AUDIT REPORT OF MONROE COUNTY HUMAN SERVICES ADVISORY BOARD GRANTS AND GRANT POLICIES AND PROCEDURES

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AUDIT REPORT OF MONROE COUNTY HUMAN SERVICES ADVISORY BOARD GRANTS AND GRANT POLICIES AND PROCEDURES

I. OBJECTIVES AND SCOPE

At the request of the Monroe County Clerk of the Circuit Court, the Internal Audit Department has completed an audit of the Human Services Advisory Board (HSAB) grants and policies and procedures for the Monroe County Board of County Commissioners (BOCC). The audit objectives were to assess compliance with the Monroe County Board of County Commissioners' policies, procedures, resolutions and agreements and the Human Services Advisory Board's policies and procedures. Other objectives were to evaluate the needs and areas of concern for the further development of HSAB policies and procedures.

II. METHODOLOGY

A. We interviewed the following personnel to obtain information about the County and HSAB's Policies and Procedures.

1. Lisa Tennyson, Grants Administrator
2. Suzanne Hutton, Monroe County Attorney
3. The Clerk's Finance Department personnel
4. Director and Staff of Womankind, Inc.
5. Chairperson, Director and Bookeeper of Independence Cay, Inc.
6. Chairperson of Big Pine Athletic Association, Inc.
7. Big Pine Bookkeeping, Bookkeeper for Big Pine Athletic Association, Inc.

B. Internal Audit Department examined the following documents:

1. BOCC Resolutions.
2. BOCC Agenda Items.
3. BOCC Minutes.
4. BOCC Agreements.
5. HSAB Minutes.
6. HSAB Working Group Minutes and Recommendations.
7. HSAB Funding Recommendations.
8. Records obtained from individual organizations selected for audit by Internal Audit.

C. Internal Audit Department reviewed Administrative Resolutions, Agenda Items, Minutes and Agreements to ensure that all terms and conditions were being complied with as documented within the instruction.

D. Internal Audit Department reviewed and traced payments to Monroe County records.

E. Internal Audit Department compared reimbursement request made to other agencies with HSAB payment records for duplicity.

III. BACKGROUND INFORMATION

The Human Services Advisory Board was created by BOCC Resolution 077-1991. The Human Services Advisory Board purpose is "to evaluate County needs and agency performances using established guidelines so as to determine where the community will derive the greatest benefit from the tax dollars expended..." The HSAB "shall establish eligibility guidelines and application procedures which shall become effective upon approval by the BOCC. The HSAB shall (1) carefully evaluate the County's human services needs, (2) recommend the most cost effective way of obtaining needed services, (3) develop measures of the services provided, and (4) determine which of those services are appropriate for public funding." See Exhibit A – Monroe County Board of County Commissioners Resolution 077-1991, dated March 13, 1991.

BOCC Resolution No. 056-1992 states that the HSAB shall consist of five (5) members, each of who shall be appointed by each individual County Commissioner and limited to a term of two years or the termination of the respective appointing Commissioner's term. The original Resolution set the HSAB board at seven (7) members. ." See Exhibit B – Monroe County Board of County Commissioners Resolution 056-1992, dated January 8, 1992.

On June 16, 2010, the BOCC approved the creation of a committee "to examine and possibly modify the HSAB funding process and policies including funding categories, weighting of categories, etc." The committee will consist of 9 voting members including the 5 current HSAB members and 4 additional members to be appointed by each of the 4 commissioners, not including the Mayor. The committee will meet approxitmtely 5 times and complete and forward a series of funding policy recommendations to the BOCC by Novmember 2010, to be incorporated into the FY 2012 budget process. See Exhibit C – BOCC Agenda Item and Excerpt from BOCC Minutes from June 16, 2010. On November 17, 2010, the BOCC reviewed the recommendations of the committee and made several changes to the HSAB procedures. See Exhibit D - BOCC Agenda Item and Excerpt from BOCC Minutes from November 10, 2010. The following changes were made: "modify/streamline the application; elicit additional information about how prior year's funding was utilized; offer an opportunity for organization to change their funding category; eliminate the weighted percentages attached to each of the funding categories for two years; move several organzitions that are not statutorily or otherwise required to be funded from BOCC line items to HSAB with the funding (these are: Big Pine Athletic Assoc., Heart of the Keys Youth, Kids Come First; Rural Health Network, Upper Keys YMCA and Keys to Recovery); and to make an explicit policy that the vast majority of HSAB funding granted to any agency must be spent in and directly benefit Monroe County.

According to the "Recommendations for County Funding for Health and Human Services Providers for FY 2012", the three categories of human services are: medical, core social services and quality of life services. The fiscal year 2012 HSAB budget is $ $2,221,777 (this total represents

$1,768,200 in previous HSAB organizations budgets plus $453,577 for the budgets of six organizations previously funded from BOCC line items to HSAB). This amount has remained the same since fiscal year 2010. The overall budget has decreased since its amount of $2,326,581 in fiscal year 2006. See Exhibit E - Recommendations for County Funding for Health and Human Services Providers for FY 2012.

The HSAB reviews funding requests from nonprofit, human service organizations. Each year, the HSAB meets in February and May to discuss and review the applications and finalize its recommendations for funding to the BOCC. According to the "Recommendations for County Funding for Health and Human Services Providers for FY 2012", The HSAB prioritizes funding for organizations that; use HSAB funds to leverage ouside funding, do not duplicate existing services, demonstrate need for services and demonstrate sound financial management. The HSAB uses categories and weighted percentages assgned to each category as a guidline to assist in making its funding recommendations. Medical Services category is weighted 65% and means the organization provides medical, mental and/or dental care for economically disadvantaged. Core Social Services category is weighted 30% and means the organization provides essential services such as food, clothing or housing; emergency diasaster relief; family violence issues; adult and child daycare; end-of-life support for the disadvantaged. Quality of Life Improvement Services is weighted 5% and means the organization provides services created to improve the quality of life for individuals or community; educational, preventative, training, recreational and cutural services, etc. See Exhibit E - Recommendations for County Funding for Health and Human Services Providers for FY 2012.

IV. AUDIT CONCLUSIONS

A. BOCC Agreements for HSAB grant funding should contain specific information on which expenses qualify for funding and reimubursement by the County.

B. The HSAB needs written policies and procedures codified and formally approved by the Board of County Commissioners.

C. Monitoring and performance measures need to be established and utilized.

D. The HSAB needs to establish or adhere to existing term limits for board members to promote independence, accountability and transparency.

E. All organizations applying for HSAB grant funding should submit an IRS form 990 or a Statement of Functional Expenses, if they are only required to file IRS Form 990-EZ.

F. The organization's IRS Letter of Determination Indicating 501c3 status should be checked for current status.

G. Three individual HSAB grantees were chosen for audit: Big Pine Athletic Association, Independency Cay, Inc. and Womankind, Inc.

G1. The Big Pine Athletic Association, Inc. should be aware of reimbursements received and HSAB funding amounts available.

G2. The Big Pine Athletic Association, Inc. did not receive United Way funding in 2011.

G3. The Big Pine Athletic Association, Inc. operated a concession stand without entering it into their bookkeeping records or reporting it as project income on their application.

G4. Independence Cay, Inc. did not file the 2009 and 2010 IRS Return of Organization Exempt from Income Tax (Form 990) that was submitted with their HSAB applications.

G5. Independence Cay, Inc. submitted that same bill for reimbursement to the HSAB and the Southernmost Homeless Assistance League (SHAL) for reimbursement.

V. AUDIT FINDINGS

A. BOCC Agreements for Human Services grant funding

Finding:
Currently, a reimbursement request from the funded organization is submitted directly to the Clerk's Finance Department for processing. This procedure does not include County staff review or approval before payment. County staff does not see the items requested and paid to the funded organization at any time in the process.

The BOCC Agreements for grant funding should contain specific information on which expenses qualify for funding and reimbursement by the County. Many of the organizations receive funding from numerous sources.

The BOCC Agreements for grant funding should also require review and approval of the request for reimbursement by County staff before submission to the Clerk's Finance Department for payment.

The internal controls recommended above help to ensure that the Human Service grant funds are being used as intended and provides greater accountability.

Recommendation(s):
1. We recommend that the BOCC Agreements for grant funding contain specific information on which expenses are approved for funding.
2. We recommend that the BOCC Agreements require reimbursement requests be sent to County staff for review and approval before submission to the Clerk's Finance Department.

County Administrator's Response:
County staff is not aware of any problems related to the funding of ineligible services or expenses that have prompted a recommendation to require additional internal controls beyond those currently in existence.

All contracts are reimbursement-based; an organization must first provide the program service, pay the expenses for the program service, and provide the proper documentation related to the expense. Only then will the County make a payment to the organization.

Attachment C in each contract/agreement describes the services eligible for funding. County staff, during preparation of the agreements, ensures that the language in Attachment C is consistent with the services that were applied for and approved by the HSAB.

Currently, HSAB requests for reimbursement go directly to Finance; a process that has been in place for several years. The Finance Department carefully scrutinizes and documents every expense prior to payment. The Finance Department has copies of all agreements, including all Attachment Cs. Only expenses directly related to those services are eligible to be reimbursed.

Staff Recommendation:

Staff agrees that there are varying levels of specificity in these service descriptions and will endeavor to ensure that Attachment C service descriptions contain more specific information related to expenses.

The additional internal control of County staff review of invoices may impact staff resources. Also, since the Finance Department conducts its own thorough review of each expense in each reimbursement request, the additional review from County staff may be duplicative.

Auditor's Comment:

The Clerk's Finance Department does not review expenditures as they relate to services approved by the HSAB through the application process, just the language in the BOCC Agreement which may not be specific in all cases.

B. Written and approved HSAB policies and procedures

Finding:

The Human Service Advisory Board was formed by resolution 077-1991. See Exhibit A – Monroe County Board of County Commissioners Resolution 077-1991, dated March 13, 1991. The HSAB established eligibility guidelines, application procedures, evaluated county needs, recommends most cost effective way of obtaining needed services, developed measures of services provided and determined which of these services are appropriate for public funding. There have been numerous changes to the process since 1991 contained in different documents and with different Board of County Commision approval.

According to the "Recommendations for County Funding for Health and Human Services Providers for FY 2012", the HSAB uses categories and weighted percentages assigned to each category as a guideline to assist in making its funding recommendations. The HSAB Working Group chose to eliminate the weighted percentages associated with the funding categories (but not the funding categories themselves for two complete funding cycles). Medical Services category is weighted 65% and means the organization provides medical, mental and/or dental care for economically disadvantaged. Core Social Services category is weighted 30% and means the organization provides essential services such as food, clothing or housing; emergency diasaster relief; family violence issue; adult and child daycare; end-of-life support for the disadvantaged. Quality of Life Improvement Services is weighted 5% and means the organization provides services created to improve the quality of life for individuals or community; educational, preventative, training, recreational and cultural services, etc. See Exhibit E - Recommendations for County Funding for Health and Human Services Providers for FY 2012.

The Board of County Commissioners gives guidance and direction to the HSAB with those percentages. With the move of some entities (Big Pine Athletic Association, Heart of the Keys Youth, MCEF/Be the Change, Rural Health Network and Upper Keys YMCA) from the direct BOCC line item funding to the HSAB, the Board of County Commissioners may want to consider issuing new guidelines and long term strategy for the HSAB to help address the County's needs.

The policies and procedures need to be codified and formally approved by the Board of County Commissioners. Official Board of County Commission approved policies and procedures help to ensure that staff members and HSAB members understand the Board's objectives, and their delegated duties.

Recommendation(s):

1. We recommend that HSAB policies and procedures be codified and formally approved by the Board of County Commissioners.
2. The Board of County Commissioners should consider reviewing current guidelines as well as issuing new guidelines and long-term strategies for the HSAB to help address County needs.

County Administrator's Response:

The HSAB and County staff adhere to all policies and guidelines. All HSAB policies and guidelines have been approved by the Board of County Commissioners and were established through the following board actions:

- Resolution 077-1991;
- Resolution 056-1992;
- Resolution 093A-2002;
- Recommendations from the 2001 Human Services Review Committee approved at the February 13, 2002 BOCC meeting; (These are the major HSAB guidelines and were not mentioned in the Audit Report's findings and recommendations.)
- Resolution 277-2009;
- Recommendations from the 2010 Working Group, approved by the BOCC in November 2010.
- There was also a Task Force that was convened by BOCC direction at the July 2006 meeting, and whose members were approved at the August 2006 meeting. The purpose of the Task Force was to "eliminate duplication of services." It is unclear whether the Task Force presented any formal recommendations to the BOCC for approval.

There are a few operational HSAB procedures, such as the funding cycle time line, funding availability notices and board liaison, which have not been specifically addressed by the BOCC. There are also specifics related to the applications themselves and the evaluation process, such as the ramification of submitting an application that is missing a schedule or an attachment or the relative importance of match, that have not been specifically approved by the BOCC.

County staff will organize and compile the *current* guidelines and policies approved by various BOCC actions into a single document that shall be presented to the BOCC for discussion and approval.

Staff will await further direction from the BOCC with regard to current guidelines, policies and procedures, as well as any additional actions to be taken.

Regarding the Audit Report's Discussion of Weighted Percentages:

The establishment of the three funding categories, each with an assigned relative weight (65% for medical and mental health, 35% for core services, 5% for quality of life), was one of the guidelines recommended by the Human Services Review Committee and approved by the BOCC in February 2002. (See attached.)

