

May 24, 2010

Mayor Sylvia Murphy  
Mayor Pro Tem Heather Carruthers  
Commissioner Kim Wigington  
Commissioner George Neugent  
Commissioner Mario DiGennaro  
Administrator Roman Gastesi, Jr.  
Budget Director Tina Boan  
Grants Administrator Lisa Tennyson

Dear Ladies and Gentlemen:

The Florida Keys Council of the Arts is requesting \$57,000 for the upcoming fiscal year.

Attached you will find an overview of the Florida Keys Council of the Arts, and a list of the staff responsibilities, and a description of the services provided as requested in your letter dated May, 2010.

For more details, we invite you to visit [www.keysarts.com](http://www.keysarts.com). You will find the annual reports, articles of incorporation, bylaws, information on all programs and services, as well as a wealth of information on all the cultural organizations in the Keys who contribute to our vibrant island life.

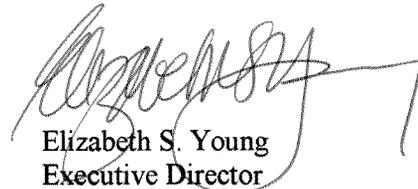
Together with the other cultural non-profit organizations in the Keys, we contribute to an annual economic impact of over \$86 million. This sum does not even take into account the economic impact of the many for-profit arts businesses such as galleries and other cultural events. In cooperation with the national organization, Americans for the Arts we have completed an updated comprehensive study that analyzes the economic impact of art and culture in our county and throughout the state. I have included it with our support materials for your review.

Your continued funding of general operating expenses will allow us to secure other, specific project funding through writing grants and raising private funds, and to administer essential grant programs and services to our community. We cannot do this without your basic and ongoing support.

Thank you for your time spent in reviewing this request.

Sincerely,

  
Cris Sandifer  
Chair, Board of Directors

  
Elizabeth S. Young  
Executive Director

## **Overview of the Florida Keys Council of the Arts**

Monroe Council of the Arts Corporation d/b/a Florida Keys Council of the Arts is the liaison among cultural organizations, all levels of government and the private sector in encouraging and promoting the arts throughout Monroe County. The council endeavors to make the arts a part of the fabric of daily life.

### **The Vision Statement:**

The vision of Florida Keys Council of the Arts is to enrich the arts and enhance the cultural heritage of the Florida Keys.

### **The Mission:**

The mission of the FKCA is to advance the creative development and promotion of the arts in our cultural community by providing excellence in leadership, advocacy, education and financial support for artists, cultural organizations, and citizens of Monroe County.

The Florida Keys Council of the Arts is designated by the Board of County Commissioners as the Local Arts Agency (LAA) as provided by Florida Statute 286.011.

The scope of services as stated in FKCA's contract with the BOCC for the period April 16, 1997 through September 30, 2016 is to provide the program development and sponsorship necessary to accomplish within Monroe County the goals and purposes set forth in the Florida Fine Arts Act of 1980.

BOCC funding supports administrative costs of Florida Keys Council of the Arts (FKCA). This provides the arts council the ability to secure specific project funding through writing grants and raising private funds and then to administer the various grant programs. Although many arts councils in the state of Florida and nationally are divisions or departments of county governments, FKCA is established as a non-profit organization in a public-private partnership with Monroe County.

From its inception through fiscal year end 2009, FKCA has awarded \$613,843 in privately-raised funds and grants to literary, visual and performing artists and cultural organizations. Add to that sum the Cultural Umbrella event funding, the South Florida Cultural Consortium Visual & Media Artists Fellowships and the Art in Public Places commissions, and the total distributed in the Keys cultural community through FKCA's efforts comes to over \$3.7 million to date. The annual economic impact of the non-profit cultural community in the Keys is estimated at over \$86 million.

Allowable expenses for which FKCA may receive reimbursement from the BOCC are typically listed as data processing, PC time, payroll, postage, delivery, rents, productions, supplies, fax, telephone and travel expenses.

## Florida Keys Council of the Arts' Board

Florida Keys Council of the Arts is managed by a volunteer board and a paid staff.  
Current board members are:

1. Executive committee
  - a. Cris Sandifer of Key Largo, Chair
  - b. Dean Walters of Sugarloaf, Vice-chair
  - c. Pat Unferth Bowman of Key West, Secretary
  - d. Gayle Hewlett of Marathon, Treasurer
2. BOCC Liaison
  - a. Commissioner Heather Carruthers
3. Board Emeritus
  - a. Shirley Freeman of Key West
  - b. Bill Andersen of Key West
  - c. June Girard of Gainesville, Florida
4. Board
  - a. Sherry Phillips of Big Pine Key
  - b. Tom Butler of Key Largo
  - c. Nancy Perez Miller of Islamorada
  - d. Emily Sorkin of Key West
  - e. Lucy Carleton of Key West
5. Alternate Board
  - a. Michael Shields of Key West
  - b. Judy Harris of Ocean Reef
  - c. Lois Giffen of Marathon
6. Advisory board
  - a. Theresa Axford of Key West
  - b. Brownie Ballard of Key Largo
  - c. Ann M. Dadd of Key West
  - d. Susann D'Antonio of Big Pine Key
  - e. Rita Fabal of Key West
  - f. Paula Foley of Marathon
  - g. Loretta Geotis of Marathon
  - h. Lois Giffen of Marathon
  - i. Sandy Glazebrook of Marathon
  - j. Elizabeth Halbe of Key West
  - k. Judy Harris of Key Largo
  - l. Rocky Hubert of Key Largo
  - m. Claire Lang-Richmond of Islamorada
  - n. Karen Leonard of Key West
  - o. Michael Marrero of Key West
  - p. Deborah Mermelstein of Key West
  - q. William Porter of Key West
  - r. Joyce Stahl of Key West
  - s. Marcia Somersall of Key West
  - t. Roger Westerlund of Key West

## **Responsibilities of the Florida Keys Council of the Arts' Staff**

The staff consists of two full time persons, the Executive Director, Elizabeth Young and Business Manager, Andrea Comstock. They are assisted by two part-time people, Administrative Assistant, Valerie Smith (three days per week) and Membership Specialist, Reen Stanhouse (two days per week) and two part-time contractors. They are Marketing /Public Relations Specialist, Michael McCabe and our Website Administrator, Kati Van Aernum, Volunteers, including board members, also provide valuable services to the operations.

The Responsibilities of the Florida Keys Council of the Arts (FKCA) staff are as follows.

1. Provide professional support and technical assistance to the FKCA board:
  - a. Provide leadership, vision and advocacy for a multi-service Arts Council through fundraising, arts education, granting, providing technical assistance to artists and cultural organizations within the Florida Keys and providing cultural information to visitors and residents.
  - b. Prepare agendas and reports for the FKCA board
  - c. Present the above information at board and committee meetings and be available to provide additional information relating to these matters at and between the meetings
  - d. Implement the mission, vision, strategic goals and objectives of the organization as set by the Board.
  - e. Provide a central point of contact in the promotion of the arts, artists and cultural organizations in the county.
  - f. Act as advocate and liaison in contacts with the community, media, county commissioners, and cultural organizations both within and outside the county.
  - g. Participate in state and national economic survey data collection and reporting efforts.
  - h. Engage in public speaking and public advocacy for the arts and the Arts Council
  - i. Engage in event planning and implementation in partnership with other community organizations such as MARC House, Zonta, Key Players
  - j. Provide program management and development
  - k. Provide staffing functions including supervising, hiring, firing, evaluating and daily directions
  - l. Manage the revolving art in public buildings program in ten county buildings plus commissioners' offices.
  - m. Manage the arts in healthcare programs
  - n. Provide leadership for the Performing Arts Network
  - o. Be responsible for grant acquisition, asset development, fundraising, and membership growth, including recruiting of foundations, corporations, governmental entities, individual donors and advocates.
  - p. Maintain and increase the existing business and individual membership base
  - q. Maintain and increase the existing grant revenues
  - r. Represent the FKCA in national, state and local cultural associations and inform the Board of all major initiatives undertaken by these organizations.
  - s. Engage in development and nurturing of a continuous funding stream

- t. Prepare and manage budgets
  - u. Manage and update a comprehensive web site
  - v. Maintain a comprehensive database
  - w. Outreach to artists and cultural organizations in the Keys and beyond
  - x. Manage grants and re-granting programs affiliated with the arts
  - y. Oversee membership and volunteer growth and coordination
  - z. Collect and disseminate cultural event information
2. Provide professional support and technical assistance to the Art in Public Places (AIPP) board
- a. Administer the 1% for Art Ordinance originally sponsored by Commissioner Dixie Spehar.
    - i. Committee members are appointed by the Board of County Commissioners.
    - ii. Serving this past year were Donna Bosold(chair), Nance Frank, Jeffrey Harwell, Susann D'Antonio and Kathleen Clements.
  - b. Prepare agendas, reports and visual materials for the AIPP board
  - c. Present the above information at board and committee meetings and be available to provide additional information relating to these matters at and between the meetings
  - d. Serve as liaison and manage flows of information between board and artists
  - e. Serve as liaison and manage flows of information among artists and architects, purchasing and facilities development staff
  - f. Write, edit and distribute Requests for Qualifications (RFQs) and Requests for Proposals (RFPs) in cooperation with County Purchasing and Legal staff
    - i. Requests for Proposals were issued for the Key West Airport and Big Pine Key Fire Station.
  - g. Track, document, display, and manage the responses to RFQs and RFPs
  - h. Correspond with artists as required
  - i. Assist facilities development and risk management staff in preparing contracts and agenda items pertinent to AIPP
    - i. During the year, seven artists worked on commissions for the Key West International Airport and one artist for the Big Pine Key Fire Station.
  - j. Maintain database of qualified artists within county and nationally
  - k. Maintain files of qualified artists for five years
  - l. Store proposals; repack, ship or return as required
  - m. Provide a central point of contact in the promotion of the Art in Public Places Program
  - n. Act as advocate and liaison as requested in contacts with the community, media, county commissioners, and cultural organizations both within and outside the county.
  - o. Prepare and present professional development workshops countywide to assist Monroe County artists in completing required RFQ and RFP.
3. Provide professional support and technical assistance to the Cultural Umbrella (CU) committee of the Tourist Development Council (TDC)
- i. Serving on the committee this past year were Sherry Philips (chair), Chris Sante, Bob Sandifer, Marianne Motches and Bunnie Smith.
  - a. Prepare agendas and reports for the CU committee

