shift Controlled Medication Count Sheet is used to document counts by both the outgoing and incoming shift. The supervisor also conducts weekly administrative counts to review for accuracy. Although the medication count was found to be accurate, the inventory was not documented by either incoming or outgoing staff of various shifts on some days.	In adherence to the provider's policy and procedures, both incoming and outgoing staff responsible for counting the medication must ensure that the counts are documented on the Medication Count Sheet at the beginning and end of each shift.
All interior lighting is operational and interior areas are clean and free of insect infestation and furniture is in good order and interior areas are free from graffiti.	Observation during tour. Floors and rugs (lounge and game-room) throughout the facility are in need of cleaning. Provider indicated that these areas will be cleaned upon completion of the painting in the bedrooms and hallways. A couple of drawers on the dressers and desks in various rooms were dislodged from the safety track and need to be reattached.	A) The flooring in areas not scheduled for painting should be cleaned as soon as possible and include the rug in the youth lounge. B) Repair all dresser drawers that are not attached to the safety track
Supervisor makes weekly entries on operational and other issues and direct care staff consistently reviews entries of past 2 shifts.	Observation and review of the logbook during the tour. Inconsistency was noted for both staff and supervisory reviews of the logbook.	Provider must ensure that each staff consistently reviews entries of the logbook for the past 2 shifts and that the supervisor/designee reviews the logbook on a weekly basis.
Schedule is posted and there is at least 1 staff on duty the same gender as the youth.	The current Staff Schedule was reviewed. The schedule does not show direct care staff coverage of male and female staff on all shifts. Provider indicated that efforts to recruit male staff have been unsuccessful.	Provider must continue in its efforts to recruit male staff. In the meantime, provider may consider revising the current schedule to ensure that staff of same gender as youth is on schedule at all times.
Suicide prevention policies and procedures are understood and followed. Staff is trained on and demonstrates an understanding of the suicide prevention policies and procedures. Applicable documentation indicates that the staff is following the policies and procedures appropriately.	Documentation: Case file review. Three (2 residential & 1 non-res) of the 11 files reviewed were applicable. The SPS was completed for all three and the results were subclinical for 2 of the youth. The licensed staff reviewed the SPS and noted suspension of sight and sound in the logbook for a youth with prior suicidal risk history who is currently on medication. However, the progress notes in 2 of the 3 files lack specific information about the SPS evaluation and interventions implemented.	The provider must document the specific results of the SPS evaluation in the progress notes of the youth file and indicate the interventions that are implemented to ensure the safety of the youth. Also, all instructions given by the licensed clinician regarding the SPS evaluation and youth supervision must be documented in the logbook by such staff or other clinician under the direct supervision of the licensed staff.
All applicable DJJ CCC reportable Incidents shall be reported to the required parties within the mandated time period (s) (DJJ CCC and FNYFS).	Reviewed 6 incidents since the last onsite visit that occurred between 6/27/09 and 8/10/09. One of the 6 incidents, dated 7/13/09, was not reported within the two hours required. Per the incident, a youth	Staff must ensure that any incident involving the transport of youth to an outside medical facility is reported to CCC within 2 hours of occurrence of the incident.

	self-injured his hand and was transported by staff to the hospital for treatment. A summary of the medical outcome was provided on the report as well as notification of the parent.	

IV. RESULTS

Based on the review of the documents in this section of the Monitoring Tool, it was determined that FKCS's performance regarding **Facility Safety/Security, Operations & Reporting requirements is acceptable as a result of a compliance rating of 78% based on fully meeting 36 of the 46 applicable indicators.** Recommendations are outlined for the nine (9) conditionally acceptable indicators as discussed above.

SECTION III: QUALITY PROGRAMMING

I. INTRODUCTION

The Quality Programming section of the Monitoring Tool consists of twenty-two (22) indicators. The goal of the indicators are to: 1) ensure that the Provider provides training regarding the basic knowledge and procedures related to the care and custody of youth; 2) ensure compliance with federal, state and local regulations regarding the hiring of appropriate staff; and 3) ensure compliance with screening, centralized intake and assessment, service delivery, and behavior management in accordance with the requirements of CINS/FINS s.984.11, Florida Statutes.