These were sunsetted for two years in 2010 by the HSAB Working Group. The HSAB Working Group was convened to review HSAB guidelines and policies. Specifically, it discussed the value and application of weighted percentages, and ultimately recommended sunsetting the weighted percentages for two years. The group agreed that given the changes in the current economic environment, there were emergent needs that could be viewed as equally important as medical and mental health services, such as emergency food. HSAB members also reiterated that the weighted percentages guidelines were always viewed as flexible, rather than as firm limitations. The recommendations approved by the BOCC state:

As guidelines (guidelines is underlined in the original recommendations) for the HSAB to consider in making its funding recommendations, medical services would receive 65%, core services 30%, and quality of life improvement services 5% of total funding. ***The actual recommendations of the HSAB may vary from these guidelines at the discretion of the HSAB.***

In FY 12, HSAB absorbed six BOCC line item-funded entities. Two were added to the medical group, one was added to the core services group, and three were added to the quality of life category. These organizations came into the HSAB with their funding from BOCC, so they did not impact the funding of any other organization. They did impact the overall distribution among the categories, as you can see from the FY 12 distribution before and after.

These are the actual percentages for medical and mental health, core services, and quality of life categories, respectively, over the past several years:

- FY 12: 50.0,48.3 and 1.7 (new BOCC line items not calculated in)
- FY 12: 55.5,39.8 and 4.7 (with new BOCC line items calculated in)
- FY 11: 54.6,45.0 and 0.4
- FY 10: 54.3,44.4 and 1.3
- FY 09: 57.1,41.3 and 1.6

Regarding the Audit Report's Discussion of Moving Entities back to HSAB from BOCC line item funding:
In 2002, the HSRC recommended moving some line item funded organizations included those providing recreational and medical/mental health services over to HSAB, and keeping those whose funding is required by law, such as Baker Act services and cultural programs as directly-funded line items overseen by the Commission. Although this policy was adopted by the Commission, most applicants were moved back to line item status by the Commission piecemeal over the following years, and new organizations (including bird rescue centers and the Upper Keys Community Pool) were added to line item status.

The 2010 Working Group also revisited this issue. Like its predecessor, it recommended that those organizations whose funding is not required by statute or ordinance, be brought back under HSAB. Bringing all organizations into HSAB is an attempt to enhance fairness, transparency and oversight as all organizations must complete and submit to the formal HSAB application and review process. (For BOCC line items, there is no formal application or review process.) Those organizations that were moved to HSAB include the recreational programs: Big Pine Athletic Association, Heart of the Keys Youth, Kids Come First and YMCA; and the medical and mental health programs: Rural Health Network and Keys To Recovery. These were all moved to HSAB with their current funding amounts and therefore did not negatively impact the overall HSAB funding amount.

This 2010 Working Group recommendation was entirely consistent with the Board-approved 2002 HSRC recommendation:

Funding required by law, such as Baker Act services, will remain directly funded by the BOCC, as will funding for cultural programs. Mental health services, medical services and recreational services, formerly funded directly by the BOCC as part of the budget process will now apply to the HSAB.

C. Monitoring and Performance Measures

Finding:

HSAB funding is becoming even more important to nonprofit organizations as other funding sources are shrinking. A review of the HSAB working committee minutes revealed that members are interested in quantifying statistical data and administrative costs such as salaries in order to base their recommendations.

Site visits are not made by HSAB members or County personnel. Section 9(k) of the agreement provides for County monitoring visits if requested. See Exhibit F – Sample HSAB Agreement.

Section 9(i)(j) Compliance with County Guidelines in the Agreements requires an initial performance report describing services provided during the prior fiscal year and a final performance report describing services rendered during the current grant period. The Agreement states "The performance reports shall include statistical information regarding the types and frequencies of services provided, a profile of clients (including residency) and numbers served, and outcomes achieved." See Exhibit F – Sample HSAB Agreement. The performance reports are designed by the nonprofits and are not standardized to allow any type of comparisions between the nonprofits or comparing the same nonprofit from year to year. See Exhibit G – Sample Performance Reports.

A standard form for the performance reports, requiring statistical information could be developed that requires the program managers to quantify desired outcomes, specify what types of data will be collected to measure progress and who is responsible for tracking/reporting on each outcome. For example, the number of participants in the program, surveys/questionnaires, interviews with participants and evidence based data. Standards translate goals into specific measurable outcomes. Every end product or service could be measured and compared over time. The nonprofit should work toward ensuring accuracy of the reported measures. Presently, each nonprofit determines and reports performance measurements. See Exhibit H – Sample Form Reporting on Outcomes.

Performance Measurement

The Internal Audit Department completed a worksheet comparing individual HSAB amounts to different financial information producing measurable and comparable data. See Exhibit I – HASB Ratio Analysis. Internal Audit used some of the performance measures of the Charity Navigator in the Ratio Analysis Worksheet.

Charity Navigator, founded in 2001, is an independent charity evaluator, who rates more than 5,000 charities on their financial health, accountability and transparency. See Exhibit K – Charity Navigator – Examples of different analysis used to rate a charity. According to Charity Navigator's website "Our ratings show givers how efficiently we believe a charity will use their support today, how well it has sustained its programs and services over time and their level of commitment to good governance, best practices and openness with information." Charity Navigator's leaders have provided expert analysis and commentary on the charitable sector for various news shows such as NBC's the Today Show, ABC's Good Morning America, CBS's The Early Show and the site is a

HUMAN SERVICES ADVISORY BOARD RATIO ANALYSIS

AGENCY	COLUMN D HASB AWARD AMOUNT % OF TOTAL REVENUE	BOCC AWARD AMOUNT % OF TOTAL REVENUE	COLUMN A PROGRAM SERVICE EXPENSES	COLUMN B MANAGEMENT & GENERAL EXPENSES	COLUMN C 2009 IRS FORM 990 FUNDRAISING EXPENSES	TOTAL EXPENSES	TOTAL REVENUE	MGMT & GENERAL EXPENSES TO REVENUE
American Red Cross Greater Miami & The Keys**	$ 5,000.00 0.14%		$3,495,157.00 76%	$363,252.00 8%	$728,817.00 16%	$4,587,226.00	$3,562,355.00	10%
Be the Change/Kids Come First	-		NEW ORGANIZATION/NO INFORMATION FOR 2009					
	0							
Big Pine Athletic Association		$ 34,711.00	990-EZ					
	0	0%						
Helpline, Inc. of Monroe County**	$ 4,000.00 2%		$ 266,689.00 98%	$ - 0%	$ 4,217.00 2%	$ 270,906.00 100%	$ 261,976.00	0%
Independence Cay, Inc.	$ - 0%		990-EZ				$ 37,013.00	
Keys Area Interdenominational Resources	$ 4,000.00 1%		990-EZ				$ 301,195.00	
Literacy Volunteers of America - Monroe County, Inc.	$ 4,000.00 5%		990-EZ			$ 90,416.00	$ 79,095.00	
Rural Health Network of Monroe County Florida, Inc.	$ 60,000.00 4%		$ 1,519,212.00 100%	$ - 0%	$ - 0%	$ 1,519,212.00 100%	$ 1,668,473.00	0%
Wesley House Family Services, Inc.	$ 128,000.00 1%		$ 10,304,503.00 98.91%	$ 26,671.00 0.26%	$ 87,248.00 0.84%	$ 10,418,422.00 100%	$ 10,335,369.00	0.26%
Star of the Sea Foundation, Inc.	- 0%		$ 202,307.00 98%	$ 1,356.00 1%	$ 3,070.00 1%	$ 206,733.00 100%	$ 489,784.00	0.28%
Keys Center Academy/MCEF	$ - 0%		$ 391,640.00 97%	$ 14,130.00 3%	$ - 0%	$ 405,770.00 100%	$ 632,822.00	2%
Easter Seals Florida, Inc.	$ 10,000.00 0.06%		$ 15,337,967.00 95%	$ 458,144.00 3%	$ 365,042.00 2%	$ 16,161,153.00 100%	$ 16,007,180.00	3%
The Florida Keys Children's Shelter	$ 148,000.00 8%		$ 1,632,117.00 92%	$ 66,571.00 4%	$ 75,253.00 4%	$ 1,773,941.00 100%	$ 1,801,448.00	4%
Florida Keys Outreach Coalition, Inc.	$ 30,000.00 2%		$ 1,565,712.00 93%	$ 121,192.00 7%	$ 1,695.00 0%	$ 1,688,599.00 100%	$ 1,634,691.00	7%
WomanKind, Inc.	$ 70,000.00 11%		$ 560,144.00 84%	$ 46,847.00 7%	$ 59,463.00 9%	$ 666,454.00 100%	$ 658,898.00	7%
Florida Keys Council of the Arts ** Receives $72,500 from TDC		$ 57,000.00 16%	$ 266,312.00 87%	$ 29,164.00 10%	$ 10,062.00 3%	$ 305,538.00 100%	$ 354,391.00	8%
Domestic Abuse Shelter	$ 34,000.00 3%		$ 1,213,906.00 90%	$ 131,846.00 10%	$ - 0%	$ 1,345,752.00 100%	$ 1,347,731.00	10%
AIDS Help	$ 27,000.00 1%		$ 3,180,325.00 85%	$ 405,800.00 11%	$ 149,751.00 4%	$ 3,735,876.00 100%	$ 3,777,781.00	11%
Historic Florida Keys Foundation, Inc.		$ 28,500.00 10%	$ 220,858.00 88%	$ 30,805.00 12%	$ - 0%	$ 251,663.00 100%	$ 285,435.00	11%
Monroe Association for Retarded Citizens, Inc.	$ 148,000.00 5%		$ 2,655,201.00 88%	$ 350,052.00 12%	$ - 0%	$ 3,005,253.00 100%	$ 3,048,833.00	11%
Grace Jones Community Day Care Center	- 0%		$ 491,749.00 82%	$ 84,653.00 14%	$ 21,401.00 4%	$ 597,803.00 100%	$ 713,725.00	12%
Boys and Girls Clubs of the Keys Area	$ 40,000.00 7%		$ 480,916.00 84%	$ 86,721.00 15%	$ 6,267.00 1%	$ 573,904.00 100%	$ 551,914.00	16%
Heron-Peacock Supported Living**	$ 50,000.00 9%		$ 549,353.00 86%	$ 86,133.00 14%	$ - 0%	$ 635,486.00 100%	$ 529,263.00	16%
Hospice of the Florida Keys, Inc.	$ 145,000.00 3%		$ 3,627,152.00 80%	$ 881,881.00 20%	$ - 0%	$ 4,509,033.00 100%	$ 4,922,778.00	18%
Florida Keys Healthy Start Coalition, Inc.	$ 5,000.00 1%		$ 504,841.00 77%	$ 130,249.00 20%	$ 18,010.00 3%	$ 653,100.00 100%	$ 695,702.00	19%
Good Health Clinic	$ 35,000.00 22%		$ 139,679.00 75%	$ 29,915.00 16%	$ 15,481.00 8%	$ 185,075.00 100%	$ 160,033.00	19%
Samuel's House, Inc.	$ 83,000.00 7%		$ 1,015,792.00 80%	$ 246,581.00 19%	$ 12,778.00 1%	$ 1,275,151.00 100%	$ 1,165,930.00	21%
Guidance Care Center	$ 340,000.00 4%	$ 392,098.00 5%	$ 5,708,676.00 74%	$ 1,986,499.00 26%	$ - 0%	$ 7,695,175.00 100%	$ 7,985,973.00	25%
Florida Keys Area Health Education Center, Inc.	$ 30,000.00 2%		$ 451,973.00 35%	$ 849,662.00 65%	$ - 0%	$ 1,301,635.00 100%	$ 1,401,669.00	61%
Heart of the Keys Recreational Association, Inc.		$ 30,400.00 37%	$ 56,017.00 50%	$ 55,855.00 50%	$ 162.00 0%	$ 112,034.00 100%	$ 82,116.00	68%

The highlighted organizations are directly funded by the BOCC and are not funded through the HASB, but are all going to be funded through the HASB process starting in 2012.