- b. Present the above information at board and committee meetings and be available to provide additional information relating to these matters at and between the meetings
  - c. Provide a central point of contact in the promotion of the Cultural Umbrella
  - d. Conduct workshops in Key West, Marathon and Key Largo to assist organizations in completing their grant applications.
  - e. Act as liaison in contacts with the community, media, county commissioners, and cultural organizations within the county.
  - f. Interact effectively with staff of TDC, NewmanPR Associates and Tinsley Advertising
  - g. Manage funding applications as described in (7.) below
4. Advertise all meetings of the FKCA board, AIPP, Cultural Umbrella and other committees pursuant to Florida's Government in the Sunshine standards.
- a. Place advertising in three county newspapers with paid circulation prior to each meeting
  - b. Record, transcribe and distribute the meeting minutes
5. Manage additional art in public buildings programs not under the supervision of the AIPP committee
- a. Art on display in public buildings program
    - i. Coordinate the temporary (on loan) art in public buildings displays in ten public county buildings plus commissioners' offices.
    - ii. Support the volunteer curators
      - 1. Gato Building (Emily Sorkin)
      - 2. Marathon Government Center (Rich Jones )
      - 3. Marathon Government Annex (Susan Hover)
      - 4. Marathon Airport (Marianne Motches)
      - 5. Lower Keys Medical Center Main Hall Gallery (Emily Sorkin)
      - 6. Historic Key West Courthouse (Isabel DeSantis)
      - 7. Monroe County Courthouse Annex (Janis Jo Stevens)
      - 8. American Cancer Society (Carrie Helliesen)
      - 9. Murray E. Nelson Gov't. & Cultural Center (Cris Sandifer)
      - 10. Plantation Key Courthouse (Cris Sandifer).
  - b. Arts in the Hospital
    - i. FKCA coordinates the visual arts programs in Lower Keys Medical Center (LKMC).
    - ii. A gallery of visual art was maintained by FKCA Curator Emily Sorkin in cooperation with hospital CEO Nicki Will.
  - c. Golden Ticket Program for Low-income Seniors
    - i. Free or half-price tickets to matinee performances of dance, theater and music are distributed to low- income senior citizens by FKCA, and made possible, in part, by the BOCC funds
    - ii. Tickets are offered to senior citizens who participate in the free and reduced-price lunch program and concert series in Key West, Big Pine Marathon & Plantation Key.
    - iii. Partners include
      - 1. Florida Keys Council of the Arts,

2. Monroe County Nutrition Program,
  3. AARP,
  4. Red Barn Theatre,
  5. Coffeemill Dance Collective,
  6. Paradise Ballet Theatre (Nutcracker Key West)
  7. Waterfront Playhouse,
  8. Performance at St. Paul's,
  9. Keys Kids,
  10. Impromptu Concert Series.
6. Secure non-county funds such as grants and private donations to support grants, programs, services and scholarships for local disadvantaged residents listed here (a. – h.) and more fully described in (5. d., e., f.) above and (9) through (15), below.
    - a. Artists in Schools
    - b. ArtReach
    - c. Key West Writers Guild Award
    - d. Arts in Hospital
    - e. Golden Ticket Program for Low-income Seniors
    - f. Special Project Grant
    - g. Hurricane Emergency Grants
    - h. South Florida Cultural Consortium Visual and Media Artist Fellowship
    - i. Dance Scholarship
    - j. Band Camp scholarship
  7. Manage Cultural Umbrella grant program, funded by tourist-tax dollars, under contract to the Tourist Development Council and described in (15), below.
  8. Manage all the above-mentioned grant programs
    - a. Develop guidelines and criteria for grant applications
    - b. Post applications on internet site <http://www.keysarts.com>
    - c. Write, edit and distribute press releases to promote availability of grant opportunities
    - d. Conduct workshops to assist potential applicants
    - e. Accept completed applications
    - f. Recruit and secure review panelists
    - g. Secure meeting space
    - h. Create and distribute agenda packets for panelists
    - i. Take minutes and compile scores at review meetings
    - j. Take panel recommendations to full board for approval
    - k. Notify applicants of approval/non approval
    - l. Prepare letters of agreement and reporting documents
    - m. Conduct workshops for grantees on managing the awards
    - n. Write, edit and distribute press release about grantees and their projects
    - o. Monitor grantee progress toward project completion
    - p. Make payments upon project completion and receipt of grantee final report
    - q. Compile and record statistics: persons served, demographics
  9. Secure funds and administer Artists in Schools grants

- a. Artists in Schools grants are funded in part by the sale of Florida State of the Arts license plates and matched by BOCC funds.
- b. \$3,900 was awarded in the most recent completed fiscal year.
  - i. 1,186 children were served in the most recent completed fiscal year.
  - ii. To date, \$90,435 has been awarded in Artist in Schools grants
- c. Artists in Schools projects, artists, teachers, and schools were:
  - i. *Material Rewards* with artist Margo Ellis and teacher Christine Shanle at Gerald Adams Elementary School;
  - ii. *The Juggling & Balancing Project* with artist Bounce Margil and teacher Jamie Gwidt at Sigsbee Elementary School and John Hughes at Poinciana Elementary School;
  - iii. *The Art of Yoga* with yoga instructor Jo Stine and teacher Jessica Eden at Poinciana Elementary School and administrator Kim Livingston at the Montessori Children School of Key West;
  - iv. *Search for Identity* with writer Elizabeth Thomas and teacher Joanne Brennan at Sugarloaf Middle School;
  - v. *Around the World in an Afternoon* with storyteller Laurie McIntosh and teacher Phyllis Pope at Glynn Archer Elementary;
  - vi. *Dancing Classrooms* with dancers Nina Locardi and Maria Luther with teacher Christina Belotti at Marathon High School and Stanley Switlik Elementary School.

10. Secure funds and administer ArtReach grants

- a. ArtReach grants are privately funded and matched by BOCC funds
- b. ArtReach grants are designed to encourage creative partnerships between individual artists or cultural organizations and local businesses and organizations to build audiences.
- c. \$11,000 was awarded in the most recent fiscal year.
  - i. 10,757 persons were served in the most recent fiscal year.
  - ii. To date, \$119,736 has been awarded in ArtReach grants.
- d. ArtReach projects, artists and their partners were:
  - i. *Spanish Rhapsody* by Melody Cooper partnered with Florida Keys Community College;
  - ii. *Pipe Organ Concert & Orchid Display* by Claude B. Hawks and the Florida Keys Orchid Society;
  - iii. *Flores Para Los Muertos* by Michael Philip and The Studios of Key West;
  - iv. *Keys Yard Art* with Gale Upmal and Steve Estes of the News Barometer;
  - v. *Peter and the Wolf* by Penny Leto and Key West Contemporary Dance Company;
  - vi. *Woodrat Jill* by Nicky Laak and Florida Keys Friends & Volunteers of Refugees;
  - vii. *Martha Graham Dance Workshop* by Maurizio Nardi and Coffee Mill Yoga & Dance Studio Key West;
  - viii. *Key West Writers Guild Anthology '08* by Molly Shallow and Joy Gallery;
  - ix. *Sculpture Key West at West Martello Tower* by Karley Klopfenstein and Key West Garden Club;

- x. *The Human Drummer* by Hal Howland and SeaStory Press;
  - xi. *Arts Expansion Project* by the Educational Coalition for Monroe County and the City of Marathon.
11. Secure funds and administer Key West Writers Guild Award
    - a. FKCA presents a privately funded annual Writers Award, supported by a restricted endowment, and made possible, in part, by the BOCC funds.
    - b. The Writers Award is a partnership between FKCA and the Key West Writers Guild
    - c. The Writers Award is a \$2,000 annual award for a writer of fiction or non-fiction prose.
    - d. Joanna Brady Schmida of Key West received the award this year for her novel in progress *A Woman of Interest*.
  
  12. Secure funds and administer Special Project Grants
    - a. Special Project Grants are privately funded and made possible, in part, by the BOCC funds
    - b. The purpose of a Special Project Grant is to provide short-term support to vital, creative projects that do not fit into the other grant categories.
    - c. Bruce Neff received a grant for his *Gato Cigar Makers Cottage* project in Key West this year.
    - d. Bounce and Karen Grant-Margil received a grant for their *Juggling & Balancing* workshops and performances at seven schools throughout Monroe County.
    - e. Jennifer Martin received a grant for her project *Painting Nature – Nature Painting* of historical prints of the Seven Mile Bridge on highway US1.
  
  13. Secure funds and administer South Florida Cultural Consortium Visual & Media Artists Fellowships
    - a. FKCA partners with the arts councils of Dade, Broward, Martin and Palm Beach counties to present the annual South Florida Cultural Consortium (SFCC) Visual & Media Artists Fellowships.
    - b. SFCC Visual & Media Artists Fellowships are funded by the county governments of Dade, Broward and Palm Beach counties. Monroe’s participation is made possible, in part, by the BOCC funding.
    - c. To date, Keys’ artists have received over \$100,000 in these awards.
    - d. Visual artist, Karley Klopfenstein of Key West received the 2009 \$15,000 fellowship.
  
  14. Secure funds and administer a band camp scholarship
    - a. Scholarship is privately funded and made possible, in part, by the BOCC funds
    - b. This year’s awards of \$350 each went to two deserving students residing in Monroe County Housing Authority’s East Wind Apartments in Marathon.
  
  15. Secure funds and administer Cultural Umbrella grants
    - a. Cultural Umbrella grants are funded by tourist-tax dollars
    - b. Cultural Umbrella grants are designed to encourage cultural tourism in the Keys by drawing new visitors for cultural events or encouraging visitors to extend their stay

- c. CU committee members serving during 2009/2010 were Sherry Philips (chair), Bob Sandifer, Chris Sante, Marianne Motches and Bunnie Smith
- d. \$670,800 was awarded in the most recent fiscal year.
  - i. 30% is spent on generic cultural advertising
  - ii. 70% is available for grants.
- e. These organizations received funding last year:
  - i. Florida Keys Art Guild,
  - ii. Florida Keys Birding & Wildlife Festival
  - iii. Florida Keys Community Concert Band,
  - iv. Upper Keys Business Group,
  - v. The History of Diving Museum,
  - vi. Marathon Community Theatre,
  - vii. Marathon Garden Club,
  - viii. Middle Keys Concert Association,
  - ix. National Council for the Traditional Arts,
  - x. Pigeon Key Foundation,
  - xi. Lower Keys Artists Network,
  - xii. Lower Keys Chamber of Commerce,
  - xiii. No Matter What Productions,
  - xiv. FKCC Keys Chorale,
  - xv. Key West Art & Historical Society,
  - xvi. Key West Art Center,
  - xvii. Key West Council on the Arts,
  - xviii. Key West Film Society,
  - xix. Key West Harry S. Truman Foundation,
  - xx. Key West Innkeepers Association,
  - xxi. Key West Literary Seminar,
  - xxii. Key West Players/Waterfront Playhouse,
  - xxiii. The Key West Pops,
  - xxiv. Key West Symphony Orchestra,
  - xxv. Mel Fisher Maritime Heritage Society,
  - xxvi. Old Island Restoration Foundation,
  - xxvii. Paradise Ballet Theatre Presenters,
  - xxviii. Performing Arts Centers of Key West,
  - xxix. Red Barn Theatre,
  - xxx. Sculpture Key West,
  - xxxi. St. Paul's Episcopal Church,
  - xxxii. The Studios of Key West

16. Partner with TDC, and secure tourist tax and non-county funds such as grants, ad revenue and private donations to support publications of benefit to tourists as well as residents:

a. *Gallery Guide*

- i. *The Gallery Guide* is a popular fold-out map and guide to about 50 Keys' galleries. All galleries are eligible to participate by sharing in the cost of production.
- ii. 30,000 copies are distributed annually to over 200 Keys' locations, including many hotels and guesthouses.