Level 2 background screening is mandatory for employees and volunteers, working with direct access to youth, to ensure they meet statutory requirements of good moral character as required in s.435.05, F.S. Staff training ensures that staff assigned to the program has the proper credentials to perform their job responsibilities. Program orientation and training is essential. The primary goal of the CINS/FINS program is to provide services to pre-delinquent youth and their families in an effort to prevent entry into the Juvenile Justice System. It is essential that the services are to be implemented as indicated by the assessment of the youth and family's needs from the initial screening to the interventions deemed necessary to resolve crisis, protect or prevent harm to the youth, and/or reunite families.

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II. METHODOLOGY

In order to assess FKCS's compliance in meeting the Quality Programming requirements, the monitoring tool evaluates the provision of minimal training for full time and part time first year and ongoing staff as well as supervisory staff. These requirements are found in the Department's Quality Assurance Standards 1.07 and 1.08. Additionally, Background screening requirements as documented in QA 1.01 requires that a Level 2 screening is conducted for all staff and volunteers working in direct and continuous contact with youth, a rescreening is completed every five years after the date of the initial screening, and an Annual Affidavit of Compliance with Good Moral Character Standards is completed annually and sent to the DJJ Background Screening Unit by January 31st of each year. Finally, this section of the monitoring tool evaluates if the provider complies with the requirements for client case files as well as implementation of a behavior management system in the residential program.

In accordance with the terms and conditions of the contract, the following items were reviewed:

- Annual Training Plan
- First year training requirements
- Ongoing full time staff training requirements
- Part-time training requirements, if applicable

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- Supervisory training requirements
- Training files
- Background Screening
- Client case files
- Daily schedule
- Behavior Management System

III. COMPLIANCE

This section has twenty-two (22) indicators, two (2) of which were rated Not Applicable: 1) 5-year rescreening indicator was not applicable as none of the current employees met this requirement, and 2) the provider does not currently have any part time staff. Of the remaining twenty (20) indicators, two (2) were rated as exceptional, fifteen (15) fully met the requirements, three (3) were rated conditionally acceptable, and none of the indicators was unacceptable.

The indicators that exceeded the requirements are identified as best practices and are listed below:

EXCEEDED

Indicator	Finding	Comments
Verify that training records indicate that all full-time direct and continuing contact staff receives 80 hours training in their first year of employment.	Documentation: Training files for five (5) new hire/ first year staff since last onsite visit. All staff hires have exceeded or are on target for completing the 80 hours training and new staff have completed the orientation training.	Orientation training was completed and documented for all new hires. Training files were consistently organized and contained all of the supporting documents. Training record was current.
Verify that training records indicate that all full-time direct and continuing contact staff receive a minimum 24 hours of job-related training annually.	Training files for 3 ongoing full time direct care staff. Two of the three staff have exceeded the 24 hours required by QA annually. The 3rd staff has .5 hours to complete and is well in advance of the end of her training year in May 2010.	The training hours for continuing staff exceeds the number of annual hours required.

Those indicators rated as Conditionally Acceptable are listed below:

CONDITIONALLY ACCEPTABLE

Indicator	Finding	Recommendations
When youth are identified as having possible substance abuse (SA) (within 5 days & 30 day follow up) needs, they are referred to the appropriate professional for	Observation during client case-file review. Indicator is applicable to 9 of the 11 files reviewed. Four of the	A) When youth are referred for substance abuse treatment, the provider must follow-up within 30 calendar days of the referral for the status of the comprehensive