** FIGURES FROM AUDITED FINANCIAL STATEMENTS SUBMITTED IN HSAB APPLICATION BECAUSE IRS FORM 990-EZ WAS FILED OR 2009 990 WAS NOT AVAILABLE

HUMAN SERVICES ADVISORY BOARD RATIO ANALYSIS

AGENCY	EXECUTIVE DIRECTOR OR EQUIVALENT POSITION	COMPENSATION	TOTAL FTES	SALARY TO TOTAL # FTE	TOTAL REVENUE BUDGET (CASH)	% SALARY TO REVENUE
		COLUMN E				COLUMN F
	FISCAL YEAR 2011 (PROJECTED) TAKEN FROM HSAB APPLICATION					
American Red Cross Greater Miami & The Keys	MGMT STAFF	$ 119,600.00	27	$ 4,429.63	$ 4,284,784.00	3%
Be the Change/Kids Come First	CONTRACTED COORDINATOR	24000	INFO NOT PROVIDED IN APPLICATION			
Big Pine Athletic Association	EXECUTIVE DIRECTOR (.85 FTE)	$ 44,215.00	2.55	$ 14,738.33	$ 119,780.00	37%
Helpline, Inc. of Monroe County**	CEO	$ 48,400.00	3	$ 16,133.33	$ 180,222.00	27%
Independence Cay, Inc.	EXECUTIVE DIRECTOR	40,000.00	1	$ 40,000.00	134,050.00	30%
Keys Area Interdenominational Resources	EXECUTIVE DIRECTOR	$ 48,000.00	1.1	$ 43,636.36	$ 196,900.00	24%
Literacy Volunteers of America - Monroe County, Inc.	TRAINER/INSTRUCTOR/CASE MANAGER	$ 25,000.00	0.67		MISSING	
Rural Health Network of Monroe County Florida, Inc.	CEO	$ 85,000.00	25.5	$ 3,333.33	$ 2,103,155.00	4%
Wesley House Family Services, Inc.	CEO	$ 136,546.00	98	$ 1,393.33	$ 10,332,587.00	1%
Star of the Sea Foundation, Inc.	MANAGING DIRECTOR	$ 15,600.00	1.75	$ 8,914.29	$ 230,500.00	7%
Keys Center Academy/MCEF	ACADEMIC COACH/TEACHER	$ 86,204.00	11.5	$ 7,496.00	$ 735,700.00	12%
Easter Seals Florida, Inc.	OPERATIONS MANAGER	$ 35,000.00	4.5	$ 7,777.78	$ 256,250.00	14%
The Florida Keys Children's Shelter	PRESIDENT/CEO	$ 70,000.00	31.5	$ 2,222.22	$ 1,782,867.00	4%
Florida Keys Outreach Coalition, Inc.	PRESIDENT & CEO	$ 97,583.00	15.5	$ 6,295.68	$ 1,105,027.00	9%
WomanKind, Inc.	DIRECTOR	$ 76,800.00	6.55	$ 11,725.19	$ 555,263.00	14%
Florida Keys Council of the Arts ** Receives $72,500 from TDC	EXECUTIVE DIRECTOR	$ 55,000.00			$ 168,923.00	33%
Domestic Abuse Shelter	CHIEF EXECUTIVE OFFICER	$ 118,240.00	21.5	$ 5,499.53	$ 1,215,629.00	10%
AIDS Help	EXECUTIVE DIRECTOR	$ 116,650.00	24.1	$ 4,840.25	$ 3,518,721.00	3%
Historic Florida Keys Foundation, Inc.	MISSING FROM APPLICATION					
Monroe Association for Retarded Citizens, Inc.	EXECUTIVE DIRECTOR	$ 77,418.00	59.15	$ 1,308.84	2,852,758	3%
Grace Jones Community Day Care Center	DIRECTOR	$ 53,664.00	13.3	$ 4,034.89	$ 653,541.00	8%
Boys and Girls Clubs of the Keys Area	EXECUTIVE DIRECTOR	$ 66,000.00	10.54	$ 6,261.86	$ 512,156.00	13%
Heron-Peacock Supported Living**	EXECUTIVE DIRECTOR	$ 50,000.00	7	$ 7,142.86	$ 590,361.00	8%
Hospice of the Florida Keys, Inc.	CEO	$ 125,200.00	55.68	$ 2,248.56	$ 4,717,786.00	3%
Florida Keys Healthy Start Coalition, Inc.	CEO	$ 64,575.00	2.75	$ 23,481.82	$ 744,632.00	9%
Good Health Clinic	CLINIC MANAGER	$ 50,780.00	2.2	$ 23,081.82	$ 271,810.00	19%
Samuel's House, Inc.	CEO/EXECUTIVE DIRECTOR	$ 97,600.00	3	$ 32,533.33	$ 467,198.00	21%
Guidance Care Center * figures taken from F.S.	REGIONAL VP	$ 104,066.00	105.82	$ 983.42	$ 7,617,347.00	1%
Florida Keys Area Health Education Center, Inc.	EXECUTIVE DIRECTOR	$ 117,071.00	10.33	$ 11,333.11	$ 1,430,447.00	8%
Heart of the Keys Recreational Association, Inc.	EXECUTIVE DIRECTOR	$ 30,720.00				

This information was not confirmed.

two-time Forbes award winner for "Best of the Web" and the Best Charity Review Site in Kiplinger's Finance Magazine's "The Best List 2011" The organization has published editorials and articles on charity accountability, the role of government regulation in the charitable sector, fund-raising ethics and nonprofit leadership in major newspapers.

According to Charity Navigator, analyzing a nonprofit's financial efficiency reveals how well it manages its finances day to day. Administrative expenses are provided in the Return of Organization Exempt from Income Tax IRS Form 990, which is included in the HSAB application package. Instructions for completing this information are provided by the IRS and should be comparable for all HSAB nonprofits. The County requires that the Form 990 supplied be the one filed with the IRS. As opinied by the County Attorney " The requirement has two purposes – one is purely informational for us, but overriding is that when they submit the Form 990 to the IRS, they do subject to penalties for fraud – giving us some modicum of assurance of the accuracy of the reports in the absence of an audit opinion on the financial statements." See Exhibit J – County Attorney Opinion and Clarification.

The IRS expanded the Form 990 in 2008 to collect additional information from charities that can accept tax-deductible donations. Several changes were designed to inform the public about potential conflicts of interest, board oversight, executive compensation, and record keeping. The IRS states that "by making full and accurate information about its mission, activities, finance, and governance publicly available, a charity encourages transparency and accountability to its constituents".

Accountability and Transparency

Accountability is a willingness to explain the nonprofits actions to interested parties. Transparency is a willingness to publish or make available data about the organization.

According to Charity Navigator's scoring system, each nonprofit starts with a score of 70 points for accountability and transparency. Deductions from this score are made for the nonprofits that do not meet each performance metric. Based on the expanded IRS form 990 information, accountability and transparency can be reviewed as follows:

Independent Board: Is the Board independent and have a voting majority of at least 5 members?

Material Diversion of Assets: Has there been a diversion of assets or use of the organization's assets for other than the organization's authorized purposes?

Audited financials prepared by CPA with Board of Director oversight: The Director's oversight is an important control over management who is responsible for the financials and the accountant who prepares the report.

Loans to or from related parties: The IRS requires charities to disclose on Form 990 any loans to or from current and former directors, trustees, key employees, and other

"disqualified persons". Making loans to related parties is not a standard practice as it diverts funds from its mission and can cause real or perceived conflict-of-interest problems.

Documents Board meeting minutes: An official record is kept of board meetings, which ensures that a contemporaneous document exists for future reference.

Provided copy of Form 990 to Board of Director's in advance of filing. There is a question on Form 990 that asks the charity to disclose whether it follows this practice. With this best practice, the Board of Directors of the charity can review all the information they are responsible for overseeing before it is filed.

Process for determining CEO compensation: The 990 requires the nonprofit to report its process for determining the CEO's compensation. The organization should follow this policy from year to year. The policy should include an independent and objective review of the CEO compensation including benchmarking against comparable nonprofits in the area.

CEO listed with salary: Nonprofits are required to list the CEO's name and compensation on the new 990.

Conflict of interest policy – Ensure that there is a conflict of interest policy.

Whistleblower policy – Ensure there is a whistleblower policy.

Records retention and destruction policy – Ensure there is a records retention policy. This policy promotes good recordkeeping and data integrity.

Compensation of Board – If a nonprofit pays any of its Board of Directors; it is shown on the 990. According to Charity Navigator, it is rare for a nonprofit to compensate its Board of Directors – "Although Board compensation is not illegal, it can call into question a nonprofit's financial integrity."

Performance Measurement 1 – Program Expenses

The nonprofits reviewed by the HSAB exist to provide a program or service. They fufill the expectation of givers when they allocate most of their budgets to providing programs. To evaluate a nonprofit's program expenses; we divided its program expenses by its total functional expenses. In the HASB ratio spreadsheet, program service expenses to total expenses ranged from 35% to 100%. Florida Keys Area Health Education Center, Inc. was the lowest at 35% while Rural Health Network of Monroe County Florida, Inc. was the highest at 100%. Rural Health Network of Monroe County Florida, Inc. reported that they spent all of their $1,519,212 budget on program expenses, while the Florida Keys Health Education Center, Inc spent 35% or $451,973 of their $1,301,635 budget on program expenses. An organization spending all or almost all of their expenses on program expenses and a marginal amount on administrative or fundraising expenses

would require further questioning from the HSAB or staff. See Exhibit I – HASB Ratio Analysis Column A.

According to analysis by Charity Navigator, their data shows 7 out of 10 charities they have evaluated spend at least 75% of their budget on the programs and services they exist to provide, and 9 out of 10 spend at least 65%. Of the 25 nonprofits that Internal Audit analyzed, 22 of them spent 75% or more on program expenses. Three of the nonprofits below 75% were the Guidance Care Center at 74%, Heart of the Keys Recreation Association at 50%, and Florida Keys Area Health Education Center, Inc. at 35%. There were five nonprofits that the information needed for this analysis was not available because four of them filed IRS Form 990-EZ and one was a new organization formed in late 2009.

Performance Measurement 2 – Management and General Expenses

While nonprofits must recruit, develop and retain employees, they must ensure that these administrative expenses remain reasonable and in line with the organization's total functional expenses. IRS instructions for Management and General states "Use Column (C) to report expenses that relate to the organization's overall operations and management, rather than to fundraising activities or program services." Overall management usually includes the salaries and expenses of the organization's chief executive officer and his or her staff, unless a part of their time is spent directly supervising program services or fundraising activities. It further states "Organizations must also report the following in column (C) costs of board of director meetings and staff meetings (unless they involve specific program services or fundraising activities); general legal services; accounting (include patient accounting and billing); general liability insurance; office management; auditing; human resources; and other centralized services; preparation, publication, and distribution of an annual report; and management of investments."

To evaluate the program's administrative expenses we divided the administrative expenses by its total functional expenses. Rural Health Network of Monroe County, Inc. was the lowest at 0 and Florida Keys Area Health Education Center, Inc. was the highest at 65% or $849,662 spent on management and general expenses. In Charity Navigator's rating tables, they differentiate between different types of nonprofits. They have a general category and four additional categories with different score adjustments. The rationale behind the first category Food Bank: Food Pantries and Food Distribution is that as primarily non-cash operations, there is very little need for spending on overhead. The fourth category: Museums with expensive collections and property to maintain and expand, these charities encounter significantly above average administration costs. The highest score in the general category is a 10 for general expenses between 0% - 15.0%, 7.5 for 15.01%-20%, 5 for 20.01%-25%, 2.5 for 25.01%-30% and greater than 30% is 0. Of the 25 nonprofits that internal audit was able to analyze, 2 had scores above 30% (0 for this rating), 1 at 26% (2.5 for this rating), 4 at 15%-20% (7.5 for this rating), and 18 at 0%-15% (10 for this rating). There were 5 nonprofits that the information needed for this analysis was not available because 4 of them filed IRS Form 990-EZ and 1 was a new organization formed in late 2009. See Exhibit I – HASB Ratio Analysis Column B.

Performance Measurement 3 – Fundraising Expenses

Fundraising expenses range from 0% to 16% of total expenses. Of the 25 nonprofits that internal audit analyzed 24 were within 0% to 10% (10 for this rating) and 1 was at 16% (5 for this rating). Fundraising expenses were not incurred for nine out of the twenty-three nonprofits analyzed. They were Rural Health Network of Monroe County Florida, Inc.; Keys Center Acedemy/MCEF; Domestic Abuse Shelter, Inc.; Historic Florida Keys Foundation, Inc; Monroe Association for Remarcable Citizens, Inc.; Heron-Peacock Supported Living; Hospice of the Florida Keys, Inc. Guidance Care Center, Inc., and Florida Keys Area Health Education Center, Inc.
American Red Cross, Inc. was the highest with 16% of expenses spent on fundraising and Womankind, Inc. was second with 9% of expenses spent on fundraising. There were 5 nonprofits that the information needed for this analysis was not available because 4 of them filed IRS Form 990-EZ and 1 was a new organization formed in late 2009. See Exhibit I – HASB Ratio Analysis Column C.

Performance Measurement 4 – Fundraising Efficiency

One charity rating agency calculates a charity's fundraising efficiency by the total contributions it receives. They calculate a nonprofit's fundraising efficiency by determining how much it spends to generate $1 in charitable contributions. For example, a nonprofit with fundraising efficiency of $0.147 means it spends 14.7 cents to raise $1. Financially effective charities must be efficient fundraisers, spending less to raise more.

Performance Measurement 5 – Total HSAB Award to Total Revenue

The HSAB award amount to total revenue percentage ranged from .06% to 37%, with American Red Cross of Greater Miami and the Keys at .06%, and Keys Area Interdenominational Resources, Wesley House Family Services, Inc., Aids Help, and Florida Keys Healthy Start Coalition, Inc. were all at 1%. At the other end of the spectrum Heart of the Keys Recreation Association, Inc. was 37%, Good Health Clinic was 22%, Florida Keys Council of the Arts was 16% and Womankind, Inc. was 11%. See Exhibit I – HASB Ratio Analysis Column D.