- iii. *The Gallery Guide* is also included in national and international press kits, and distributed at travel trade shows.
  - b. *KeysArts Quarterly Cultural Events Brochure*
    - i. *KeysArts* is a printed cultural calendar listing all the cultural events such as plays, concerts and art shows going on in the Keys in a three month period.
    - ii. 32,500 copies are distributed annually to over 200 Keys' locations
    - iii. *KeysArts* is also included in national and international press kits, and distributed at travel trade shows.
  - c. *Culture Magazine*
    - i. *Culture Magazine* is an annual insert in the *In-Room Concierge*
    - ii. It is produced by Tinsley Advertising, with content from FKCA
    - iii. In addition to the insert, free-standing copies are printed and distributed locally, as well as in national and international press kits, and distributed at travel trade shows.

17. Maintain website <http://www.keysarts.com>

- a. FKCA's website provides complete information for visitors and residents about arts and culture in the Keys, from Key Largo to Key West
- b. It provides the cultural content for the TDC website via a direct link
- c. It provides contact information and direct links to all cultural organizations in the Keys
- d. It provides details about FKCA and its vision, mission and services
- e. Governing documents such as the articles of incorporation, bylaws and annual audits are posted
- f. Board and staff members are listed
- g. Cultural Umbrella and Art in Public Places committee members are listed
- h. All grant applications and instructions are available for download
- i. The Cultural Calendar is posted and e-mailed to members and the public on a weekly basis along with other timely arts information in an attractive newsletter format
- j. Calls to Artists are posted
- k. Interactive Artists Registry is available
- l. Press releases are posted
- m. Art in Public Places installations are posted.

18. Compile, write, edit and publish cultural calendars and calls to artists in various formats

- a. Gather and edit cultural information by phone, mail and e-mail with visual, literary and performing artists, cultural and community organizations, and other members of the public
- b. Coordinate with advertising, printing, public relations, webmaster and internet providers as needed to maintain product quality.
- c. Conduct environmental scanning of newspapers and websites including, but not limited to, [www.fla-keys.com](http://www.fla-keys.com) and [www.keysnews.com](http://www.keysnews.com)
- d. Send cultural calendar and calls to artists to 15 local print publications weekly
- e. Send to Stuart Newman Associates weekly
- f. Post on [www.keysarts.com](http://www.keysarts.com). twice a month

- g. Send by e-mail to opt-in subscriber list weekly
- h. Compile, edit and route information for use in *KeysArts*, *Culture Magazine* and various regional and national calendars, publications and websites

19. Recruit and retain members

- a. Recruit new members in person and via mail campaigns
- b. Create annual campaigns for new friends of the arts
- c. Create annual renewal campaign for current members
- d. Compose solicitation letters and e-mails
- e. Manage design, printing and mailing of these campaigns
- f. Maintain database in Access
- g. Enter new friends' data and track renewals
- h. Synchronize Access with Constant Contact e-mail software
- i. Write and send thank you letters promptly
- j. Correspond with donors
- k. Manage special events like membership parties and fundraising events
- l. Attend committee meetings as needed
- m. Coordinate design of invitations
- n. Secure printing bids
- o. Manage mailings
- p. Plan, coordinate, borrow, buy, rent, haul and install décor, refreshments, coolers, ice, food, beverage, chairs, tables, tablecloths, art and print materials as needed

20. Perform general office tasks

- a. Answer phone, greet public
- b. Respond to inquiries by phone, fax, mail, e-mail and walk-ins from artists, organizations and members of the public
- c. Maintain prompt, courteous communications with public and cultural community;
- d. Maintain files and keep office organized.
- e. Ensure smooth daily operations of FKCA.
- f. Order and maintain supplies and equipment.
- g. Handle routine correspondence; prepare outgoing mail for mailroom; pick up and open incoming mail.
- h. Secure meeting and workshop sites and facilities, provide calendar to board monthly of upcoming meetings.

21. Bookkeeping

- a. Make weekly deposits and write checks
- b. Pay Payroll including 941, Florida U.C. and 403(b) payment
- c. Perform Checking, Merchant and Investment account reconciliations
- d. Monitor investment accounts
- e. Request and manage County reimbursements
- f. Track expenses to grants
- g. Collect and report sales and sales tax statistics.
- h. Report on use of license tag funds
- i. Invoice and process payments
  - i. KeysArts Ads

- ii. Gallery Guide Listings
- j. Perform W2 and 1099 reports at calendar year end
- k. Compile information for annual audit at fiscal year end
- l. Prepare materials;
- m. Work with CPA to make journal adjustments,
- n. Review files and compile information,
- o. Prepare tax forms as needed,
- p. Review 990
- q. Maintain files of accounts payable and accounts receivable.
- r. Maintain computer programs on budget accounts, accounts payable and accounts receivable.

### SUMMARY

The Florida Keys Council of the Arts is a non-profit, 501(c) (3) corporation serving a public purpose. It has been in a contractual relationship with local county government since 1997.

FKCA is the main source of information on arts and culture in the Keys. Cultural tourism is an important component of the tourist-based economy. Additionally, FKCA serves local residents including school children and the elderly. FKCA connects local artists and arts organizations with one another, with their audiences and with the world.

It serves 76,329 local residents and three million visitors annually. A nine-member board of directors guides the council, assisted by three alternate directors, two directors emeritus and twenty-one advisory board members. Daily functions are carried out by the president/executive director, staff, and valued volunteers.

FKCA is incorporated with the State of Florida and recognized by the IRS as the Monroe Council of the Arts Corporation, dba Florida Keys Council of the Arts, FEIN 65-0737532. Governing documents, including the articles of incorporation, bylaws, board handbook and five-year plan are available for review on the arts council's award-winning website, [www.keysarts.com](http://www.keysarts.com).

FKCA funding is provided by the Monroe County Board of County Commissioners, the Tourist Development Council, members, donors, private donations and grant makers; including the Community Foundation of the Florida Keys, the South Florida Cultural Consortium, the State of Florida, Department of State, Division of Cultural Affairs, the Florida Arts Council, and the National Endowment for the Arts.

**Services to be provided by the Florida Keys Council of the Arts  
under the 2010/11 Agreement with the  
Board of County Commissioners of Monroe County, Florida**

The staff consists of two full time persons, the Executive Director, Elizabeth Young and Business Manager, Andrea Comstock. They are assisted by one part-time (two days per week) person, Membership Specialist, Reen Stanhouse and three part-time contractors. They are Outreach/Public Relations Specialist, Michael McCabe, Website Administrator, Kati Van Aernum, and Administrative Assistant, Valerie Smith. Volunteers, including board members, also provide valuable services to the operations.

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  - d. Implement the mission, vision, strategic goals and objectives of the organization as set by the Board.
  - e. Provide a central point of contact in the promotion of the arts, artists and cultural organizations in the county.
  - f. Act as advocate and liaison in contacts with the community, media, county commissioners, and cultural organizations both within and outside the county.
  - g. Participate in state and national economic survey data collection and reporting efforts.
  - h. Engage in public speaking and public advocacy for the arts and the Arts Council
  - i. Engage in event planning and implementation in partnership with other community organizations such as MARC House, Zonta, Key Players
  - j. Provide program management and development
  - k. Provide staffing functions including supervising, hiring, firing, evaluating and daily directions
  - l. Manage the revolving art in public buildings program in ten county buildings plus commissioners' offices.
  - m. Manage the arts in healthcare programs
  - n. Provide leadership for the Performing Arts Network
  - o. Be responsible for grant acquisition, asset development, fundraising, and membership growth, including recruiting of foundations, corporations, governmental entities, individual donors and advocates.
  - p. Maintain and increase the existing business and individual membership base
  - q. Maintain and increase the existing grant revenues
  - r. Represent the FKCA in national, state and local cultural associations and inform the Board of all major initiatives undertaken by these organizations.

- s. Engage in development and nurturing of a continuous funding stream
  - t. Prepare and manage budgets
  - u. Manage and update a comprehensive web site
  - v. Maintain database
  - w. Outreach to artists and cultural organizations in the Keys and beyond
  - x. Manage grants and re-granting programs affiliated with the arts
  - y. Oversee membership and volunteer growth and coordination
  - z. Collect and disseminate cultural event information
2. Provide professional support and technical assistance to the Art in Public Places (AIPP) board
- a. Administer the 1% for Art Ordinance originally sponsored by Commissioner Dixie Spehar.
    - i. Committee members are appointed by the Board of County Commissioners.
    - ii. Serving this past year were Nance Frank (chair), Jeffrey Harwell, Donna Bosold, Susann d'Antonio and Nancy Perez Miller.
  - b. Prepare agendas, reports and visual materials for the AIPP board
  - c. Present the above information at board and committee meetings and be available to provide additional information relating to these matters at and between the meetings
  - d. Serve as liaison and manage flows of information between board and artists
  - e. Serve as liaison and manage flows of information among artists and architects, purchasing and facilities development staff
  - f. Write, edit and distribute Requests for Qualifications (RFQs) and Requests for Proposals (RFPs) in cooperation with County Purchasing and Legal staff
    - i. Requests for Proposals were issued for the Key West Airport and Big Pine Key Fire Station.
  - g. Track, document, display, and manage the responses to RFQs and RFPs
  - h. Correspond with artists as required
  - i. Assist facilities development and risk management staff in preparing contracts and agenda items pertinent to AIPP
    - i. During the year, five artists worked on commissions for the Freeman Justice Center in Key West, five artists for the Murray E. Nelson Gov't. Center, one artist for the Big Pine Key Community Ctr. & Park
  - j. Maintain database of qualified artists within county and nationally
  - k. Maintain files of qualified artists for five years
  - l. Store proposals; repack, ship or return as required
  - m. Provide a central point of contact in the promotion of the Art in Public Places Program
  - n. Act as advocate and liaison as requested in contacts with the community, media, county commissioners, and cultural organizations both within and outside the county.
  - o. Prepare and present professional development workshops countywide to assist Monroe County artists in completing required RFQ and RFP.
3. Provide professional support and technical assistance to the Cultural Umbrella (CU) committee of the Tourist Development Council (TDC)