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services. (Referral timeframe requirements are not specified for Residential)	nonresidential cases were referred for substance abuse services within the 5 day timeframe; however, one was not referred on time. Follow-ups were not conducted within 30 days for three of the 4 referrals. It appears that the provider does not have specific guidelines in place that determines whether substance abuse treatment is required or not.	substance abuse assessment (SAA). Reasons for the delay must be documented in the case file if the SAA is not completed within 30 days. B) Provider must establish minimum guidelines or implement the use of a substance abuse assessment tool such as the SASSI tool to identify youth who should be referred for substance abuse treatment.
Service plans are implemented within 7 days of the completion of the assessment and include relative identified risks, multiple goals, persons responsible, location, frequency, duration and signatures of required parties. Reviews are conducted every 30 days or according to agency policy.	All service plans reviewed were completed within the required timeframe. Three residential youth were identified as having possible substance abuse risk; however, these issues were not elaborated in the progress notes or addressed in the service plans. Additionally, substance abuse prevention goals were missing in the case files of two of the nonresidential youth with substance abuse issues. Service plan reviews were completed on time for all applicable youth.	The QA standards do not specify referral timeframes for Residential youth. However, substance abuse issues identified must be addressed on the service plans of all applicable youth and appropriate referrals must be made when indicated.
Progress/Case notes are timely and contain details of major activities/services delivered.	The progress notes were not updated in a couple of the files reviewed with essential information such as substance abuse issues or the results of the SPS assessment	Progress notes must contain details of major activities and services delivered. Consequently, staff must ensure that the notes include the results of assessments; services implemented; and follow ups of services planned.

IV. RESULTS

Based on the review of the documents in this section of the Monitoring Tool, it was determined that FKCS's performance regarding Quality Programming is **commendable as a result of a compliance rating of 85%** on seventeen of the twenty applicable indicators. Recommendations are outlined for the three (3) conditionally acceptable indicators as discussed above.

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SUMMARY OF RECOMMENDATIONS

Recommendation: 1)
Ensure that the new accounting software when installed is set up to create a separate GL for each funding source so that the activity of each grant can be monitored separately.

Recommendation: 2)
Provider must implement a system to ensure that emergency drills are conducted on each shift consistently on a quarterly basis.

Recommendation: 3)
Conduct a weekly inventory and inspection of the first aid kits to ensure that they are fully stocked and expired items are replaced.

Recommendation: 4)
A) A copy of the youth's photo should be included in the MDR.
B) Ensure that all information is completed on the MDR and "N/A" or "none" is noted as appropriate.

Recommendation: 5)
In adherence to the provider's policy and procedures, both incoming and outgoing staff responsible for counting the medication must ensure that the counts are documented on the Medication Count Sheet at the beginning and end of each shift.

Recommendation: 6)
A) The flooring in areas not scheduled for painting should be cleaned as soon as possible and include the rug in the youth lounge.
B) Repair all dresser drawers that are not attached to the safety track

Recommendation: 7)
Provider must ensure that each staff consistently reviews entries of the logbook for the past 2 shifts and that the supervisor/designee reviews the logbook on a weekly basis.

Recommendation: 8)
Provider must continue in its efforts to recruit male staff. In the meantime, provider may consider revising the current schedule to ensure that staff of same gender as youth is on schedule at all times.

Recommendation: 9)
The provider must document the specific results of the SPS evaluation in the progress notes of the youth file and indicate the interventions that are implemented to ensure the safety of the youth.

Also, all instructions given by the licensed clinician regarding the SPS evaluation and youth supervision must be documented in the logbook by such staff or other clinician under the direct supervision of the licensed staff.

Recommendation: 10)
Staff must ensure that any incident involving the transport of youth to an outside medical facility is reported to CCC within 2 hours of occurrence of the incident.

Recommendation: 11)
A) When youth are referred for substance abuse treatment, the provider must follow-up within 30 calendar days of the referral for the status of the comprehensive substance abuse assessment (SAA). Reasons for the delay must be documented in the case file if the SAA is not completed within 30 days.
B) Provider must establish minimum guidelines or implement the use of a substance abuse assessment tool such as the SASSI tool to identify youth who should be referred for substance abuse treatment.