Performance Measurement 6 – Compensation of Executive Director or Equivalent Position to Total Number of Full Time Equivalent Employees

Compensation of the executive director or equivalent position to number of employees ranged from $985.83 to $43,636.36 per employee. The lowest were the Guidance Care Center at $985.93 per employee, Monroe Association for Retarded Citizens, Inc. at $1,308.84 and Wesley House Family Services, Inc. at $1,393.33. The highest were the Keys Area Interdenominational Resources at $43,636, Independence Cay at $40,000 and Samuel's House, Inc. at $32,533.33. There were 5 nonprofits that the information needed for this analysis was not available because 4 of them filed IRS Form 990-EZ and 1 was a new organization formed in late 2009. See Exhibit I – HASB Ratio Analysis Column E

The executive salary compensation ranged from $24,000 for a contracted coordinator at Be the Change/Kids Come First to $136,546 at Wesley House Family Services, Inc.

Performance Measurement 7 – Percent of Salary to Total Revenue

The compensation of the executive director to total revenue (ranged from 1% to 37%). The lowest were Wesley House at 1% with total revenue of $10,332,587, the Guidance Care Center at 1% with total revenue of $7,617,347. The highest were the Big Pine Athletic Association at 37% with total revenue of $119,780, Florida Keys Council of the Arts at 33% with total revenue of $168,923, Independence Cay, Inc. at 30% with total revenue of $134,050 and Helpline, Inc of Monroe County at 27% with total revenue of $180,222. See Exhibit I – HASB Ratio Analysis Column F.

Performance Measurement 8 – Primary Revenue Growth and Program Expense Growth

In this case, growth means increasing revenue, which includes contributions from corporations, foundations, individuals, government grants, program service revenue, contracts and fees and revenue from membership dues. According to the background in Recommendations for County Funding for Health and Human Service Providers FY 2012 "The HSAB prioritizes funding for organizations that (1) use HSAB funds to leverage outside funding; (2) do not duplicate existing services; (3) demonstrate need for services; and (4) demonstrate sound financial management." Since many HSAB organizations use County grant money to leverage outside dollars, the revenue growth ratio is informative because the continuity of funding is valuable to the County. The charity navigator analyzes a charity's average annual growth of primary revenue and progran expenses over its four most recent fiscal years.

Performance Measurements – Financial Rating

After evaluating the performance measurements described above the Charity Navigator converts the raw score to a numerical score ranging between 0 to 10. The HSAB could request the performance measurements ratings and spreadsheets they would be interested in reviewing. County Staff could then prepare a worksheet with the relevant statistical ratios for the HSAB organizations. The spreadsheets and ratings could be used for informational purposes and comparisons between the nonprofits.

There are other measurements not discussed above that could be used such as a Working Capital Ratio. For example, if a nonprofit has insufficient working capital, then it might dissolve or eliminate programs during a funded year. If the working capital is sufficient, the nonprofit can survive economic downturns, expand, and improve programs. See Exhibit K – Charity Navigator – Examples of different analysis used to rate a charity.

Statistical information should be used as much as possible as a tool for HSAB's justification for funding recommendations.

Recommendation(s):

1. We recommend that periodic site visits be made to view the program.
2. We recommend that performance information be designed and evaluated to monitor the effective use of resources.
3. We recommend that the statistical analysis required be designed by the HSAB and a corresponding report generated by staff to be used as a tool for justification of funding recommendations.

County Administrator's Response:

This section of the audit address two separate components: (1) monitoring and performance measures related to the specific services an organization provides and (2) performance measurements for organizations themselves (i.e., transparency, administrative versus program costs, compensation of executive director, etc.)

1) Program-Centered Performance Measures

The HSAB requires that organizations provide performance measure information, in narrative and on a standardized form, and utilizes this information in its evaluation process for funding recommendations. This information helps to demonstrate to the HSAB that organizations are utilizing their public funds in a responsible and efficient way. Each organization certifies that the information it provided to us in the application and all attachments is true and correct.

- In the HSAB application, organizations are required to discuss their mission, their overall services, the specific types of services to be funded with HSAB funds, their target population, how many participants or clients will be served in which services, and how much those services cost. They are required to discuss how their HSAB funding was utilized in the past year and how it is to be utilized in the coming year. They are asked to cite reports, studies, and statistics to demonstrate the need for the services they provide. They are also asked to discuss their outcomes and to discuss how they are being effective.

- Each organization is responsible for developing its own performance measures and to track and report those measures to the HSAB in order to support their funding request. As part of the HSAB application, each organization is required to complete Attachment C of the HSAB application. This is a standardized form that solicits tangible and quantitative measures, for the past programmatic year, specifically: types of services, frequency of service delivery, geographic location of service delivery, target population for services, unduplicated participant numbers, residency of participants, and a brief discussion of general outcomes.[1]

- Additionally, throughout the year, organizations typically choose to provide more qualitative information that includes more detail and narrative on their own, unique outcomes and their accomplishments; including annual reports, press clippings, editorials, photographs, etc.

- [1] **Examples of FY 12 Attachment Cs are attached.**

- County staff monitors performance reports to ensure that organizations are providing the types and frequency of services, and serving the numbers of participants for which they were funded.

Non-profits typically produce services that are complex. Performance measures such as clients served, frequency of services, and types of services are easy to quantify, measure, track and report. Developing quantifiable measures for outcomes and longer-term societal improvements, and establishing an absolute connection between program activity and impact are far more challenging.

When the Good Health Clinic serves 349 uninsured patients, with primary care health services, who otherwise had no access to medical care, or Grace Jones Day Care Center provides backpacks filled with food to 150 children of impoverished families, or the Florida Keys Children's Shelter provided shelter, food and counseling to 142 abused or runaway Monroe County youth, or the Rural Health Network provides 11,000 subsidized dental care visits for low-income families, we know they are providing the services for which they are receiving funding.

We do not know for sure whether or not the uninsured patients of the Good Health Clinic or Rural Health Network have better long-term health outcomes, or whether or not the teens being sheltered do not end up homeless and in our mental health or criminal justice system, or whether or not the little kids with back pack food have better social and academic long-term outcomes. But we can reasonably assume that these services have a positive humanitarian and societal impact without necessarily having to expend resources to find ways to quantify it.

Quantifying, standardizing, and tracking outcomes are difficult given that the different types of outcomes and the fact that different programs and services have varying outcomes.[2] There are physical outputs (like types of and frequency of services, number of classes, number of visits), efficiency outcomes (cost per counseling session), intermediate outcomes (number of clients that participated/attended/completed, number of participants that report satisfaction with service, number of participants who report a better understanding of risk factors, number of participants who report an actual behavioral improvement) and long-term outcomes (participants graduating from high school, clients experiencing improved health, reduction of local breast cancer mortality rates).

All of our organizations are asked to articulate outcomes and impacts to help demonstrate their effectiveness and many to them try to quantify and track them, but even then there is considerable uncertainty. (What is their data collection strategy? Is it appropriate? Is it reliable? What is the County's role in this, if any?)

[2] **Attached is an "Outcomes" spreadsheet illustrating the many types of measures and outcomes utilized and reported by our funded organizations**

Measuring and tracking outcomes and impacts to try to determine the comparative value and efficiency of services funded by HSAB is especially challenging given the wide diversity of program areas funded (ranging from youth afterschool to emergency shelter to primary medical care), the size of the organizations funded (total operating budgets range from $52,000 to over $10,000,000), and HSAB funding amounts (ranging from $5,000 to over $500,000). Also, because organizations often request funding for different programs and services from one year to another, tracking year-to-year outcomes isn't always possible.

Staff does not currently quantify, measure, or track intermediate and long-term outcomes. It recommends that the BOCC determine whether the current measures we track are sufficient or whether we should devote resources to quantify, track and monitor additional outcomes, and if so, to consider what types of outcomes it would like to see quantified and reported on, and how best to track and monitor those.

2) Organization-Centered Measures

The report cites Charity Navigator's ratings system and benchmarks for measuring the integrity of charitable organizations. Its benchmarks are standard non-profit industry measures for determining financial integrity, and the HSAB already requires funded organizations to provide this information to them as part of their evaluation and funding recommendation process. The audit report indicates the large majority of HSAB-funded organizations meets or exceeds Charity Navigator's measures.[3]

Like Charity Navigator, the HSAB evaluates the financials and boards of each applicant. The funding application specifically requires:

- Financial documents including: 501c3 status, annual audited financial statements [4], IRS Form 990s for the most recently completed fiscal year[5], By-Laws, and Policies and Procedures Manuals.

- Budget schedules including a line item breakdown of the organization's total expenses (for current and past fiscal year), a line item breakdown of the organization's total revenues (for current and past fiscal year), and staff positions with compensation details (for current and past fiscal year), including CEO or Executive Director compensation.

- Proof of active, independent boards, including an updated Board of Directors list that shows a minimum of 5 directors and their terms, along with the meeting minutes that demonstrate annual elections of officers.

[3] There are very few outliers in each measure, and these tend to be those entities which are very small (KAIR, Helpline, Literacy Volunteers, newly formed (Independence Cay, Be the Change), or whose funding levels were determined directly by BOCC and not HSAB (Big Pine Athletic, Heart of the Keys Rcc. Kids Come First, Arts Council, and Historic Florida Keys Fdtn)

[4] Organizations with total operating budgets of less than $150,000 are not required to do annual audited financial report.

[5]The IRS permits small organizations to file a 990 EZ, and that is what they are required to provide to us. (Six organizations currently provided EZs.)

Charity Navigator's value is limited however, in several significant ways. First, Charity Navigator does not rate the types of organizations in HSAB. Ninety-four percent (94%) of the County's HSAB and BOCC line item organizations are not rated in Charity Navigator. On February 2, 2012, County staff researched the ratings in Charity Navigator for each of our funded organizations. Only 2 out of our 30 organizations are in Charity Navigator: Red Cross with a rating of 62.24 or 4 stars and Florida Keys Children's Shelter with a rating of 55.34 or 3 stars. (Their ratings range from 1 to 4 stars.)

According to its site, Charity Navigator evaluates only those charities that depend on support from individual donors, and specifically require support to be more than $500,000 and total revenue more than $1 million in the most recent fiscal year. It does not review charities that receive most of their funding from government grants (which applies to most HSAB-funded organizations.) Charity Navigator also requires an organization to be in existence at least long enough to supply four years of IRS Form 990. It's not helpful in the case of newly formed or small organizations that only file IRS Form 990EZ.

Second, Charity Navigator does not look at mission, services, outcomes, accomplishments or effectiveness when rating organizational performance. Its "Organizational Performance" ratings are primarily based on financial measures (growth of revenue, growth of expenses, working capital ratio, fundraising expenses, program expenses and administrative expenses) board policies, CEO compensation policy as listed on the 990 (though it doesn't make any determination as to what the appropriate level should be) and transparency (publishing 990s on their websites).

Third, Charity Navigator rates organization performance based solely on information contained in the organization's IRS Form 990. The 990 is important because it demonstrates the organization's general financial well-being and its willingness to be transparent. However, 990s, very often prepared by CPAs, are in many cases incomplete, misleading, or inaccurate. IRS Form 990s are also not especially timely; the information is often a year and a half old, by the time they are completed and filed. By then, items such as expenses, board membership and CEO compensation can be outdated.

Using Charity Navigator's methodology, the auditor reviewed HSAB organizations' 990s to calculate the ratio of administrative (or "management" costs as they are referred to on the 990) to the overall operating budget in an attempt to assess and compare organizational efficiency. [6]

At a quick glance, the analysis illustrates that twenty-two of the twenty-five agencies (88%) meet or exceed the rule of thumb 25%-75% administrative-programmatic expense ratio; our organizations appear to score well on this metric.

The audit analysis also leads the reviewer to (incorrectly) conclude that those with low ratios are functioning more efficiently and responsibly than those with high ratios.

[6] **Audit Report's Exhibit 1, first page.**

Charity Navigator and the audit report fail to recognize that many organizations do not properly allocate their expenses on their 990s. Personnel costs form the largest expense at most nonprofits; depending on how these costs are categorized can make a huge difference in their efficiency ratios. Rural Health Network is listed with a 0% administrative cost percentage because it mis-categorized 100% of its salaries as programmatic on its 990. On the other side of the spectrum, Florida Keys AHEC shows a 60% administration costs because it mis- categorized 100% of its salaries as administrative. Neither is accurate.

In contrast to Charity Navigator, the HSAB does not rely solely on 990s to determine an organization's financial integrity. HSAB require organizations to submit their filed 990s, but it also requires up to date, line-item expense and revenue budgets and staff position titles and salaries.[7]

When we examine Florida Keys AHEC's Schedule B in the HSAB application, we can see that several of their staff members (identified as Nurse, Education Director, Community Health Worker, and Tobacco Staff) are programmatic and not administrative. Conversely, in its HSAB application Schedule B, Rural Health Network, clearly and accurately identifies its CEO and CFO as administrative.

Fourth, Charity Navigator rates highest those organizations with 0-15% administrative costs. Very low administrative costs do not necessarily indicate a more efficient or well-run organization. If we expect organizations to be accountable, transparent, well-managed and governed, then they need to spend money on staff and systems to do that work.

A standard industry expectation is more like 20-25%. The HSAB reviews carefully reviews each organization's administrative expenses for reasonableness. It expects that financially responsible organizations will maintain a reasonable administrative infrastructure.[8]

Like Charity Navigator, the HSAB also looks carefully at the compensation level of an organization's CEO or Executive Director and often discusses CEO and staff salaries at its annual funding recommendation meetings. Charity Navigator does not indicate any type of rule of thumb standard for appropriate compensation levels, nor does the IRS. Rather, they apply a reasonableness standard.