- i. Serving on the committee this past year were Shirley Freeman (chair), Chris Sante, Bob Sandifer, Sherry Philips, and Marianne Motches.
  - a. Prepare agendas and reports for the CU committee
  - b. Present the above information at board and committee meetings and be available to provide additional information relating to these matters at and between the meetings
  - c. Provide a central point of contact in the promotion of the Cultural Umbrella
  - d. Conduct workshops in Key West, Marathon and Key Largo to assist organizations in completing their grant applications.
  - e. Act as liaison in contacts with the community, media, county commissioners, and cultural organizations within the county.
  - f. Interact effectively with staff of TDC, Stuart Newman Associates and Tinsley Advertising
  - g. Manage funding applications as described in (7.) below
4. Advertise all meetings of the FKCA board, AIPP, Cultural Umbrella and other committees pursuant to Florida's Government in the Sunshine standards.
- a. Place advertising in three county newspapers with paid circulation prior to each meeting
  - b. Record, transcribe and distribute the meeting minutes
5. Manage additional art in public buildings programs not under the supervision of the AIPP committee
- a. Art on display in public buildings program
    - i. Coordinate the temporary (on loan) art in public buildings displays in ten public county buildings plus commissioners' offices.
    - ii. Support the volunteer curators
      - 1. Gato Building (Emily Sorkin)
      - 2. Marathon Government Center (Rich Jones )
      - 3. Marathon Government Annex (Susan Hover)
      - 4. Marathon Airport (Marianne Motches)
      - 5. Lower Keys Medical Center Main Hall Gallery (Emily Sorkin)
      - 6. Historic Key West Courthouse (Isabel DeSantis)
      - 7. Monroe County Courthouse Annex (Janis Jo Stevens)
      - 8. American Cancer Society (Carrie Helliesen)
      - 9. Murray E. Nelson Gov't. & Cultural Center (Cris Sandifer)
      - 10. Plantation Key Courthouse (Cris Sandifer).
  - b. Arts in the Hospital
    - i. FKCA coordinates the visual arts programs in Lower Keys Medical Center (LKMC).
    - ii. A gallery of visual art was maintained by FKCA Curator Emily Sorkin in cooperation with hospital CEO Nicki Will.
6. Secure non-county funds such as grants and private donations to support grants, programs, services and scholarships for local residents:
- a. Artists in Schools
  - b. ArtReach
  - c. Key West Writers Guild Award
  - d. Arts in Hospital

- e. Senior Citizen Lunchtime Concert Series
  - f. Golden Ticket Program for Low-income Seniors
  - g. Special Project Grant
  - h. Hurricane Emergency Grants
  - i. South Florida Cultural Consortium Visual and Media Artist Fellowship
  - j. Dance Scholarship
  - k. Band Camp scholarship
7. Manage Cultural Umbrella grant program, funded by tourist-tax dollars, under contract to the Tourist Development Council and described in (15), below.
8. Manage all the above-mentioned grant programs
- a. Develop guidelines and criteria for grant applications
  - b. Post applications on internet site <http://www.keysarts.com>
  - c. Write, edit and distribute press releases to promote availability of grant opportunities
  - d. Conduct workshops to assist potential applicants
  - e. Accept completed applications
  - f. Recruit and secure review panelists
  - g. Secure meeting space
  - h. Create and distribute agenda packets for panelists
  - i. Take minutes and compile scores at review meetings
  - j. Take panel recommendations to full board for approval
  - k. Notify applicants of approval/non approval
  - l. Prepare letters of agreement and reporting documents
  - m. Conduct workshops for grantees on managing the awards
  - n. Write, edit and distribute press release about grantees and their projects
  - o. Monitor grantee progress toward project completion
  - p. Make payments upon project completion and receipt of grantee final report
  - q. Compile and record statistics: persons served, demographics
9. Secure funds and administer Artists in Schools grants
- a. Artists in Schools grants are funded in part by the sale of Florida State of the Arts license plates and matched by BOCC funds.
  - b. \$3,900. was awarded in the most recent completed fiscal year.
    - i. 1186 children were served in the most recent completed fiscal year.
    - ii. To date, \$90,435 has been awarded in Artist in Schools grants
10. Secure funds and administer ArtReach grants
- a. ArtReach grants are privately funded and matched by BOCC funds
  - b. ArtReach grants are designed to encourage creative partnerships between individual artists or cultural organizations and local businesses and organizations to build audiences.
  - c. \$11,000. was awarded in the most recent fiscal year.
    - i. 10,757 persons were served in the most recent fiscal year.
    - ii. To date, \$119,736 has been awarded in ArtReach grants.
11. Secure funds and administer Key West Writers Guild Award

- a. FKCA presents a privately funded annual Writers Award, supported by a restricted endowment, and made possible, in part, by the BOCC funds.
  - b. The Writers Award is a partnership between FKCA and the Key West Writers Guild
  - c. The Writers Award is a \$2,000 annual award for a writer of fiction or non-fiction prose.
  - d. Joanna Schmida of Key West received the award in this fiscal year.
12. Secure funds and administer Special Project Grants
- a. Special Project Grants are privately funded and made possible, in part, by the BOCC funds
  - b. The purpose of a Special Project Grant is to provide short-term support to vital, creative projects that do not fit into the other grant categories.
  - c. Jennifer Martin received a grant for her “Painting Nature - Nature Painting” project this year.
  - d. Bounce and Karen Grant-Margil received a grant of \$9,500 for their Circus Arts Juggling workshops and performances at schools throughout the County.
13. Secure funds and administer South Florida Cultural Consortium Visual & Media Artists Fellowships
- a. FKCA partners with the arts councils of Dade, Broward, Martin and Palm Beach counties to present the annual South Florida Cultural Consortium (SFCC) Visual & Media Artists Fellowships.
  - b. SFCC Visual & Media Artists Fellowships are funded by the county governments of Dade, Broward and Palm Beach counties. Monroe’s participation is made possible, in part, by the BOCC funding.
  - c. To date, Keys’ artists have received over \$100,000 in these awards.
  - d. Visual artist Karley Klopfenstein received the 2009 \$15,000 fellowship.
14. Secure funds and administer a band camp scholarship
- a. Scholarship is privately funded and made possible, in part, by the BOCC funds
  - b. \$350 was awarded in a band camp scholarship to deserving student resident of Monroe County Housing Authority’s East Wind Apartments in Marathon.
15. Secure funds and administer Cultural Umbrella grants
- a. Cultural Umbrella grants are funded by tourist-tax dollars
  - b. Cultural Umbrella grants are designed to encourage cultural tourism in the Keys by drawing new visitors for cultural events or encouraging visitors to extend their stay
  - c. CU committee members serving during 2010/2011 are Sherry Phillips (chair), Bob Sandifer, Chris Sante, Marianne Motches and Mary “Bunnie” Smith.
  - d. \$695,800 was awarded in the most recent fiscal year.
    - i. 30% is spent on generic cultural advertising
    - ii. 70% is available for grants.
  - e. Thirty Monroe County organizations received funding last year.

16. Partner with TDC, and secure tourist tax and non-county funds such as grants, ad revenue and private donations to support publications of benefit to tourists as well as residents:

- a. *Gallery Guide*
  - i. *The Gallery Guide* is a popular fold-out map and guide to about 50 Keys' galleries. All galleries are eligible to participate by sharing in the cost of production.
  - ii. 30,000 copies are distributed annually to over 200 Keys' locations, including many hotels and guesthouses
  - iii. *The Gallery Guide* is also included in national and international press kits, and distributed at travel trade shows.
- b. *KeysArts Quarterly Cultural Events Brochure*
  - i. *KeysArts* is a printed cultural calendar listing all the cultural events such as plays, concerts and art shows going on in the Keys in a three month period.
  - ii. 32,500 copies are distributed annually to over 200 Keys' locations
  - iii. *KeysArts* is also included in national and international press kits, and distributed at travel trade shows.
- c. *Culture Magazine*
  - i. *Culture Magazine* is an annual insert in the *In-Room Concierge*
  - ii. It is produced by Tinsley Advertising, with content from FKCA
  - iii. In addition to the insert, free-standing copies are printed and distributed locally, as well as in national and international press kits, and distributed at travel trade shows.

17. Maintain website <http://www.keysarts.com>

- a. FKCA's website provides complete information for visitors and residents about arts and culture in the Keys, from Key Largo to Key West
- b. It provides the cultural content for the TDC website via a direct link
- c. It provides contact information and direct links to all cultural organizations in the Keys
- d. It provides details about FKCA and its vision, mission and services
- e. Governing documents such as the articles of incorporation, bylaws and annual audits are posted
- f. Board and staff members are listed
- g. Cultural Umbrella and Art in Public Places committee members are listed
- h. All grant applications and instructions are available for download
- i. The Cultural Calendar is posted and e-mailed to members and the public on a weekly basis along with other timely arts information in an attractive newsletter format
- j. Calls to Artists are posted
- k. Interactive Artists Registry is available
- l. Press releases are posted
- m. Art in Public Places installations are posted.

18. Compile, write, edit and publish cultural calendars and calls to artists in various formats

- a. Gather and edit cultural information by phone, mail and e-mail with visual, literary and performing artists, cultural and community organizations, and other members of the public
- b. Coordinate with advertising, printing, public relations, webmaster and internet providers as needed to maintain product quality.
- c. Conduct environmental scanning of newspapers and websites including, but not limited to, [www.fla-keys.com](http://www.fla-keys.com) and [www.keysnews.com](http://www.keysnews.com)
- d. Send cultural calendar and calls to artists to 15 local print publications weekly
- e. Send to Stuart Newman Associates weekly
- f. Post on [www.keysarts.com](http://www.keysarts.com). twice a month
- g. Send by e-mail to opt-in subscriber list weekly
- h. Compile, edit and route information for use in *KeysArts*, *Culture Magazine* and various regional and national calendars, publications and websites

19. Recruit and retain members

- a. Recruit new members in person and via mail campaigns
- b. Create annual campaigns for new friends of the arts
- c. Create annual renewal campaign for current members
- d. Compose solicitation letters and e-mails
- e. Manage design, printing and mailing of these campaigns
- f. Maintain database in Access
- g. Enter new friends' data and track renewals
- h. Synchronize Access with Constant Contact e-mail software
- i. Write and send thank you letters promptly
- j. Correspond with donors
- k. Manage special events like membership parties and fundraising events
- l. Attend committee meetings as needed
- m. Coordinate design of invitations
- n. Secure printing bids
- o. Manage mailings
- p. Plan, coordinate, borrow, buy, rent, haul and install décor, refreshments, coolers, ice, food, beverage, chairs, tables, tablecloths, art and print materials as needed

20. Perform general office tasks

- a. Answer phone, greet public
- b. Respond to inquiries by phone, fax, mail, e-mail and walk-ins from artists, organizations and members of the public
- c. Maintain prompt, courteous communications with public and cultural community;
- d. Maintain files and keep office organized.
- e. Ensure smooth daily operations of FKCA.
- f. Order and maintain supplies and equipment.
- g. Handle routine correspondence; prepare outgoing mail for mailroom; pick up and open incoming mail.
- h. Secure meeting and workshop sites and facilities, provide calendar to board monthly of upcoming meetings.