Recommendation: 12)
The QA standards do not specify referral timeframes for Residential youth. However, substance abuse issues identified must be addressed on the service plans of all applicable youth and appropriate referrals must be made when indicated.

Recommendation: 13)
Progress notes must contain details of major activities and services delivered. Consequently, staff must ensure that the notes include the results of assessments, services implemented, and follow ups of services planned.

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SUMMARY OF FINDINGS

FKCS has met the requirements for the CINS/FINS contract as they've achieved an acceptable rating on sixty-five (65) of the seventy-nine (79) applicable indicators of the CINS/FINS Monitoring Tool. **The overall rate of compliance for this contract is 82%.** There are no corrective actions cited as a result of the monitoring visit.

The provider is performing satisfactorily in meeting the terms of its contract. The program is meeting the needs of the targeted population and the majority of contract elements are being carried out in a manner, which meets or exceeds standards. The staff and administrators of FKCS should be proud of their efforts in providing quality services, given the difficult population it serves.

The Florida Network recognizes Kathy Tuell, Executive Director, and all her staff for their efforts in making the system of CINS/FINS service delivery to program participants and their families as effective as possible. In addition, we would like to thank Ben Kemmer, Loriann Collepardi, and other operational, programming, support and administrative staff for providing assistance during this review.

The provider must submit a corrective action plan, if listed, to address any and all items cited in the corresponding sections of this report. The provider's Corrective Action Plan should address the issues, corrective actions item cited, time frames and staff responsible. Responses to items cited for corrective actions are due to the Florida Network and the Florida Network Contract Manager within fourteen (14) working days of receipt of this report (See Florida Network Site for the Service Provider Corrective Action Form). The Florida Network Contract Manager will then review the response to the corrective action(s) to determine if the response adequately addresses the problem identified in the report within three (3) days. Upon approval the provider will then implement the approved measure to address the item(s) cited in the report. If the corrective action is successful in resolving the items cited in the report the contract monitor will notify the Provider in writing that the desired resolution has been achieved. Log on to the Florida Network (www.floridanetwork.org) website forms section and download the Service Provider Corrective Action Tracking Form.

Recommendations (1-13) are suggestions regarding general program and operations issues observed during the review. Although these areas have been cited as needing attention, these items do not necessarily require a written response.

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PHOTOGRAPHS OF THE FACILITY

FRONT FASCIA

BACKYARD

GAMEROOM

BEDROOM 1

BEDROOM 2

DINING ROOM

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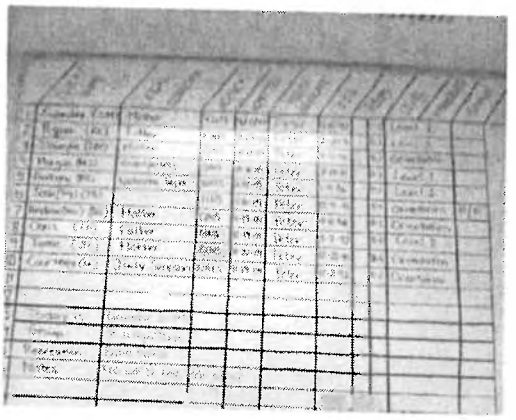
FIRST AID STATION



CENSUS/POINTS BOARD

MURAL IN YOUTH BEDROOM

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Florida Keys Children's Shelter

Celebrating the Lives of the More Than 22,000 Monroe County Children, Teens, Parents and Caregivers Receiving Help and Hope

Reflection and Celebration – 1989 to 2009

There are many ways to measure the success of an organization – longevity, accolades, numbers served, contract requirements, and new program acquisition among them. So let's take a look at where we've been and how we are doing:

Longevity

Over Twenty years ago a dedicated group of local community members set out to right a wrong. Without a local organization to care for children removed from their families due to allegations of abuse or neglect, children were held in the County jails. These men and women started the slow and often frustrating process of giving birth to a not-for-profit organization. They raised money. They built a building. They are the strong foundation upon which this organization was allowed to grow and, hopefully flourish. We thank them for their foresight, their perseverance, their compassion for the most vulnerable of our young people.