The HSAB applies this same standard of reasonableness, reviewing CEO compensation (and all staff salaries) in the context of the organization's annual budget, the scale of its operations, the number of other senior and executive staff, and the overall responsibilities of the CEO/Executive Director (ED). (The BOCC does not have a policy on CEO/ED salaries.) In its test of CEO/ED salaries in HSAB-funded organizations, the report does not identify a standard or a finding, but does indicate that a minority of organizations (6 out of 30 or 20%) have ED salaries are at or above 24% of the organizations' total revenue.

[7] See attached spreadsheet that compile! relevant info from 990s and compares to additional schedules in application.
8 There is a great deal of discussion in the philanthropic sector about the importance of administrative funding to the overall effectiveness of an organization. Attached is an article entitled "the Nonprofit Starvation Cycle" by the Stanford Social Innovation Review, and an interview on this subject with an expert in the Meld, from in the Wall Street Journal.

These organizations (KAIR, Helpline, Independence Cay, Literacy Volunteers, Heart of the Keys Youth and Big Pine Athletic Association) are all small organizations with small operating budgets; the average operating budget is $128,000. The average ED salary for these organizations is $39,000 ($18.75/hr.)

In the cases where the ED salary percentages appear high relative to the size operating budget, the ED is often the only staff person or only one of two staff members and is performing both ED and staff functions in the organization. In the cases where the ED salary is comparatively high in relation to the number of FTEs, the ED is often managing volunteers, rather than paid employees or FTEs.

The HSAB relies on additional metrics for financial performance in its funding evaluations. These include:

1) The ability to leverage outside dollars with HSAB funds (match). The HSAB strongly encourages the use of HSAB funds to leverage other sources of funding. The majority of our organizations (21 out of 30) reported that they successfully used the HSAB as match for additional funding on their FY 12 applications. The nine entities that that did not tend to be the smaller or newer agencies (Boys and Girls, Big Pine Athletic, Heart of the Keys, Helpline, Be the Change, Star of the Sea, Independence Cay, Grace Jones Community Center and Heron Peacock.)

2) Whether or not HSAB funds are requested for services already performed by another entity (duplication). HSAB members strongly encourage cooperation and collaboration among providers to avoid duplication of services and to maximize HSAB funding. Organizations' service descriptions are carefully reviewed and representatives are often questioned at the funding recommendation meeting. Staff is unaware of any current duplication of services.

3) Agency's ability to attract volunteers. Every single organization funded this year reported the use of volunteers. Most of our smaller organizations that are not strong at leveraging outside dollars, do in fact leverage the time of scores (sometimes even hundreds) of volunteers and thousands of volunteer hours.[9]

Finally, the HSAB funding process has one more additional powerful metric to ensure financial performance: all contracts are reimbursement-based. This means that an organization must first provide the program service, pay the expenses for the program service, and provide the proper documentation related to the expense. The County does not pay for any ineligible expense or for program services that are not first delivered and documented.

On Exhibit I (second page), several organizations are noted as having documents or information *missing from applications.* These organizations, were not part of HSAB, were *not required to complete an HSAB application,* and did not have their funding levels determined by HSAB.[10]

[9]See alluded Match and Volunteer tracking spreadsheet.

[10] These organizations are Be the Change/Kids Come First. Big Pine Athletic Association, Heart of the Keys Recreational Association Council for the Arts, and Historic Florida Keys Foundation were BOCC line items in FY 2011. All but two of these organizations were moved to HSAB for the FY 2012 funding cycle. Arts Council and Historic Florida Keys Foundation, remain BOCC line-items, as their funding is institutionalized via ordinance or resolution.

Staff recommends the following:
Currently, Schedule E in the application asks for a line item breakdown of expenses from which a reviewer can make a general determination as to excessive administrative costs. Schedule B in the application asks for a list of position titles and compensation for each. From position titles, the reviewer can make a general determination about which staff members are administrative or programmatic. However, staff recommends revising these schedules to require that organizations specifically identify which salaries (or portions of salaries) and which expenses are administrative and programmatic.

The BOCC may want to standardize definitions of administrative costs, so that all of our organizations are applying the same costs to the same categories.

We also recommend that direction be given to organizations to work more carefully with their CPAs to properly categorize their administrative and programmatic expenses on their IRS 990s.

The BOCC should make some type of determination as to how the HSAB should handle incorrect or incomplete information in 990s that are attached to applications for funding, in the HSAB's review and evaluation process.

County staff agrees that site visits are not currently conducted. Given current staff resources, County does not recommend implementing site visits, but if the BOCC should choose this, staff recommends limiting the number of site visits to a selection of organizations each year, and to be given clear direction on what to require from organizations during these site visits.

D. Independence of Human Services Advisory Board

Finding:
The HSAB working group chose not to require term limits for HSAB members but did not specifically make a motion to that effect and left appointments to county commissioners.

Resolution No. 056-1992 required two year term limits as follows (a) The Board shall consist of five members, each of whom shall be appointed by each individual County Commissioner and limited to a term of two years or the termination of the respective appointing Commissioner's term, whichever shall first occur; provided, however, that each Board member shall serve on the Board until the appointment of a successor. Currently, upon expiration of an HSAB member's 2-year term, the Commissioner is alerted that they need to either re-appoint the member or appoint a new member to the Board. The Commissioner's Office then prepares an agenda item for the re-appointment or new appointment for BOCC approval. The County Administrator's Office follows those agenda items to assure completion. Many of the HSAB members have been on the Board for more than two years. See Exhibit B – Monroe County Board of County Commissioners Resolution 056-1992, dated January 8, 1992.

Current Human Services Advisory Board Members

District 1
Alexsandra Leto
Date Appointed: 07/19/06
Reappointed: 7/16/08, 7/21/10
Term Expires: 7/17/2012

District 2
David Paul Horan
Date Appointed: 3/20/02
Reappointed: 02/19/03, 10/20/04,
05/16/07, 11/19/08, 10/20/10
Term Expires: 11/1/2012

District 3
Steven Torrence
Date Appointed: 07/19/06
Reappointed: 8/20/08, 7/21/10
Term Expires: 07/21/2012

District 4
Kim Bassett
Appointed: 11/19/08
Reappointed: 12/15/10
Term Expires: 12/15/2012

District 5
Bob Johnson
Appointed: 2/16/11 (Replacing Anna Nickerson)
Term Expires: 11/1/2012

According to Charity Navigator, term limits are essential, every board needs new perspectives and new leadership, which promotes accountability and transparency.

Recommendation(s):

1. We recommend that the Board of County Commissioners adhere to Resolution No. 056-1992 or consider establishing new policies and procedures for HSAB board member term limits.

County Administrator's Response:

The HSAB consists of 5 members, each appointed by a County Commissioner. Resolution 056-2002 indicates that the length of the term of service is 2 years. It does not mention that appointments may not be renewed, or that the same person may not be re-appointed at the end of the two year term.

At the end of the two year period for each appointee, Commissioners are prompted by the County Administrator's Office to review their appointment and to re-appoint or select a new appointment. In the cases of several of the appointees, the County Commissioner made the determination to re-new the appointment.

The audit refers to Charity Navigator's recommendation about term limits for boards. Staff would argue that Charity Navigator is referring to boards of non-profits and charitable organizations that are not subject to public oversight. The HSAB is not such a board and this recommendation is not applicable. Its members are subject to the state's sunshine laws and they must submit an "Oath of Office." All of HSAB meetings, discussions and decisions take place in open, public meetings, which are all advertised. HSAB meeting minutes and documents are all public records. It is fully accountable and transparent.

In staff's opinion, no change should be made. Effective HSAB members must have a solid working understanding of the non-profit sector in general, the array of federal and state funding entities, the services and capacities of our local service providers, and the needs of our community. Current members, with their years of experience serving on the HSAB, bring a great deal of knowledge in these areas to the evaluation and recommendation process.

E. All organizations applying for HSAB grant funding should submit either IRS Form 990 or a Statement of Functional Expenses, if they are only required to file IRS Form 990-EZ (Short Form Return of Organization Exempt from Income Tax).

Finding:

According to IRS guidelines, some organizations can file a Short Form Return of Organization Exempt From Income Tax Form 990-EZ. The IRS Form 990-EZ does not contain a Statement of Functional Expenses as the Form 990 does. Internal Audit has recommended that the information contained in the Statement of Functional Expenses be used in ratios for comparison purposes for the organizations. Therefore, if a Form 990-EZ is filed then a Statement of Functional Expenses should also be included with the HSAB application submission.

Recommendations:

1. The HSAB application should require a Statement of Functional Expenses be included with the application if the organization filed an IRS Form 990EZ.

County Administrator's Response:

HSAB requires that all organizations provide the IRS 990 for their most recent completed fiscal year[11] in their applications. In addition, these are a requirement of all HSAB agreements. Six of our organizations, due to their small operating budgets, currently file 990 EZ, consistent with County and IRS requirements. According to the IRS, beginning in 2010, all organizations that have gross receipts in excess of $50,000 but under $200,000 are eligible to apply for a 990-EZ. The EZ does not contain a Statement of Functional Expenses (which shows the breakdown of program and management costs).

Staff recommends the following:

All organizations be required to file 990s, rather than 990EZs, so that we have Statements of Functional Expenses for every organizations.

All organizations provide proof of filing of their 990.

BOCC may wish to encourage organizations to take care when assigning their programmatic and management expenses on their 990s, in order to make the 990 a better and more reliable tool in the evaluation process.

[11] Form 990.990-EZ, Schedule A, and 990-T must be filed by 15th day of the fifth month following the end of the organization's tax year. The tax year for most nonprofits ends on December 31st, so the normal filing deadline is May ISth. If the deadline falls on a Saturday, Sunday, or legal holiday, the returns are due on the next business day. Non-profits can request an automatic three-month extension of time to file all information returns by submitting Form 886S, Application for Extension of Time to File an Exempt Organization Return (PDF, 4 pages). The organization can request an additional three-month extension (not automatically granted) by filing another Form 8868 and filing out the information in Part II.

F. Check the Organization's 501 c 3 status.

Finding:

The HSAB application requires a copy of IRS Letter of Determination Indicating 501c 3 Status. Since the IRS only gives an initial letter of determination, an additional internal control would be to check the status and make sure that the organization is still categorized as exempt from income tax.

Recommendations:

1. Staff should check the exempt status of the organization on the Internal Revenue Service website to ensure they are still exempt.

County Administrator's Response:

Staff is not aware of any issues with regard to any funded organization's current 501c3 status. On Feb 1, 2011 we confirmed the active 501c3 status of each funded organization on Guidestar and found 100% compliance.

Staff recommends that we require each organization to provide a current printout from Guidestar and submit that along with their 501c3 determination letter as part of their application.

G. INDIVIDUAL ORGANIZATIONS

Internal Audit conducted a review of all of the HSAB organizations by compiling a worksheet comparing individual HSAB information to different financial variables using information from the applications and IRS form 990. The IRS form 990 information was used to compare Program Service Expenses, Management and General Expenses and Fundraising Expenses. IRS Form 990 contains a Statement of Functional Expenses; smaller organizations can file IRS form 990-EZ, which does not contain the same detailed information. Ratios such as the HSAB Award Amount as a percentage of Total Revenue, Program Service Expenses as a percentage of Total Expenses, Management and General Expenses as a percentage of Total Expenses, Fundraising Expenses as a percentage of Total Expenses, and Executive Director Salary as a percentage of total revenue were used for comparison purposes.

Internal Audit selected three (3) organizations for audit, the Big Pine Athletic Association, Inc., Independence Cay, Inc. and Womankind, Inc.

According to their HSAB application, Big Pine Athletic Association, Inc. is the umbrella organization for little league baseball, t-ball and softball, AYSO Soccer, Keys Cudas Swim Team, Lower Keys Youth Football and Cheerleading, Big Pine Bocce League, Blue Heron Afterschool Program and Summer Day Camp, Big Pine Bark Park and Lower Keys Paradise Tennis. The organization also manages the Watson Field, Blue Heron Park and operates the Skate Park at the Big Pine Community Park.

According to their HSAB application, Independence Cay, Inc. is an organization that offers a community soup kitchen, shower facilities, hygiene products, washer/dryer facilities, a day center, inclement weather shelter, transitional housing facility, referral services, and "empowerment" programs. The organization operates a furniture store that raises funds for the organization and donates furniture to needy recipients.

According to their HSAB application, Womankind, Inc. is an organization that provides health and mental care for women regardless of ethnicity or socioeconomic level. They provide gynecological exams and pap smears, breast exams, mammogram referrals and vouchers, hispanic translation and outreach, testing and treatment for sexually transmitted infections, screening for diabetes and heart disease, colposcopy, HPV testing and vaccine, menopausal counseling, minor illness treatments, hormone replacement therapy, birth control methods, emergency contraception, pre-conception and interconceptional care, pregnancy testing and options counseling, referrals to providers for prenatal care, abortion and adoption services, free teen clinic, school physicals, HIV pre and post test counseling and HIV testing, supportive counseling, wellness classes, free and low cost contraceptives and antibiotics, free and low cost lab work, referrals to specialized or secondary care providers, outreach and education, reduced fees for those living at or below poverty level.

G1. The Big Pine Athletic Association, Inc. (BPAA) was not aware that they did not receive all of their HSAB awarded funding.