## 21. Bookkeeping

- a. Make weekly deposits and write checks
- b. Pay Payroll including 941, Florida U.C. and 403(b) payment
- c. Perform Checking, Merchant and Investment account reconciliations
- d. Monitor investment accounts
- e. Request and manage County reimbursements
- f. Track expenses to grants
- g. Collect and report sales and sales tax statistics.
- h. Report on use of license tag funds
- i. Invoice and process payments
  - i. KeysArts Ads
  - ii. Gallery Guide Listings
- j. Perform W2 and 1099 reports at calendar year end
- k. Compile information for annual audit at fiscal year end
- l. Prepare materials;
- m. Work with CPA to make journal adjustments,
- n. Review files and compile information,
- o. Prepare tax forms as needed,
- p. Review 990
- q. Maintain files of accounts payable and accounts receivable.
- r. Maintain computer programs on budget accounts, accounts payable and accounts receivable.

## SUMMARY

The Florida Keys Council of the Arts is a non-profit, 501(c) (3) corporation serving a public purpose. It has been in a contractual relationship with local county government since 1997.

FKCA is the main source of information on arts and culture in the Keys. Cultural tourism is an important component of the tourist-based economy. Additionally, FKCA serves local residents including school children and the elderly. FKCA connects local artists and arts organizations with one another, with their audiences and with the world.

It serves 76,329 local residents and three million visitors annually. A ten-member board of directors guides the council, assisted by three alternate directors, two directors emeritus and twenty-one advisory board members. Daily functions are carried out by the president/executive director, staff, and valued volunteers.

FKCA is incorporated with the State of Florida and recognized by the IRS as the Monroe Council of the Arts Corporation, dba Florida Keys Council of the Arts, FEIN 65-0737532. Governing documents, including the articles of incorporation, bylaws, board handbook and five-year plan are available for review on the arts council's award-winning website, [www.keysarts.com](http://www.keysarts.com).

FKCA funding is provided by the Monroe County Board of County Commissioners, the Tourist Development Council, members, donors, private donations and grant makers; including the Community Foundation of the Florida Keys, the Rodel Foundation, the South Florida Cultural Consortium, the State of Florida, Department of State, Division of Cultural Affairs, the Florida Arts Council, and the National Endowment for the Arts.

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

DEPARTMENT OF THE TREASURY

Date:

APR 29 2002

MONROE COUNCIL OF THE ARTS  
CORPORATION  
DBA THE FLORIDA KEYS COUNCIL OF  
THE ARTS  
PO BOX 717  
KEY WEST, FL 33040-0000

Employer Identification Number:  
65-0737532

DLN:  
17053075719032

Contact Person: ERIC J BERTELSEN ID# 31323  
Contact Telephone Number:  
(877) 829-5500

Our Letter Dated:  
February 1998  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum

Letter 1050 (DO/CG)

Officer	First Name	Last Name	District	Start Date	Expiration
1. Chair	Dean and Sandy	Walters	II	1/24/2008	6/30/2011
2. Vice Chair	Pat	Bowman	III	10/6/2005	6/30/2011
3. Secretary	Sherry	Phillips & Les F	II	7/1/2009	6/30/2012
4. Treasurer	Gayle and Mike	Hewlett	IV	11/15/2007	6/30/2011
5. --	Nancy	Perez Miller	V	5/25/2006	6/30/2012
5. --	Lucy	Carleton & Leo	III	7/1/2009	6/30/2012
5. --	Karen	Leonard & Aar	I	7/1/2009	6/30/2012
5. --	Joel & Judy	Harris	V	5/30/2002	6/30/2012
5. --	Emily	Sorkin & David	III	1/22/2004	6/30/2011

**Florida Keys Council of the Arts  
Board of Directors Meeting Minutes  
May 27, 2010  
Marathon Community Theatre, 5101 Overseas Hwy, Marathon**

Chair, Cris Sandifer called the meeting to order at 11:00 a.m.

In attendance were all Board members (100% attendance): Cris Sandifer, Dean Walters, Pat Unferth Bowman, Gayle Hewlett, Tom Butler, Lucy Carleton, Nancy Perez Miller, Sherry Phillips, Emily Sorkin; Advisory board: Sue D'Antonio, Rita Fabal, Loretta Geotis, Lois Giffen, Judy Harris, Claire Lang-Richmond, Karen Leonard, Michael Marrero, Michael Shields, Marcia Somersall; Guest: Keith Bland; Staff: Elizabeth Young, Andrea Comstock.

Cris welcomed attendees and asked for approval of the agenda. Sherry moved to approve the minutes of 3/25/10; Dean seconded. The motion passed unanimously.

**Treasurer's Report**

Gayle presented the financial report. The budget is tight, but it is projected that we will end the fiscal year in the black. Gayle worked with Liz on the draft budget for FY 2011. Great efforts have been made to simplify and clarify the format of the budget. Continued efforts have been made to cut expenses to a minimum. The proposed budget is conservative in projection of both expenses and income. A line item for endowment contributions has been added. The idea of dedicating 5% of total income to the endowment fund was discussed. Emily moved to table this concept to be revisited in the future. Nancy seconded. The motion passed unanimously. Dean moved to approve the budget; Tom seconded. The budget for FY 2011 was approved. The Financial Report through April 30, 2010 was accepted.

**Approve Key West Writer's Guild Grant 2010 to Elisabeth Anton**

Applications for the annual award were reviewed by three distinguished judges in the writing community: Mandy Bolen Miles, Pat Silcox, and Kirby Congdon. After careful consideration, Elisabeth Anton was selected. Sherry moved to approve the \$2000 grant to Elisabeth Anton; Lucy seconded. The motion passed unanimously.

**Approve New Deadline of August 31 for ArtReach Grants 2010-11**

It was suggested that the ArtReach grant deadline be moved up from October 31 to August 31 to enable timely funding of projects that begin at the beginning of the winter season. Emily moved to change the ArtReach grant deadline to August 31; Nancy seconded. The motion passed unanimously.

**Approve recommendations of review panel for Casselman Award & Special Projects Grant**

Dean reported on the grant panel review of the Casselman Scholarship application and Special Projects grant applications – "Open Air Public Space in the Tropics" and "Don Pinder Key West Photographic Chronicler." Members of the panel were Dean Walters, Cris Sandifer, Gayle Hewlett, Loretta Geotis and Lois Giffen. The panel recommended \$600 for the scholarship applicant; \$500 for the Don Pinder project and \$0 for the Pigeon Key project. Dean moved to approve the panel's funding recommendations as stated; Pat seconded. The motion passed unanimously.

**Board Committee Updates**

Nominating Committee: The Nominating Committee met in April. Pat presented the proposed slate of officers for FY 2011: Dean Walters, Chair; Pat Unferth, Vice-chair; Sherry Phillips, Secretary; Gayle Hewlett, Treasurer; Cris Sandifer, Immediate Past Chair. Judy Harris and Karen Leonard were nominated from the Advisory Board up to the Board. Tom Butler was nominated to Board Alternate. The following new members are nominated to the Advisory Board: Debra Ginsberg, Upper Keys; Michael Mayer, Upper Keys; Robert Sax, Upper Keys; Darlene Lavelle, Middle Keys; Susanne Woods, Middle Keys; Carol Abramovitz, Lower Keys; Keith Bland, Lower Keys. Starting with the new fiscal year, Claire Lang Richmond and Michael Shields will co-chair the Membership Committee. Pat moved to approve the proposed changes and additions to the Board and Advisory Board for 2010/11; Lucy seconded. Lucy moved to accept the slate of officers for 2010/11; Tom seconded. Both motions passed unanimously.



Events & Fundraising: Dean Walters presented his report. The next fundraising event is scheduled for July 9 at the BottleCap Lounge from 5 - 8 p.m. He will work closely with Pat to coordinate the arrangements, as Pat will be succeeding him as Fundraising Chair.

Art in Public Places: Sue D'Antonio gave her report. She noted that the Key West Airport was nearly completed except for one final installation that had to be re-sited. She encouraged everyone to visit the Key West Airport to view the artwork. Nance Frank, immediate past-chair, was honored at a recent BOCC meeting and presented with a book containing images of all the public art projects completed during her tenure. The AIPP Committee has discussed reproducing the book for fundraising purposes. Nancy reported on the Florida Association of Public Art Administrators conference that she and Cris attended May 19 - 21 in Ft. Pierce, sharing highlights of the many inspiring public art concepts that were presented during the two-day meeting.

Cultural Umbrella: Sherry reported that applications were reviewed at a May 18 meeting at the Marathon Government Center. There were several new applications, and for the first time, there were more requests than funds available in all districts. The committee has scheduled a meeting on June 3 for the purpose of reviewing public input regarding this year's new application and the review process.

### **Executive Director's Report**

Liz gave brief highlights from her Executive Director's report. The 2010-11 DCA state grant for Local Arts Agency program funding (\$38,000) was reviewed on May 18 and received a very high score of 92.667. Unfortunately there is very little state funding available. The reviewers comments were complementary regarding our publications, events, and activities. We will re-apply for the 2011-12 grant cycle as well. The deadline is June 11. Liz and Valerie will attend the Americans for the Arts Conference in Baltimore the last week of June. Noel Paul Stookey is confirmed to be here for a second benefit concert February 18, 2011 at Tennessee Williams Theatre. Liz acknowledged the encouragement of Judy Harris, in our successful application to the Ocean Reef Foundation for a mini-grant. We were recently awarded \$2,000 for Artists in Schools programs.

A board orientation retreat will be scheduled for later this summer. It is valuable for new members to understand the diversity of what we do. Karen Leonard, Ann Dadd and Lucy Carleton were congratulated for completing the CFFK Leadership Success Academy; Michael Marrero attended and will complete the program next year.

### **Consent agenda approval**

Dean made a motion to approve the consent agenda as follows:

- i) Accept Nominating Committee Report
- ii) Accept AIPP Committee minutes of 4-19-10
- iii) Accept Cultural Umbrella minutes of 4-1-10
- iv) Accept Board committee updates

Tom seconded. The motion passed unanimously.

### **Other Business**

Karen Leonard reported the results of a CFFK Leadership Academy workshop exercise regarding board diversity. It is important for the sustainability of our organization to build future supporters through a more diverse board including representation of a wider variety of ethnic and age groups. Proposed methods to achieve this goal include developing more events that appeal to young artists thus building future patrons of the arts, as well as streamlining the grant process to make it more widely accessible.

The meeting was adjourned at 12:30 p.m.

Respectfully submitted,  
Andrea Comstock, Business Manager

**MONROE COUNCIL OF THE ARTS  
CORPORATION**

***Financial Statements for  
the Year Ended June 30, 2009  
and Independent Auditor's Report***

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**PAUL S. MILLS  
CERTIFIED PUBLIC ACCOUNTANT**

**KEY WEST, FLORIDA**

**MONROE COUNCIL OF THE ARTS CORPORATION**  
**Financial Statements**  
**June 30, 2009**

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Paul S. Mills, C.P.A.