Twenty years is not a long time compared to organizations that have been around one hundred years. But in this day and age, with the constant erosion of the government funding that forms the major underwriting of these programs, each additional year of service stands as a testament to the tenacity of the community to care for its children. This public-private (government-donor) partnership is tenuous at best, buffeted each year by legislative philosophy, the state of government coffers, political will, the economy and the attention of the public. It takes strong, steadfast supporters who believe in the work – every moment of every day, year in and year out. We have such friends – you know who you are – and you, too, are the foundation of everything we do. We thank you for making sure this great effort continues to be the best it can be.

Accolades, Numbers, Contracts and Programs

It is not humanly possible for every day to be a perfect day. But, every once-in-a-while in the history of an organization, we achieve something extraordinary and others notice. And each success opens a new door to further growth and achievement. Here are a few: Florida Network Agency of the Year (1999), opened Poinciana Emergency Home for young children (2001), opened Poinciana Group Home (2003), achieved national accreditation (2004), opened Project Lighthouse Street Outreach Program (2005), became a Johns Hopkins University Listening Post Project Partner (2006), achieved 4-star rating from Charity Navigator (2008), Re-Accreditation (2008), HGTV Dream Home partnership (2008), and Florida Network Top Performer Award for meeting 100% of contractual requirements (2009), became an AmeriCorp service site (2009). In twenty years we have served over 22,000 children, youth and families in our varied programs. Not too bad for one of the smallest, rural and most isolated agencies in Florida!

While all of the above makes us immensely proud, it is not how we measure success. We measure our successes, and our failures, through the eyes of each child, each young person, each family member. Through the tears, the laughter, the challenges faced by struggling young people and their families. Life, as we see it on a daily basis, is sometimes messy, and for some folks it is down-right scary. Human beings are capable of such beauty, compassion and achievement. And human beings are also capable of making foolish decisions and harmful choices. Our job is not to judge, but to help, and to help as many times as it takes for each child, each young person, each family to heal and move forward in a positive way. Now THAT is success worth celebrating!

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Dream Keepers' *are our contributors that make a difference in the lives of our kids every month. A child's needs are constant. To support our children and teens we need consistent monthly support. Be a charter member of our Dream Keepers' Circle of Friends. Membership is easy. Simply choose the level of giving that works best for you. Every monthly donation at any level will directly benefit our children!*

_____ Platinum Circle	Monthly donations of $250.00 and greater
_____ Gold Circle	Monthly donations of $100.00 to $249.99
_____ Silver Circle	Monthly donations of $50.00 to $99.99
_____ Bronze Circle	Monthly donations up to $49.99

Monthly donations can be mailed to the Florida Keys Children's Shelter at:
73 High Point Rd, Tavernier, Florida 33070
Or for your convenience, we will be happy to set up easy automatic monthly payments from a bank or charge account or you can set this up on your own.

Dream about this... *If 125 individuals and families became Silver Circle Dream Keepers' at the middle range, the Florida Keys Children's Shelter would receive $112,500 from the charter members in the first year. — Dreams really can come true!*

YOU CAN HELP MAKE DREAMS COME TRUE!

BE A MONTHLY DREAM KEEPER.

DREAMS

You can make them come true.

Thank you for investing in our children!

Our Dream Keepers' encourage and inspire all of us to reach for and achieve new and better dreams for the future of our most vulnerable children and teens in Monroe County – Shouldn't these kids feel safe enough to dream?

Name _____ Home Phone _____

Home Address _____

Business Name _____ Phone _____

Business Address _____

Email _____ Dream Keeper monthly donation amount _____

_____ I/We will send a monthly contribution. _____ Please contact me/us to enroll in the automatic monthly program.

_____ I/We will make a donation today for _____ for our annual membership in the Dream Keepers' Circle of Friends as an alternative to a monthly donation.

Dream Keepers' Circle of Friends making paradise a safer place for our most vulnerable kids.