Finding:
For fiscal year 2011, the Big Pine Athletic Association, Inc. was awarded $44,000 by the HSAB. The BPAA requested reimbursement on October 4, 2011 in the amout of $53,336.29. The Clerk's Finance Department made reimbursement of $29,041.93, due to disallowed or unreimburseable expenses. There were no additional reimbursment requests made by BPAA. Therefore, they did not utilize $14,958.07 of their awarded funding.

In Internal Audit's interview with the President of the BPAA, he stated that he was not aware that the BPAA had not received all of its HSAB awarded funding for fiscal year 2011.

Recommendations:
1. The BPAA should be aware of reimbursements received and HSAB funding amounts available.

Big Pine Athletic Association, Inc.'s Response:
The BPAA recently had their Executive Director resign (in his words, due to burn out and letting to many things slip through the cracks). The Board was not aware that the HSAB monies were not applied for, or that the United Way monies were not applied for. The BPAA is currently restructuring their Board (with help from the "Boys and Girls Club") and looking for a new Executive Director.

County Administrator's Response:
To clarify, BPAA did not receive HSAB funding last year. It was a BOCC line item. It was only added to HSAB in FY 12.

Second, staff did contact the Executive Director, Scott Wade, both by email and phone, to discuss his reimbursement, to assist him, and ultimately to explain why we could not reimburse him for several items in his invoice (some were capital expenses like pavers and fencing that are not eligible; others lacked receipts/documentation.) Mr. Wade informed the County that he understood, and would not be able to find any additional documentation, and was agreeable to settling for the reduced amount. He also let staff know that he would be stepping down as ED, and Board President, Steve Miller would be the new contact person. It is possible that the information on the reimbursement was not shared between Mr. Wade and Mr. Miller, so when the auditor spoke with Mr. Miller, he was not aware. (A copy of the staff email to Mr. Wade discussing the reimbursement reduction is attached.)

Staff also believes this indicates the level of scrutiny that reimbursement requests undergo; and underscores that only eligible expenses are ever reimbursed.

G2. The Big Pine Athletic Association, Inc. (BPAA) did not receive United Way funding in 2011.

Finding:
According to their HSAB application, in 2010, the BPAA received a $7,000 award allocation from United Way. When the Auditors interviwed the BPAA President, he indicated that the organization did not receive funding from any other source besides HSAB. He said that the organization missed the deadline for applying for United Way funding for 2011.

As stated in the Recommendations for County Funding for Health and Human Services Providers for FY 2012, "the HSAB prioritizes funding for organizations that (1) use HSAB funds to leverage outside funding; (2) do not dupliate existing services; (3) demonstrate need for services; and (4) demonstrate sound financial management." See Exhibit E - Recommendations for County Funding for Health and Human Services Providers for FY 2012.

Recommendations:
1. The BPAA should utilize all grant/funding opportunities available and leverage outside funding.

Big Pine Athletic Association, Inc.'s Response:
The BPAA recently had their Executive Director resign (in his words, due to burn out and letting to many things slip through the cracks). The Board was not aware that the HSAB monies were not applied for, or that the United Way monies were not applied for. The BPAA is currently restructuring their Board (with help from the "Boys and Girls Club") and looking for a new Executive Director.

County Administrator's Response:
Again, BPAA was a BOCC-line item in 2011, not HSAB-funded. Match is not included for consideration for BOCC-line item funding.

Additionally, HSAB *prioritizes* funding for organizations that use HSAB funds to match a grant, but it is *not required.* HSAB encourages all organizations to seek out additional and diverse funding sources, but organizations, especially the small, very locally-oriented ones such as BPAA, aren't always successful in obtaining it.

BOCC may wish to consider whether it wants to specifically require that organizations use its HSAB funding as a match for outside funding.

G3. The Big Pine Athletic Association, Inc. (BPAA) operated a concession stand without entering it into their accounting records.

Finding:

When the Auditors interviewed the BPAA President, he indicated that the organization operated a concession stand. The auditors could not find any record of a concession stand in the accounting records. The BPAA would also not be reporting the project income on their HSAB application. Interview of the BPAA bookeeper revealed that she had not seen any records concerning a concession stand.

Recommendations:

1. The BPAA should keep records of all financial transactions.

Big Pine Athletic Association, Inc.'s Response:

The BPAA recently had their Executive Director resign (in his words, due to burn out and letting to many things slip through the cracks). The Board was not aware that the HSAB monies were not applied for, or that the United Way monies were not applied for. The BPAA is currently restructuring their Board (with help from the "Boys and Girls Club") and looking for a new Executive Director.

G4. Independence Cay did not file the 2009 and 2010 IRS Return of Organization Exempt from Income Tax (Form 990) that was submitted with their HSAB applications.

Finding:
When the auditors researched and interviewed the President and Director of Independence Cay it was determined, that IRS Form 990 was not filed for 2009 or 2010. Both of these forms were submitted as part of Independence Cay's HSAB applications. This information was furnished to the County Attorney and her opinion is attached as Exhibit J - County Attorney Opinion and Clarification. The County Attorney requested that Independence Cay come into compliance with the HSAB agreement by furnishing filed IRS Form 990s for the last two fiscal years.

GuideStar is a public charity providing nonprofit information to a broad audience at no cost to users. Guidestar gathers and publicizes information about nonprofits in its database. That database is available on their website and provides IRS Forms 990 and 990-EZ filed by nonprofits.

Recommendations:
1. Independence Cay should file IRS Form 990 for years 2009 and 2010 immediately.
2. The HSAB application checklist Item H.'s wording should be changed to read "Copy of filed IRS Form 990 from most recent fiscal year."
3. County staff should check GUIDESTAR to help determine if IRS Form 990 has been filed when the HSAB application is submitted.

Independence Cay Inc.'s Response:
Enclosed please find copies of the 990 forms for the years 2009 and 2010 that have been filed with the Internal Revenue Service. The application check list, item H wording will be changed to say "copy of filed IRS form 990 for the most recent fiscal year".

County Administrator's Response:
The Clerk's office was alerted to this by County staff.

The application requires that a copy of each organization's most recent IRS Form 990, be attached. The application requires each applicant to certify the accuracy of the application's information and its attachments. In staffs opinion, attaching a 990 to meet a requirement for funding, that was never actually filed with the IRS is highly problematic. The County Attorney opined that the contract language should be strengthened to include "filed" 990, and requested that funding be withheld until the 990s are filed, and proof of that filing is provided.

Staff concurs with all three of the recommendations.

Staff recommends that each organization provide, along with the 990 in its application, a current print-out from Guidestar that demonstrates that the 990 they are providing has been filed, so that the HSAB may have this information in their evaluation.

BOCC may wish to consider stronger remedies in cases where information provided in applications is not accurate, beyond just withholding funding.

Staff also recommends that this Independence Cay finding be reported to the HSAB in the upcoming application cycle.

G5. Independence Cay, Inc. submitted the same bill for reimbursement to the Human Services Advisory Board (HSAB) and the Southernmost Homeless Assistance League (SHAL) for reimbursement.

Finding:

Independence Cay submitted Check #1175 dated January 7, 2011 made payable to FKEC (Florida Keys Electric Cooperative) for $527.80 for reimbursement to both SHAL and the HSAB. In the applicant's reimbursement request it states that expenses will not be submitted for reimbursement to any other funding source. See Exhibit L - Independence Cay Reimbursement Request to HSAB & Exhibit M - Independence Cay Reimbursement Request to SHAL.

Recommendations:

1. Independence Cay should not submit the same bills for reimbursement to more than one agency.

Independence Cay Inc.'s Response:

Independence Cay apparently submitted $527.80 bill for the January 7, 2011 payment from the Florida Keys Electric Co-op, to both SHAL and HSAB. This is to advise you that all funds provided by either SHAL or HSAB went towards Independence Cay's mission but, under the circumstances it is only appropriate that this $527.80 be reimbursed. If you would direct me as to whether is should be reimbursed to SHAL or HSAB, I will arrange for that repayment and provide you with proof of same.

I have discussed this matter with the Board of Independence Cay and its accountants and they are committed to taking steps to make sure this error is not repeated. Independence Cay apologizes for this error.

If you have any further questions or concerns please contact me, and if you would provide me with directions as to the reimbursement check I will provide you proof that your direction was followed.

County Administrator's Response:

Staff concurs with the finding, and was at least partly responsible for identifying this issue. Neither the County nor the Finance Department staff has any way of knowing if organizations bill for the same expenses against other grants, which is why they are required to certify that the reimbursement requests to us are not being submitted to any other funding source. We rely on this certification and their word. (We just happen to have been lucky to catch this.)

Staff recommends that the BOCC determine the proper course of action for this. Of course, we will withhold the $527.80 from this year's funding.

However, the BOCC may wish to consider stiff penalties for this. Staff doesn't question whether this was done purposefully or by accident, and in fact assumes it was not purposeful. However, it demonstrates the lack of financial controls within the organization.

Further, the BOCC may wish to consider even stiffer penalties in the case where an organization has had multiple issues of non-compliance, such as this one.

VI. EXHIBITS

EXHIBIT A

MONROE COUNTY BOARD OF COUNTY COMMISSIONERS RESOLUTION 077-1991, DATED MARCH 13, 1991

FILED
91 FEB 22 AM 10 55
FLA.

RESOLUTION NO. 077 -1991

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, MONROE COUNTY, FLORIDA CREATING THE HUMAN SERVICES ADVISORY BOARD, PROVIDING FOR THE APPOINTMENT OF MEMBERS, ENUMERATING THE PURPOSES OF THE BOARD, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, there is a need for the Board of County Commissioners to purchase services from Community based agencies that impact on the health, safety and welfare of the Citizens of Monroe County, and

WHEREAS, there is a need for a board of citizens that will review requests for financial contributions from human service (non-profit) agencies, and

WHEREAS, the purpose of this board is to evaluate County needs and agency performances using established guidelines so as to determine where the community will derive the greatest benefit from the tax dollars expended, and

WHEREAS, the Board of County Commissioners has approved the assignment of responsibility for the administration of funding for the agencies receiving County support to the Director of Management Services through the Office of Management and Budget,

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, AS FOLLOWS:

SECTION I. There is hereby created and established the Human Services Advisory Board, which shall be appointed by the County Commission and shall have staff support designated by the Director of Social Services.

SECTION II. The Advisory Board may obtain information and counsel from the Clerk of Courts, the Division of Management Services, and the Department of Social Services.

SECTION III. The board shall consist of 7 members, who shall serve terms of 3 years each, provided, however, of those members initially appointed to the board, 3 shall serve until January 1993, 2 shall serve until January 1994, and 2 shall serve until January 1995.

SECTION IV. Membership of the committee shall include one representative appointed by each of the five County Commissioners and the two persons subsequently elected by the committee at large.

SECTION V. No appointee shall be employed by, serving on the board of, or be directly or indirectly associated with any agency that is an applicant for or in receipt of funds from the County.

SECTION VI. The board shall establish eligibility guidelines and application procedures which shall become effective upon approval by the County Commission. The board shall (1) carefully evaluate the County's human services needs, (2) recommend the most cost effective way of obtaining needed services, (3) develop measures of the services provided, and (4) determine which of those services are appropriate for public funding.

SECTION VII. The board shall hold an organizational meeting annually to elect a chairman, vice chairman and secretary. Officers may serve no more than three consecutive years in such office.

SECTION VIII. The board shall meet at the call of the chairman or the Director of Social Services acting as designated staff representative for the Board of County Commissioners. All meeting shall be conducted in accordance with the requirements of the Sunshine Law of the State of Florida and all records shall be maintained in accordance with the public records laws of the State of Florida. The board shall abide by the rules and procedures of the Monroe County Board of County Commissioners.

SECTION IX. The Monroe County Department of Social Services shall provide staff assistance to the Board including the preparation of all agendas and meeting notices, taking of all minutes and scheduling appropriate meeting places.

SECTION X. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the 13th day of March, A.D. 1991.

Mayor Harvey	Yes
Mayor Pro Tem London	Yes
Commissioner Cheal	Yes
Commissioner Jones	Yes
Commissioner Stormont	Yes

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By Wilhelmina Harvey

(Seal)

Attest: DANNY L. KOLHAGE, Clerk

Rosalie L. Connolly, D.C.

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY.
By Mary Steiner Ed
Attorney's Office
Date 3-21-91

EXHIBIT B

MONROE COUNTY BOARD OF COUNTY COMMISSIONERS RESOLUTION 056-1992, DATED JANUARY 8, 1992

Division of Community Services

'92 JAN 17 P1:3

RESOLUTION NO. 056 -1992

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, AMENDING RESOLUTION NO. 77-1991, WHICH CREATED THE HUMAN SERVICES ADVISORY BOARD, PROVIDING FOR APPOINTMENT OF BOARD MEMBERS TO RUN CONCURRENT WITH THE TERMS OF THE COMMISSIONERS WHO MADE SAID APPOINTMENT; PROVIDING FOR REMOVAL OF A MEMBER FOR EXCESSIVE ABSENTEEISM; PROVIDING FOR TRAVEL TO BE PAID TO ADVISORY BOARD MEMBERS, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on March 13, 1991, the Board of County Commissioners did pass Resolution No. 77-1991, creating the Human Services Advisory Board, and

WHEREAS, the Board of County Commissioners has determined that the purposes of providing for each County Commissioner to appoint one Advisory Board member will be best served by making Advisory Board members' terms concurrent with the term of their appointing County Commissioner, and

WHEREAS, Section 112.061, Florida Statutes authorizes payment of travel expenses of authorized persons conducting government business, and

WHEREAS, the Board of County Commissioners has determined that it is fair and equitable to reimburse the Advisory Board members for travel expenses necessary to carry out their responsibilities to the County, now, therefore,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, as follows:

Section 1. Resolution No. 77-1991, Section III is hereby amended to read as follows:

(a) The Board shall consist of five members, each of whom shall be appointed by each individual County Commissioner and limited to a term of two years or the termination of the respective appointing Commissioner's term, whichever shall first occur; provided, however, that each Board member shall serve on the Board until the appointment of a successor.