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Key West, Florida 33040

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pmillscpa@aol.com

### **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Monroe Council of the Arts Corporation d/b/a Florida Keys Council of The Arts  
Key West, Florida

I have audited the accompanying statement of financial position of the Monroe Council of the Arts Corporation (a nonprofit organization) as of June 30, 2009 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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 the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Monroe Council of the Arts Corporation as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, and the Florida Single Audit Act, I have also issued a report dated December 8, 2009 on my consideration of the Monroe Council of the Arts Corporation's internal control structure over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and the Florida Single Audit Act and should be read in conjunction with this report in considering the results of my audit.

The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis and is required by the U.S. Office of Management and Budget Circular A -133, Audits of States, Local Governments, and Non-Profit Organizations and The State of Florida Office of the Attorney General Rule 10.650. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Paul S. Mills  
Certified Public Accountant  
December 8, 2009

**MONROE COUNCIL OF THE ARTS CORPORATION  
STATEMENT OF FINANCIAL POSITION  
AS OF JUNE 30, 2009**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$ 48,335
Accounts Receivable:	
Grants and Awards	24,575
Prepaid Expenses	887
	887
<b>TOTAL CURRENT ASSETS</b>	<b>73,797</b>

**NONCURRENT ASSETS**

Furniture and Office Equipment, Net of Accumulated Depreciation of \$ 11,682 (Note 8)	
	3,683

<b>TOTAL ASSETS</b>	<b>\$ 77,480</b>
---------------------	------------------

**LIABILITIES AND NET ASSETS**

**CURRENT L**

Accounts Payable	\$ 5,689
Prepaid Advertising & Membership Income	4,305
Payroll Taxes Accrued & Withheld	2,119
	2,119

<b>TOTAL CURRENT LIABILITIES</b>	12,113
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<b>TOTAL LIABILITIES</b>	12,113
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**NET ASSETS:**

Unrestricted	14,617
Temporarily Restricted	50,750
	50,750

<b>TOTAL NET ASSETS</b>	<b>65,367</b>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 77,480</b>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**MONROE COUNCIL OF THE ARTS CORPORATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009**

**REVENUES**

Grants and Awards	\$ 168,923
Membership Dues	18,395
Public Donations	37,863
In-Kind Donations	69,327
Program Service Revenue	14,100
Dividends & Interest	425
Loss on Sale of Short-Term Investments	(12,874)
	<hr/>

<b>TOTAL REVENUES</b>	<b>\$ 296,159</b>
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**EXPENSES**

Program Expenses	\$ 266,312
Administrative Support	29,164
Fund Raising	10,062
	<hr/>

<b>TOTAL EXPENSES</b>	<b>\$ 305,538</b>
-----------------------	-------------------

Increase (Decrease) in Net Assets	(9,379)
NET ASSETS - Beginning of Year	<hr/> 74,746
NET ASSETS - End of Year	<hr/> <b>\$ 65,367</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**MONROE COUNCIL OF THE ARTS CORPORATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2009**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

<b>Increase (Decrease) in Net Assets</b>	<b>\$ (9,379)</b>
 <b>Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities</b>	
Depreciation	1,406
(Increase) Decrease in Grants Receivable	(10,952)
(Increase) Decrease in Prepaid Expenses	(103)
Increase (Decrease) in Accrued Expenses	<u>(16,144)</u>
 <b>Net Cash Provided by Operating Activities</b>	 <b><u>\$ (35,172)</u></b>
 <b>Investing Activities</b>	 <b>-0-</b>
 <b>Net Cash (Used for) Investing Activities</b>	 <b><u>-0-</u></b>
 <b>Financing Activities</b>	 <b>-0-</b>
 <b>Net Cash (Used for) Provided By Financing Activities</b>	 <b><u>-0-</u></b>
 <b>Net Increase (Decrease) in Cash</b>	 <b>(35,172)</b>
 <b>Cash and Cash Equivalents - Beginning of Year</b>	 <b><u>83,507</u></b>
 <b>Cash and Cash Equivalents - End of Year</b>	 <b><u><u>\$ 48,335</u></u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**MONROE COUNCIL OF THE ARTS CORPORATION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2009**

	Program Expenses	Administrative Support	Fund Raising	Total Expenses
Payroll & Related Taxes	\$ 124,296	\$ 14,200	\$ 3,500	\$ 141,996
<b>Total Personal Services and Related Expenses</b>	<b>124,296</b>	<b>14,200</b>	<b>3,500</b>	<b>141,996</b>
Advertising	6,488	721	-0-	7,209
In-Kind Advertising	40,215	4,468	-0-	44,683
Credit Card Commissions	819	91	-0-	910
Contract Labor	7,280	810	-0-	8,090
Dues & Subscriptions	976	109	-0-	1,085
Education	1,040	-0-	-0-	1,040
Equipment Rental	1,753	195	-0-	1,948
Grants Awarded	24,810	-0-	-0-	24,810
Insurance	6,096	677	-0-	6,773
Internet Expenses	4,344	483	-0-	4,827
Licenses & Permits	-0-	195	-0-	195
Occupancy	21,352	2,373	-0-	23,725
Office Supplies	2,609	290	-0-	2,899
Postage & Shipping	1,724	192	6,562	8,478
Printing & Reproduction	11,298	1,255	-0-	12,553
Program Expenses	4,415	-0-	-0-	4,415
Professional Fees	-0-	2,542	-0-	2,542
Sales Commissions	1,737	-0-	-0-	1,737
Telephone	413	46	-0-	459
Travel	3,382	376	-0-	3,758
Depreciation	1,265	141	-0-	1,406
<b>Total Expenses</b>	<b>\$ 266,312</b>	<b>\$ 29,164</b>	<b>\$ 10,062</b>	<b>\$ 305,538</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**MONROE COUNCIL OF THE ARTS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** - Monroe Council of the Arts Corporation(MCOA) was incorporated February 17, 1997 under the not-for-profit statutes of the State of Florida to provide investment in the community by enhancing the cultural environment and economy of Monroe County through development and promotion of the arts. The "Council" is committed to a leadership role as the community umbrella organization for the arts, providing services to the arts community and engaging in community development initiatives. Monroe Council of the Arts Corporation has been recognized by the Internal Revenue Service as tax exempt under Section 501 (c) (3) of the Internal Revenue Service code and files Federal Form 990 – "Return of Organization Exempt from Income Tax" a Federal Information Return on an annual basis.

**Basis of Accounting** The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recognized when the obligation is incurred. In addition, certain in-kind donations including free office space and media publicity are recorded in these financial statements based on their fair market value.

**Basis of Presentation** Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Standards (SFAS) No 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No 117, the Organization is required to report 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. A description of each class of net assets is listed below.

Unrestricted Net Assets – Net assets that are not subject to donor – imposed stipulations.

Temporarily Restricted Net Assets – Net assets subject to donor – imposed stipulations that may or will be met, either by actions of Monroe Council of The Arts Corporation or the passage of time. When a restriction expires, temporarily restricted net assets are classified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

A schedule of Temporarily Restricted Net Assets is depicted below:

Key West Writers Guild	\$ 32,750
Special Projects Fund	18,000
	\$ 50,750

Permanently Restricted Net Assets – Net assets subject to donor –imposed stipulations that may be maintained permanently by Monroe Council of The Arts Corporation. Generally, the donors of these assets permit Monroe Council of The Arts Corporation to use all or part of the income earned on any related investments for General or specific purposes.

**Contributions** – Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give are recorded at net realizable value if expected to be collected in one year and at fair market value if expected to be collected in more than one year.

MONROE COUNCIL OF THE ARTS CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Donated Property and Equipment**

Donations of property and equipment are recorded as contributions at their estimated fair market value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose.

**Cash and Cash Equivalents** – Any investments with a maturity of twelve months or less are deemed to be cash equivalents for the purpose of reporting cash flows. Management of the Monroe Council of The Arts Corporation is not exposed to any significant credit risk on cash or cash equivalents.

**Donated Services** - A number of unpaid volunteers have made significant contributions of their time to Monroe Council of the Arts Corporation fund raising campaigns, and certain other services. No amounts have been reflected in the financial statements for these donated services.

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

**NOTE 2 – LEASES**

Monroe Council of the Arts Corporation leases office space from the Monroe County Board of County Commissioners. The lease term began April 16, 1997 and expires September 30, 2016. The county is providing free office space to Monroe Council of the Arts Corporation to help promote and enhance cultural enrichment and the Arts. The fair market value of the office space in the amount of \$ 22,494 is recorded in these financial statements as an in-kind donation.

Monroe Council of the Arts Corporation leases an office copier from Xerox Corporation. The lease term is for thirty six months and began August 21, 2008. The monthly lease payment is in the amount of & 138.16 plus applicable sales tax.

**NOTE 3 – FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs, fund-raising and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fund-raising activities.

**NOTE 4 – FAIR VALUES OF FINANCIAL INSTRUMENTS**

Disclosure of fair value information about certain financial instruments, whether or not recognized in the balance sheet for which it is practicable to estimate the value, is required by Statement of Financial Accounting Standards (SFAS) 107, Disclosure About Fair Value of Financial Instruments. The following methods and assumptions were used in estimating fair values:

Cash and Cash Equivalents - The carrying amounts reported in the balance sheet approximate fair value and are insured by FDIC and SIPC.

**MONROE COUNCIL OF THE ARTS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 5 – GRANTS AND AWARDS**

**Board of County Commissioners, Monroe County, Florida** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an appropriation in the amount of \$ 71,250 from the Board of County Commissioners, Monroe County, Florida. The appropriation is to develop, coordinate and promote the arts in Monroe County and surrounding areas. The appropriation is for the period beginning October 1, 2007 and ending September 30, 2008. Monroe Council of the Arts Corporation submits expense vouchers (mostly labor) for reimbursement under the appropriation.

**Board of County Commissioners, Monroe County, Florida** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an appropriation in the amount of \$ 57,000 from the Board of County Commissioners, Monroe County, Florida. The appropriation is to develop, coordinate and promote the arts in Monroe County and surrounding areas. The appropriation is for the period beginning October 1, 2008 and ending September 30, 2009. Monroe Council of the Arts Corporation submits expense vouchers (mostly labor) for reimbursement under the appropriation.

**Board of County Commissioners, Monroe County, Florida** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an administrative agreement with the Board of County Commissioners, Monroe County, Florida. The agreement provides 10% of the county-mandated 1% allocation for art funding for the acquisition, commission, installation, and maintenance of works of art in newly constructed or renovated buildings, will be utilized for reimbursements of administrative expenses incurred by the Arts Council. The agreement is for the period beginning October 1, 2008 and ending September 30, 2009.

**Board of County Commissioners, Monroe County, Florida** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation was awarded an agreement in the amount of \$ 72,500 per year from the Tourist Development Council and passed through the Board of County Commissioners, Monroe County, Florida. The agreement is to provide reimbursement for staffing and publication expenses in connection with promotion of cultural/arts information services. The agreement is for the period beginning October 1, 2007 and ending September 30, 2008.

**Board of County Commissioners, Monroe County, Florida** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation was awarded an agreement in the amount of \$ 72,500 per year from the Tourist Development Council and passed through the Board of County Commissioners, Monroe County, Florida. The agreement is to provide reimbursement for staffing and publication expenses in connection with promotion of cultural/arts information services. The agreement is for the period beginning October 1, 2008 and ending September 30, 2009.

**Board of County Commissioners, Monroe County, Florida** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation was awarded a contract in the amount of \$ 670,800 from the Tourist Development Council and passed through the Board of County Commissioners, Monroe County, Florida. The agreement is to administer "Cultural Umbrella" tourist tax funds for tourist related cultural activities. MCOA is prohibited from using any funds for administrative costs. The amount of the agreement is established within the TDC budget. Though administered through MCOA, these funds do not pass thru any MCOA financial accounts. The agreement is for the period beginning October 1, 2006 and ending September 30, 2011

**MONROE COUNCIL OF THE ARTS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 6 – GRANTS AND AWARDS - Continued**

**State of Florida – Department of Highway Safety and Motor Vehicles** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received a grant in the amount of \$ 4,685 from the State of Florida – Department of Highway Safety and Motor Vehicles. The grant received is the allocation of Florida Arts License Plates program distributed to the county where the plates were sold. The grant is provided to help support arts organizations, programs and activities within Monroe County.

**Florida Department of State** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received a grant from the Florida Department of State Arts in Education grants program for support of the project "Senior Art, Concert & Vans to Venues Program". The grant was in the amount of \$ 7,871. The grant was for the period beginning July 1, 2008 and ending June 30, 2009.

**Florida Department of State** – For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received a grant from the Florida Department of State for local arts agencies general program support. The grant is to provide financial support general program and administrative expenses. The grant was in the amount of \$ 9,853. The grant was for the period beginning July 1, 2008 and ending June 30, 2009.

**Casselman Scholarship** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received donations totaling \$ 300 to fund a scholarship for a promising high school student to attend a summer music camp. The total amount of funds accumulated for this scholarship is in the amount of \$ 1,015.

**Key West Writers Guild Award** – For the fiscal year ended June 30, 2009, an Individual made a contribution in the amount of \$ 49,370 in 2003 as principal to be held for twenty years in a brokerage account. . The annual earnings on the principle in the amount of \$ 2, 000 shall be used as an award to be given to a Monroe County resident writer to continue working on a novel or nonfiction work. Any additional income that may be generated by the principle shall be used in furtherance of the mission of Monroe Council of The Arts Corporation. The fund principle shall revert to unrestricted funds at the option of Monroe Council of the Arts Corporation after twenty years from the date of the gift.

**Kawaler Foundation** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received donations totaling \$ 10,450 to fund a special project grant for a circus arts performance and juggling workshop in the Monroe County Schools.

**MONROE COUNCIL OF THE ARTS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**NOTE 7 – In-Kind Donations**

**Cooke Communications** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an "In-Kind" donation of weekly one page or more advertising in the Key West Citizen newspaper. Fair market value is in the amount of \$ 3,000 based on comparable advertising rates.

**Key West Keynoter** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an "In-Kind" donation of weekly quarter page advertising in the Key West Keynoter newspaper. Fair market value is in the amount of \$ 2,610 based on comparable advertising rates.

**AT&T Advertising** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an "In-Kind" donation of advertising provided by AT&T Advertising. Fair market value is in the amount of \$ 20,568 based on comparable advertising rates.

**Monroe County Board of County Commissioners** - For fiscal year ended June 30, 2009, Monroe Council of the Arts Corporation received an "In-Kind" donation of monthly office rent from the Monroe County Board of County Commissioners. Fair market value is in the amount of \$ 22,494 based on square foot charges for comparable office space.

**Americans for the Arts** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an "In-Kind" donation of an Economic Impact Study of Monroe County, Florida. Fair market value is in the amount of \$ 7,500 based on comparable impact studies.

**Eldorado Graphics** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an "In-Kind" donation of newsletter and invitations design & layout services. Fair market value is in the amount of \$ 9,925 based on charges for comparable services.

**Conch Republic Group** - For fiscal year ended June 30, 2009 Monroe Council of the Arts Corporation received an "In-Kind" donation of internet advertising. Fair market value is in the amount of \$ 1,080 based on charges for comparable services.

**Note 8 - Furniture & Office Equipment** - Furniture & Office Equipment are carried at cost. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets. Furniture & Office Equipment consists of the following at June 30, 2009.

Office Furniture & Equipment	\$ 15,365
Less Accumulated Depreciation	(11,682)
	<hr/>
Furniture & Office Equipment, Net,	<u>\$ 3,683</u>

# Paul S. Mills, C.P.A.

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Board of Directors  
Monroe Council of the Arts Corporation

I have audited the financial statements of the Monroe Council of the Arts Corporation (a non-profit organization) as of and for the year ended June 30, 2009, and have issued my report thereon dated December 8, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Monroe Council of the Arts Corporation financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, grants and 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control over Financial Reporting

In planning and performing my audit, I considered Monroe Council of the Arts Corporation's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. This report is intended solely for the information and use of the Board of Directors, management, and officials of applicable Federal and State agencies and pass-thru entities and is not intended to be and should not be used by anyone other than these specified parties.

Paul S. Mills  
Certified Public Accountant  
December 8, 2009

## Paul S. Mills, C.P.A.

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### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT

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To the Board of Directors  
Monroe Council of the Arts Corporation

#### Compliance

I have audited the compliance of the Monroe Council of the Arts Corporation with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the requirements described in the executive Office of the Governor State Projects Compliance Supplement that are applicable to each of its major federal programs and state projects for the year ended June 30, 2009. Compliance with the requirements of Laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of Monroe Council of the Arts Corporation my responsibility is to express an opinion on Monroe Council of the Arts Corporation compliance based on my audit.

I conducted my audit 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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of The Auditor General. Those standards, OMB Circular A - 133 and Chapter 10.650, Rules of The Auditor General, require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Monroe Council of the Arts Corporation's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Monroe Council of the Arts Corporation's compliance with those requirements.

In my opinion, Monroe Council of the Arts Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended June 30, 2009

Internal Control over Compliance

The management of Monroe Council of the Arts Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state projects.

In planning and performing my audit, I considered Monroe Council of the Arts Corporations' internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and chapter 10.650 Rules of the Auditor General.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program or state project being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information and use of board of directors, management and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specific parties.

Paul S. Mills  
Certified Public Accountant  
December 8, 2009

**MONROE COUNCIL OF THE ARTS CORPORATION  
SCHEDULE OF FEDERAL AND OTHER AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009**

<u>Grant / Program Title</u> Federal Awards	<u>Grant Number</u>	<u>Receivable 2008</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable 2009</u>
<b>Total Federal Awards:</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Awards</b>					
State Of Florida: Dept. Of Highway Safety & Motor Vehicles	1038-0200	160	4,685	4,685	120
Florida Department of State- Division of Cultural Affairs: Local Arts Agency Arts in Education	09-8016 09-6016	0 0	9,853 7,871	9,853 7,871	0 0
Board of County Commissioners - Monroe County Florida		12,718	97,831	97,831	23,405
<b>Total Federal Awards and Other Awards</b>		<u>\$ 12,878</u>	<u>\$ 120,240</u>	<u>\$ 120,240</u>	<u>\$ 12,878</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE  
FINANCIAL STATEMENTS

**MONROE COUNCIL OF THE ARTS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

**A. Summary of Auditor's Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of Monroe Council of the Arts Corporation.
2. No reportable conditions were disclosed during the audit of the financial statements of Monroe Council of the Arts Corporation.
3. No instances of noncompliance material to the financial statements of Monroe Council of the Arts Corporation disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal program and state projects are reported in the financial Statements.
5. The auditor's report on compliance for the major federal programs and state projects for projects for Monroe Council of the Arts Corporation expresses an unqualified opinion.
6. Audit findings relative to the major federal programs and state projects for Monroe Council of the Arts Corporation are reported in this schedule.
7. The programs tested as a major program included:
  - Federal Program  
None
  - State Project  
License Plate Revenue  
Arts in Education  
Local Arts Agency
8. The threshold for distinguishing Type A and B programs/projects was \$ 300,000 for major federal programs and was \$ 300,000 for major state projects.
9. The Monroe Council of the Arts Corporation did not qualify as a low risk auditee pursuant to OMB Circular A -133

**B. Financial Statement Audit**

None

**MONROE COUNCIL OF THE ARTS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

C. Findings And Questioned Costs – Major Federal Program

None

D. Findings And Questioned Costs – Major State Projects

None

E. Other Findings

A management letter was issued to management the detail provided suggestions regarding electronic data storage.

No Summary Schedule of Prior Audit Findings is required because there were no Prior audit findings related to Federal Programs or State Projects.

No Corrective Action Plan is required because there were no findings required to be reported under Federal or Florida Single Audit Acts.

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)

2008

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

For the 2008 calendar year, or tax year beginning Jul 1, 2008, and ending Jun 30, 2009

Form header section containing: B Check if applicable (Address change, Name change, etc.), C Name of organization (Monroe Council of The Arts Corporation), D Employer identification number (65-0737532), E Telephone number ((305) 295-4369), F Name and address of principal officer (Elizabeth Young), G Gross receipts (\$ 349,272), H(a) Is this a group return for affiliates? (Yes), H(b) Are all affiliates included? (Yes), J Website (www.keysarts.com), K Type of organization (Corporation), L Year of formation (1997), M State of legal domicile (FL)

Part I Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include: 1 Briefly describe the organization's mission (Arts Advocacy, Education & Grants), 2-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances. Includes comparison of Prior Year vs Current Year and Beginning of Year vs End of Year.

Part II Signature Block. Includes declaration: '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.' Signature of officer: Paul S. Mills, CPA. Date: 12/16/09.

Paid Preparer's Use Only section. Preparer's signature: Paul S. Mills, CPA. Date: 12/16/09. Firm's name: Paul S. Mills, CPA. Address: 1541 Fifth Street, Key West, FL 33040. EIN: 74-2975382. Phone no.: (305) 294-3699.

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

Arts Advocacy, Education & Grants

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 \$ 95,872. including grants of \$ 0.) (Revenue \$ 106,617.)

Provides weekly cultural calendars and calls to artists in local newspapers. Provides cultural information services: Gallery Guide, events calendar, website & numerous press releases.

4b (Code: ) (Expenses \$ 53,262. including grants of \$ 0.) (Revenue \$ 59,232.)

Provides Art in Public Places programs incorporating visual and performing arts in airports, hospitals, senior citizen centers and County buildings.

4c (Code: ) (Expenses \$ 61,252. including grants of \$ 24,810.) (Revenue \$ 68,116.)

Provides five Artist grants, one residency and two artist scholarship programs.

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

(Expenses \$ 55,926. including grants of \$ 0.) (Revenue \$ 62,194.)