(b) Any member of the Human Services Advisory Board who absents himself from any three (3) consecutive regular meetings of said Board, unless excused from such attendance by consent of the Board, expressed by action of record in its official minutes, or who is absent from a total of four (4) regular meetings of said Board in any fiscal year wihtout having been excused from such attendance by consent of the Board expressed by action of record in its offiical minutes, shall thereby automatically forfeit his position and office as a member of the Human Services Advisory Board; and the name of such person shall be automatically removed from the membership of said Board immediately after the adjournment of any such third consecutive meeting or any such fourth meeting in any fiscal year, as the case may be, at which such member has not appeared. The Board shall thereupon promptly notify the member so removed and the Board of County Commissioners for Monroe County. The appointing Commissioner or remaining Board members, depending on the method by which the member so removed had been appointed to the Board, shall thereupon appoint a new member to serve the remainder of the unexpired term of the member so removed.

Section 2. Section XI is hereby added to Resolution No. 77-1991, and shall read as follows:

Members of the Advisory Board shall be compensated for those travel expenses necessarily incurred in the performance of their official duties.

Section 3. Section IV of Resolution No. 077-1991 is hereby deleted.

Section 4. This resolution amendment shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the 8th day of January 1992.

Mayor Harvey	Yes
Mayor Pro Tem London	Yes
Commissioner Cheal	Yes
Commissioner Jones	Yes
Commissioner Stormont	Yes

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By: Wilhelmina Harvey
Mayor/Chairman

(SEAL)
ATTEST: DANNY L. KOLHAGE, CLERK

By: Dorothy L. Connolly, D.C.
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY.
By
Attorney's Office
Date 1/6/92

EXHIBIT C

BOCC AGENDA ITEM AND EXCERPT FROM BOCC MINUTES FROM JUNE 16, 2010.

BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: June 16, 2010

Division: Board of County Commissioners

Bulk Item: Yes ___ No X

Department: Mayor's Office

Staff Contact Person: Lisa Tennyson 292-4444

AGENDA ITEM WORDING: Discussion and direction to convene a committee to examine and possibly modify the Human Services Advisory Board funding process and policies including funding categories, weighting of categories, etc.

The committee will consist of 9 voting members, to include the 5 current HSAB members and 4 additional members to be appointed by each of the four commissioners, not including the Mayor. The group will meet approximately 5 times, once per month for approximately 5 months and will complete and forward series of funding policy recommendations to BOCC by November 2010, to be incorporated into FY 2012 budget process.

ITEM BACKGROUND: The Human Services Advisory Board consists of 5 members; each is appointed by a County Commissioner. The HSAB meets twice per year to make funding recommendations on behalf of applicant human service organizations to the Board of County Commissioners.

PREVIOUS RELEVANT BOCC ACTION: In 1991, The BOCC created the Human Services Advisory Board (Resolution 077-1991.) In 2001, the BOCC established a Human Services Review Committee. As a result of the recommendations from that committee, in 2002, the BOCC adopted new guidelines such as funding categories, category criteria, and percentages ("Medical" 65%; "Core Services" 30%; and "Quality of Life" 5%) to help the HSAB make its funding recommendations.

CONTRACT/AGREEMENT CHANGES:

STAFF RECOMMENDATIONS:

TOTAL COST:_____ **BUDGETED:** Yes ___ No ___

COST TO COUNTY:_____ **SOURCE OF FUNDS:**_____

REVENUE PRODUCING: Yes ___ No ___ **AMOUNT PER MONTH**____ **Year** ____

APPROVED BY: County Atty _ OMB/Purchasing __ Risk Management

DOCUMENTATION: Included X Not Required_____

DISPOSITION:_____ **AGENDA ITEM #**_____

Revised 8/06

MINUTES
OF THE MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS

Regular Meeting
Board of County Commissioners
Wednesday, June 16, 2010
Marathon, Florida

A Regular Meeting of the Monroe County Board of County Commissioners convened at 9:00 A.M., at the Marathon Government Center. Present and answering to roll call were Commissioner Heather Carruthers, Commissioner Mario DiGennaro, Commissioner Kim Wigington, Commissioner George Neugent and Mayor Sylvia Murphy. Also present at the meeting were Roman Gastesi, County Administrator; Debbie Frederick, Assistant County Administrator; Suzanne Hutton, County Attorney; Danny L. Kolhage, Clerk; Isabel C. DeSantis, Deputy Clerk; County Staff, members of the press and radio; and the general public.

DEEP WATER HORIZON OIL SPILL UPDATE

Mark Stultz, British Petroleum Vice-President of Policy & U.S. Regulatory Affairs; and Captain Pat DeQuattro, U.S. Coast Guard - Key West Sector Commander provided an update to the Board on their contingency plan for the potential Environmental and Economic impacts to the Florida Keys as a result of the Deep Water Horizon Oil Spill in the Gulf of Mexico *

ADDITIONS, CORRECTIONS, DELETIONS

Motion was made by Commissioner Neugent and seconded by Commissioner Carruthers granting approval of Additions, Corrections, and Deletions to the Agenda. Motion carried unanimously.

PRESENTATION OF AWARDS

Presentation of Mayor's Proclamation celebrating June as Red Cross Water Safety Month in Monroe County.

Presentation of Mayor's Proclamation celebrating The Sons of Italy in America National Day of Recognition on June 19, 2010 in Monroe County.

BULK APPROVALS

Motion was made by Commissioner Neugent and seconded by Commissioner Wigington granting approval of the following items by unanimous consent:

Board adopted the following Resolution adopting the Florida Green Building Coalition's green commercial building standard in addition to the Florida Building Code for county public

Key, at approximately mile marker 17. Christine Hurley, Growth Management Director discussed the matter. The Board accepted public input with the following individuals addressing the Board: Joelle Keane, Bill Eardley, Lloyd Good, owner of the Sugarloaf Lodge; Gordon West, representing the Suglarloaf Shore Property Owner's Association; Anne Shaver, and Bill Hunter.

The above items will be brought back before the Board its' September, 2010 meeting in Marathon.

WASTEWATER ISSUES

Public discussion was held concerning the Fair Housing requirements during a regular advertised Board of County Commissioners meeting to claim outstanding performance in fair housing on the Small Cities Community Development Block Grant (CDBG) application. Calvin Knowles, VP - Meridian Community Solutions, Inc. discussed the matter.

Liz Wood, Sr. Administrator Wastewater Projects referred the Board to the Draft Wastewater Department - Wastewater Projects – May 2010 Status Report – June 16, 2010.

COMMISSIONERS' ITEMS

The Board discussed Mayor Murphy's item concerning direction to convene a committee to examine and possibly modify the Human Services Advisory Board funding process and policies including funding categories, weighting of categories, etc. After discussion, motion was made by Commissioner DiGennaro and seconded by Commissioner Neugent that a committee be convened consisting of 9 voting members, to include 5 current HSAB members and 4 additional members to be appointed be each of the four Commissioners. The Mayor will go as a liaison and Lisa Tennyson - Grants Administrator will go as a staff person. The committee is to sunset no later than 6 months. Motion carried unanimously.

The Board discussed Commissioner DiGennaro's item to begin the process of a formal request to U.S. Customs & Border Patrol for Marathon User-Fee Based Customs Service facility for harbor and airport arrivals. After discussion, motion was made by Commissioner Carruthers and seconded by Commissioner DiGennaro granting approval of the item conditioned upon there being no cost to the county or without additional review by this Board. Motion carried unanimously.

The Board discussed Commissioner Carruthers' item regarding the current status of the Deep Water Horizon oil leak and its current potential impact on Monroe County including:

- Securing assistance from the Federal government and BP to offset emerging economic damages resulting from the misperception that oil is currently present in Keys waters
- Securing Federal support to minimize possible environmental damage to the Florida Keys should oil reach our near-shore water and beaches
- Review of plans to protect local ecosystems

EXHIBIT D

BOCC AGENDA ITEM AND EXCERPT FROM BOCC MINUTES FROM NOVEMBER 10, 2010.

BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: November 17, 2010 Division: Board of County Commissioners

Bulk Item: Yes ____ No X Department: Mayor's Office

Staff Contact /Phone #: Lisa Tennyson x 4444

AGENDA ITEM WORDING: Presentation and approval of the recommendations of the Human Services Advisory Board Working Group regarding the application, process, policies, and funding categories used to determine funding recommendations for non-profit, human services organizations in Monroe County.

ITEM BACKGROUND: The HSAB Working Group was established by the BOCC in June 2010 for the purposes of reviewing and possibly modifying the HSAB's policies and funding categories, to sunset in November 2010. The group met 4 times during during that period, and made a series of recommendations to: modify/streamline the application; elicit additional information about how prior year's funding was utilized; offer an opportunity for organizations to change their funding category; eliminate the weighted percentages attached to each of the funding categories for two years; move several organizations that are not statutorily or otherwise required to be funded from BOCC line items to HSAB (with the funding -- these are: Big Pine Athletic Assoc., Heart of the Keys Youth, Kids Come First; Rural Health Network, Upper Keys YMCA and Keys to Recovery); and to make an explicit policy that the vast majority of HSAB funding granted to any agency must be spent in and directly benefit Monroe County.

PREVIOUS RELEVANT BOCC ACTION: June 2010 the BOCC established the HSAB Working Group. In 1991, the BOCC established the Human Services Advisory Board.

CONTRACT/AGREEMENT CHANGES: None

STAFF RECOMMENDATIONS:

TOTAL COST: NA **INDIRECT COST:** _____ **BUDGETED:** Yes ___ No ____

DIFFERENTIAL OF LOCAL PREFERENCE: NA

COST TO COUNTY: NA **SOURCE OF FUNDS:** _____

REVENUE PRODUCING: Yes ___ No _____ **AMOUNT PER MONTH** ____ **Year** ____

APPROVED BY: County Atty ___ OMB/Purchasing ___ Risk Management ____

DOCUMENTATION: Included ____ Not Required ____

DISPOSITION: _____ **AGENDA ITEM #** _____

Revised 7/09

Monroe County Board of County Commissioners
HSAB Working Group

Members

District 1: Alexsa Leto
District 1: Dr. Leslie Salinero

District 2: David Paul Horan
District 2: Robert Cintron

District 3: Steve Torrence
District 3: Kevin Collins *(resigned before first meeting due to conflict with Health Department)*

District 4: Kim Bassett
District 4: Josh Mothner

District 5: Anne Nickerson
District 5: Mayor Murphy *(non-voting member)*

Monroe County Board of County Commissioners
HSAB Working Group

Specific Issues to be Covered by HSAB Working Group:

Regarding the Funding Application:

- Develop more objective evaluation criteria for application -- points?
- Does the application ask the right questions/glean the right information?
- Different application for lower (less rigorous) and higher (more rigorous) funding requests
- Presentations: are they necessary and how can we improve this component?

Regarding HSAB's general funding issues:

- Re-categorizing and weighting of the three funding categories
- Setting maximum level of funding
- Consideration of the availability of state and federal funding for some services and programs (ie, some services have broad array of possible state and federal funding; others have very limited sources of funding -- some services are funded thru Medicaid, Medicare, or insurance-- should we consider this?)
- Consideration of the overall operating budget and size of an organization (ie, should large entities with regional or larger focus be eligible for HSAB funding)

Regarding HSAB and BOCC line item funding categories:

- Why are some organizations funded through HSAB and others BOCC, and still others both?
- Moving some organizations from BOCC direct line item to HSAB funding
- What specific services is the County legally required to provide or match?

Regarding HSAB members:

- Conflict of interest for HSAB members sitting on the boards of funded agencies.
- Term limits for HSAB members

Monroe County Board of County Commissioners
HSAB Working Group

Specific Motions/Recommendations passed by the HSAB Working Group:

1. To eliminate question 12 of the application: "What does your agency do to address these causes?" (Recognizing that some agencies do not work on "causes" but instead mitigate the symptoms, ie, food banks that address the symptoms of hunger rather than the cause.)

2. To add a question to the application that specifically asks what the organization did with the funds they received from HSAB in the prior year, and how it was used to leverage additional funding.

3. To streamline the application so that for organizations requesting $5,000 or less, the organization does not have to respond to questions 10, 11, 18, 19, 21, 25, and 26.

4. To not utilize a point system for the evaluation of applications.

5. To not establish a maximum funding level.

6. To offer applicants an opportunity to request a change of category if an applicant organization believes it is not properly categorized and requests to be changes, then the board has to pro-actively act and make a decision on that request, and the board has the right to make re-categorization decisions, independently of any request, based on the application for that year, and this (these) decision(s) shall be made prior to the funding recommendation being made.