4e Total program service expenses \$ 266,312. (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)? <i>If 'Yes,' complete Schedule A</i>		
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If 'Yes,' complete Schedule C, Part II</i>		X
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If 'Yes,' complete Schedule C, Part III</i>		X
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? <i>If 'Yes,' complete Schedule D, Part I</i>		
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>		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? <i>If 'Yes,' complete Schedule D, Part IV</i>		
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>		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? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		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.? <i>If 'Yes,' complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Part II</i>		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? <i>If 'Yes,' complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If 'Yes,' complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? <i>If 'Yes,' complete Schedule J</i>	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, and that was issued after December 31, 2002? <i>If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
24d		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If 'Yes,' complete Schedule L, Part I</i>		X
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? <i>If 'Yes,' complete Schedule L, Part II</i>		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? <i>If 'Yes,' complete Schedule L, Part III</i>		X

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

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

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Form 990 (2008)

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

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

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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**

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.

	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body		
<b>1 b</b> Enter the number of voting members that are independent		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets?		X
<b>6</b> Does the organization have members or stockholders?		X
<b>7 a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
<b>7 b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?	X	
<b>9 a</b> Does the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>10</b> 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	X	
<b>11</b> 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		X

**Section B. Policies**

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

**Section C. Disclosures**

- 17** List the states with which a copy of this Form 990 is required to be filed
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ► Elizabeth Young    1100 Simonton Street, Unit 2- Key West    FL 33040    (305) 295-4369

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

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

1 a Complete this table for all persons required to be listed. 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) or 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)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
William Anderson Director Emeritus	1.00	X						0.	0.	0.
Theresa Axford Secretary	1.00	X						0.	0.	0.
Gayle Hewitt Treasurer	1.00	X						0.	0.	0.
Dean Walters Vice Chair	1.00	X						0.	0.	0.
Shirley Freeman Director Emeritus	1.00	X						0.	0.	0.
Cris Sandifer Chairman	1.00	X						0.	0.	0.
Nancy Perez Miller Director	1.00	X						0.	0.	0.
Pat Unferth Director	1.00	X						0.	0.	0.
Elizabeth Young Executive Director	40.00				X			49,846.	0.	0.
Emily Sorkin Director	1.00	X						0.	0.	0.
Vince Boyle Director	1.00	X						0.	0.	0.
Brownie Ballard Director	1.00	X						0.	0.	0.
Lucy Carelton Director	1.00	X						0.	0.	0.
Tom Butler Director	1.00	X						0.	0.	0.
Lois Giffen Director	1.00	X						0.	0.	0.
Heeather Carruthers Director	1.00	X						0.	0.	0.
Rita Fabal Director	1.00	X						0.	0.	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	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns					
	<b>1 b</b> Membership dues	18,395.				
	<b>1 c</b> Fundraising events	37,863.				
	<b>1 d</b> Related organizations					
	<b>1 e</b> Government grants (contributions)	168,923.				
	<b>1 f</b> All other contributions, gifts, grants, and similar amounts not included above	69,327.				
	<b>1 g</b> Noncash contribns included in lns 1a-1f: \$	69,327.				
	<b>1 h Total.</b> Add lines 1a-1f	294,508.				
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> Brochure Revenue		14,100.	14,100.	0.	0.
	<b>2 g Total.</b> Add lines 2a-2f		14,100.			
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts)		425.	425.	0.	0.
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross Rents	(i) Real				
		(ii) Personal				
	<b>b</b> Less: rental expenses					
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	40,239.			
		(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses		53,113.			
	<b>c</b> Gain or (loss)		-12,874.			
	<b>d</b> Net gain or (loss)		-12,874.	-12,874.	0.	0.
	<b>8 a</b> Gross income from fundraising events (not including \$ 37,863. of contributions reported on line 1c). See Part IV, line 18	<b>a</b>				
	<b>b</b> Less: direct expenses	<b>b</b>				
<b>c</b> Net income or (loss) from fundraising events						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
<b>b</b> Less: direct expenses	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
<b>b</b> Less: cost of goods sold	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d						
<b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		296,159.	1,651.	0.	0.	

**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	0.	0.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	24,810.	24,810.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.	0.		
4 Benefits paid to or for members	0.	0.		
5 Compensation of current officers, directors, trustees, and key employees	49,846.	41,373.	7,476.	997.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	82,022.	68,079.	12,303.	1,640.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0.	0.	0.	0.
9 Other employee benefits	0.	0.	0.	0.
10 Payroll taxes	10,128.	8,406.	1,519.	203.
11 Fees for services (non-employees)				
a Management	0.	0.	0.	0.
b Legal	0.	0.	0.	0.
c Accounting	0.	0.	0.	0.
d Lobbying	0.	0.	0.	0.
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees	0.	0.	0.	0.
g Other	0.	0.	0.	0.
12 Advertising and promotion	51,892.	46,703.	5,189.	0.
13 Office expenses	2,899.	2,609.	290.	0.
14 Information technology	0.	0.	0.	0.
15 Royalties	0.	0.	0.	0.
16 Occupancy	23,725.	21,352.	2,373.	0.
17 Travel	3,758.	3,382.	376.	0.
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	1,406.	1,265.	141.	0.
23 Insurance	6,773.	6,096.	677.	0.
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 Contract Labor	8,090.	7,280.	810.	0.
b Credit Card Commissions	910.	819.	91.	0.
c Postage	8,478.	1,724.	192.	6,562.
d Internet Expense	4,827.	4,344.	483.	0.
e Newsletter	12,553.	11,298.	1,255.	0.
f All other expenses	13,421.	12,876.	545.	0.
25 Total functional expenses. Add lines 1 through 24f	305,538.	262,416.	33,720.	9,402.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	25,127.	1	8,096.
	2 Savings and temporary cash investments	58,380.	2	40,239.
	3 Pledges and grants receivable, net	13,623.	3	24,575.
	4 Accounts receivable, net	0.	4	0.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L	0.	5	0.
	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	0.	7	0.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	784.	9	887.
	10a Land, buildings, and equipment: cost basis	10a 15,365.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 11,682.	5,089.	10c 3,683.
	11 Investments — publicly-traded securities	0.	11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		103,003.	16	77,480.
LIABILITIES	17 Accounts payable and accrued expenses	28,257.	17	12,113.
	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 <b>Total liabilities.</b> Add lines 17 through 25		28,257.	26
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>			
	27 Unrestricted net assets	8,122.	27	14,617.
	28 Temporarily restricted net assets	66,624.	28	50,750.
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 <b>Total net assets or fund balances.</b>	74,746.	33	65,367.
34 <b>Total liabilities and net assets/fund balances.</b>	103,003.	34	77,480.	

**Part XI Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If 'Yes' to 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?	X	
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?		X
b	If 'Yes,' did the organization undergo the required audit or audits?		

BAA



**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 'unusual grants.') .....	395,363.	403,487.	415,596.	391,635.	308,608.	1,914,689.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf .....						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge .....						
4 <b>Total.</b> Add lines 1-3 .....	395,363.	403,487.	415,596.	391,635.	308,608.	1,914,689.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
6 <b>Public support.</b> Subtract line 5 from line 4 .....						1,914,689.

**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 .....	395,363.	403,487.	415,596.	391,635.	308,608.	1,914,689.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	4,393.	2,770.	4,769.			11,932.
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 <b>Total support.</b> Add lines 7 through 10 .....						1,926,621.
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) .....	14	99.38 %
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f .....	15	99.00 %
16a <b>33-1/3 support test – 2008.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3 support test – 2007.</b> If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (add lns 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

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

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

**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 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



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2008

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Name of the organization

Employer identification number

Monroe Council of The Arts Corporation

65-0737532

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?.

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). 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. Table with 2 columns: Held at the End of the Year. Rows include: a Total number of conservation easements, b Total acreage restricted by conservation easements, c Number of conservation easements on a certified historic structure included in (a), d Number of conservation easements included in (c) acquired after 8/17/06, 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 easement it holds?, 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 170(h)(4)(B)(ii)?, 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.

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

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

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

**Part V Endowment Funds** Complete if 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶









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

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	NONE (total number)	(Add col. (a) through col. (c))
REVENUE	1	Gross receipts			
	2	Less: Charitable contributions			
	3	Gross revenue (line 1 minus line 2)			
DIRECT EXPENSES	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Other direct expenses			
	8	Direct expense summary. Add lines 4- through 7 in column (d)			
9	Net income summary. Combine lines 3 and 8 in column (d)				

**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	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Combine 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? _____	9 a	
b If 'No,' Explain: ----- -----		
10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10 a	
b If 'Yes,' Explain: ----- -----		
11 Does the organization operate gaming activities with nonmembers? _____	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

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

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

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

Name: ▶ \_\_\_\_\_

Address: ▶ \_\_\_\_\_

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

- 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? ..... **17 a**
- 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: ▶ \$ \_\_\_\_\_

	YES	NO
13a		
13b		
14		
15a		
16		
17a		





Schedule O (Form 990), Supplemental Information to Form 990

**Form 990, Page 2, Part III, Line 4d (continued)**

**4d** Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 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.

Code: _____	Description: <u>Provides performing Arts Network, regional initiatives</u>
Expenses	<u>55,926.</u> <u>with South Florida Cultural Consortium &amp; Advocacy</u>
Grants Of	<u>0.</u>
Revenue ..	<u>62,194.</u>
	_____
	_____
	_____

# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file)** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>	Name of Exempt Organization <b>Monroe Council of The Arts Corporation</b>	Employer identification number <b>65-0737532</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>1100 Simonton Street, #2-263</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Key West FL 33040</b>	

**Check type of return to be filed** (file a separate application for each return):

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                    | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)         | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                                 | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ Elizabeth Young -----

Telephone No. ▶ (305) 295-4369 ----- FAX No. ▶ -----

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Feb 16, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20\_\_ or
- ▶  tax year beginning Jul 1, 2008, and ending Jun 30, 2009.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	<b>3b</b>	\$	0.
<b>c Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Paul S. Mills, C.P.A.

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1541 Fifth Street  
Key West, FL 33040

Telephone (305) 294-3699  
Fax (305) 292-1192  
pmillscpa@aol.com

December 16, 2009

Liz Young  
Executive Director  
Monroe Council of the Arts Corporation  
d/b/a Florida Keys Council of the Arts  
1100 Simonton Street, Ste 2-263  
Key West, FL 33040

Year Ended: June 30, 2009

### INSTRUCTION LETTER FOR FILING FORM 990

Enclosed is the non-profit federal informational tax return for Monroe Council of the Arts Corporation Form 990 – Return of Organization Exempt from Income Tax for the year ended June 30, 2009.

There is no money due with this Return.

An officer of the corporation to sign, & print name, title and date on lower portion of page 1.

Mail the signed and dated Tax Return, certified mail, return receipt requested, no later than February 16, 2010, in the enclosed envelope to:

Internal Revenue Service  
Ogden, Utah 84201-0012

This instruction letter is attached to your **office** copy of the Return.

Feel free to call with any questions.