7. To eliminate the weighted percentages associated with the funding categories (but not the categories themselves) for two complete funding cycles.

8. To move the following entities from BOCC line item funding to HSAB: Big Pine Athletic Association, Heart of the Keys Youth, MCEF/Be the Change, Rural Health Network, and Upper Keys YMCA.

9. To establish a policy and include as a statement on the application, the following: The vast majority of the funding received by the Monroe County Human Services Advisory Board must be spent in and directly benefit Monroe County.

The Working Group agreed upon but did not specifically make motions on the following:

- The application is fair and gleans the appropriate information.
- Presentations are not required, but applicants should be present for questions from HSAB members.
- The three funding categories -- medical services, core services, and quality of life services-- shall remain in place.
- Organizations whose funding is not required or by statute or otherwise necessitated by county ordinance or function should be part of the HSAB competitive funding cycle.
- When considering the size or regional focus of large organization, the focus should be on whether or not they utilize a vast majority of their funding in and for the direct benefit of the county.
- There should not be term limits applied to HSAB members.

BOCC Line Item Funded Organizations

When considering the entities funded as BOCC line items, the working group considered whether the services required or not. Those entities/services not mandated by statute or required by county ordinance were considered "discretionary." The Working Group recommends that the "discretionary" entities/services be moved under the HSAB umbrella, with their funding.

Agency	Funding Amount	Required or Discretionary Service
Guidance Care Center		
Baker Act Services	215,195	Required --State Mandated Service
Baker Act Transporation Contract	146,000	Required --State Mandated Service
Transportation for Disadvantaged	30,148	Required --10% County Match to State Funded Program
Guidance Care Center-Keys To Recovery	**69,177**	**Discretionary**
Rural Health Network	**273,600**	**Discretionary**
Big Pine Athletic Association	**44,000**	**Discretionary**
Heart of the Keys Youth	**30,400**	**Discretionary**
MCEF-Kids Come First	**25,000**	**Discretionary**
Upper Keys YMCA	**11,400**	**Discretionary**
Historic Florida Keys Foundation	28,500	"Required" --Funding is per County Ordinance
Arts Council	57,000	"Required" --Performs work for County by Ordinance and Statute*
Upper Keys Community Pool	180,000	"Required" -- Maintains/Manages County-Owned Facility for county
AARP-BP***	4,500	Internal County Program
AARP-LK	4,500	Internal County Program
AARP-MK	4,500	Internal County Program
AARP-UK	4,500	Internal County Program
Older American Vol Program	500	Internal County Program
Total	**1,128,920**	
Total Sum of "Discretionary" Groups	**452,977**	

Human Service Organization Contracts for Fiscal Year 2011

Agency	HSAB Amt	DATF* Amt	BOCC** Amt	Total
HSAB organizations				
AIDS Help	20,000	0	0	20,000
American Red Cross	5,000	0	0	5,000
Boys and Girls Club	35,000	1,554	0	36,554
Domestic Abuse Shelter	20,000	0	0	20,000
Easter Seals Society	11,200	0	0	11,200
Fla. Keys Area Health Education Ctr	35,000	0	0	35,000
Florida Keys Children's Shelter	146,000	0	0	146,000
Florida Keys Healthy Start Coalition	5,000	0	0	5,000
Florida Keys Outreach Coalition	30,000	0	0	30,000
Good Health Clinic	40,000	0	0	40,000
Grace Jones Day Care Center	30,000	0	0	30,000
Guidance Clinic/Care Center	600,000	22,250	460,520	1,082,770
Helpline	4,000	0	0	4,000
Hospice of the Florida Keys	145,000	0	0	145,000
Independence Cay	15,000	0	0	15,000
Keys Area Interdenom Resources	15,000	0	0	15,000
Literacy Volunteers	4,000	0	0	4,000
Monroe Assoc for Retarded Citizens	145,000	0	0	145,000
Monroe County Educ Fndn - Keys Center	57,000	0	0	57,000
Rural Health Network	60,000	0	273,600	333,600
Samuel's House	75,000	0	0	75,000
Star of the Sea Foundation	30,000		0	30,000
U.S. Fellowship of Fla. - Heron/Peacock	45,000	0	0	45,000
Wesley House	126,000	0	0	126,000
Womankind	70,000	0	0	70,000
HSAB Contract Totals	**1,768,200**	**23,804**	**734,120**	**2,526,124**
BOCC Line Items				
Arts Council	0	0	57,000	57,000
Big Pine Athletic Association	0	0	44,000	44,000
Heart of the Keys Youth	0	0	30,400	30,400
MCEF-Kids Come First	0	0	25,000	25,000
Upper Keys YMCA	0	0	11,400	11,400
Historic Florida Keys Foundation	0	0	28,500	28,500
Upper Keys Community Pool	0	0	180,000	180,000
AARP-BP	0	0	4,500	4,500
AARP-LK	0	0	4,500	4,500
AARP-MK	0	0	4,500	4,500
AARP-UK	0	0	4,500	4,500
Older American Vol Program	0	0	500	500
BOCC Contract Total			**394,800**	
TOTALS	**1,768,200**	**23,804**	**1,128,920**	**2,920,924**

Minutes
(Approved at 9/21/10 meeting)

Monroe County Board of County Commissioners
Human Services Advisory Board
Working Group

Date: September 3, 2010
Time: 1PM-3PM
Place: Marathon Government Center

Present: Kim Bassett, Anna Nickerson, Mayor Murphy, Alexsa Leto, Dr. Leslie Salinero, Josh Mothner, and Robert Cintron (who has not officially been named yet to Working Group.)

Absent: Steve Torrence, David Paul Horan, and Kevin Collins

Meeting was called to order at 1:10.

Members of the HSAB Working Group and the audience introduced themselves and their affiliations.

Mayor Murphy opened the meeting by reminding the members of the working group about Sunshine laws and that they are subject to them.

Kim Bassett noted that there was a quorum present.

Lisa Tennyson established the purpose of this first meeting: to introduce HSAB, to elect a chair, to set next four meetings, and to give everyone an understanding about what they should be thinking about for the next meetings.

Alexsa Leto, as one of the longest serving members, gave an overview of the history of the HSAB. She explained that this year's group was convened in response to questions/concerns from organizations, public, commissioners, and changes in economy. She stated that the mission of the group was to offer an opportunity for service providers to present their viewpoints on the funding process and for the working to review the HSAB's policies and guidelines.

Mayor Murphy reminded the audience that there was no direction or mandate to specifically make any changes and that the work of the group may not necessarily result in any particular changes.

Kim Bassett asked about what services the County is legally required to provide. Lisa Tennyson stated that she has posed this question to the County Attorney's office and they are researching it. Kim also asked about the direction for today's meeting -- should it be a general or focused approach.

It was suggested that we begin by looking at the list of issues already compiled by staff and if there were any additional issues to be added to the list.

These were the issues listed for possible consideration:

1. Moving some organizations to HSAB from BOCC direct line item funding
2. Re-categorizing and weighting of the three funding categories
3. Setting maximum level of funding
4. Different application for lower (less rigorous) and higher (more rigorous) funding requests
5. Consideration of the availability of state and federal funding for some services and programs (ie, some services have broad array of possible state and federal funding; other's have very limited sources of funding -- some services are funded thru Medicaid, medicare, or insurance-- should we consider this?)
6. Consideration of the overall operating budget and size of an organization (ie should large entities with regional or larger focus be eligible for HSAB funding)
7. Develop more objective evaluation criteria for application -- points?
8. Does the application ask the right questions/glean the right information?
9. What specific services is the County legally required to provide or match?

The issue of BOCC line item funding was raised. Mayor Murphy suggested that we remain focused for now on the HSAB funding issues.

Josh Mothner referred to another item on the list and recommended that the application be the same regardless of the amount of funding to be applied for.

Kim led a discussion about organizing the various issues on the list into focused discussions. Recommending that bullets 2, 4, 7, and 8 all relate to the application process and should be discussed at one meeting; that bullets 1, 3, and 9 address more general but related issues and should be addressed together; etc.

At this point, there was a motion to appoint Kim as the Chair of the working group. Josh Mothner seconded. The motion passed unanimously.

Discussion of the vice-chair followed. Alexsa recommended Josh Mothner. Josh nominated Lesley. Josh's nomination was seconded by Kim. This motion passed unanimously.

Discussion of the issue and their organization continued. It was suggested that bullets 5, 6 and 9 be addressed together at today's meeting.

The audience was asked to add their ideas to the list of items for consideration. They brought up these issues:

- Why are some organizations funded through HSAB and others BOCC, and still others both?
- HSAB members sitting on the boards of funded agencies, and if they do should they be abstain not only from voting on that agency's funding (as they are now), but also from participating in the discussion related to the funding for that agency.
- Presentations - are they necessary and/or is there a way to make the presentation process more fulfilling and less demeaning?
- Term limits for Board members.

Mayor Murphy explained that with some services, such as the mandated Baker Act services and other services performed for the county such as the Arts Council and Historic Florida Keys foundation, the Commission felt that they should be secure each year and not subjected to competitive funding.

Kim clarified that only two HSAB members sit on the boards of funded agencies, she sits on the board of AHEC and Steve Torrence sits on the board of MARC, and that their affiliations are always stated clearly and upfront, and that they abstain from voting on the funding recommendations for those entities.

Mayor Murphy talked about the difficulty of applying a point system to the evaluation of applications, as the services of the various groups are difficult to compare, and that a point system favors well written applications, but doesn't necessarily help the county identify and fund the services its needs most.

She also added that the HSAB was originally intended to provide start-up funding; it wasn't meant to provide continuous funding.

Alexsa clarified that presentations were not a required part of the funding process, but reminded the audience that the presentations were asked for by the organizations themselves so that they could have a last minute opportunity to speak to the HSAB about any critical changes that may have occurred between the date of the submission of their application and the day that funding

recommendations are discussed and finalized, such as a last minute reduction to their state and/or federal funding. She mentioned that the presentations also offer an opportunity for the HSAB members to ask for clarification on issues in the applications that could be beneficial to an applicant.

Robert Cintron clarified that the group's initial focus should be to air the issues of the service providers and then to try to be responsive to their issues and perceptions.

A member of the audience suggested that there be designated a non-profit liaison to be a voting member on the working group.

The members of the working group did not agree, raising the following points: the membership of the group was already established by the BOCC resolution; the groups are already fully represented by their attendance and participation in these meetings; that the working group's membership was specifically expanded beyond that of the current HSAB members in order to represent a broader community perspective and that these new members have experience with grant funding and know how hard it is for non-profits seeking grant funding.

Alexsa stated that speaking for herself as a member of the HSAB, she works diligently and fairly in her review of all HSAB applications and is not responsive to any outside influences or lobbying.

Robert C. stated that he would like to hear from the organizations and that they were invited to call or email him with their issues and that he would share them with the group with out identifying the name of the individual.

It was decided that during the next meeting, the group would focus on the application. Lisa T. distributed copies of the application, instructions, and the required attachments to each of the members of the group.

Robert C. again welcomed the agencies to send along their specific recommendations for changes to the application, changes to categories, changes to criteria, and/or how to make the process more fulfilling and less demeaning.

Meeting dates were discussed. Sept 21st from 2-4 PM and Oct 6th from 10-12 PM were settled upon, with Lisa T. charged with finding meeting spaces for those dates somewhere in Marathon.

The meeting adjourned at 3:10.

MINUTES
(Approved)

Monroe County Board of County Commissioners
Human Services Advisory Board
Working Group

Date: September 21, 2010
Time: 2PM-4PM
Place: Marathon Government Center

Present: Kim Bassett, Anna Nickerson, Alexsa Leto, Josh Mothner, Robert Cintron, David Paul Horan (arrived late.), and Mayor Murphy

Absent: Steve Torrence, Dr. Leslie Salinero (Member Kevin Collins resigned due to conflict with Health Department)

Meeting was called to order at 2:10.

Members of the HSAB Working Group and the audience introduced themselves and their affiliations.

Minutes of September 3 meeting were reviewed and approved.

Kim Bassett opened meeting by reminding the group that the focus of today's meeting was the funding application.

Josh Mothner stated that he reviewed the application as a potential applicant, keeping in mind the things he had heard about the application, that is, was it as rigorous as he heard and was it onerous for small organizations or for those organizations that apply for small amounts of money.

Josh Mothner asked if the HSAB uses the application to determine eligibility for funding and whether the HSAB uses the qualitative or quantitative information.

Alexsa said that she looks at whether an entity is eligible, ie, does it have a 501c3, requisite licenses, etc. and whether the money that the entity is asking for is appropriate.

Kim responded that she uses the information provided by an organization in an application to ensure that the organization is responsible, financially and programmatically sound, and is run well, fiscally.

Josh Mothner stated that the only subjective questions on the application were 11 and 12. (Question 11 asks: What are the causes (not the symptoms) of these problems? And Question 12 asks: What does your agency do to address these causes?)

He stated that he didn't feel that if an agency addressed symptoms rather than causes that this should be held against them. For example, a food pantry doesn't address the cause, it just addresses the symptom.

Kim Bassett responded that the question allowed an organization to demonstrate its understanding and knowledge of the problem it is trying to address.

Josh Mothner also stated that the application was not, in his opinion, arduous or onerous, compared to that of the TDC and other funding applications, and that it asked for all of the relevant information typical of funding applications. He also stated that his didn't think there should be a different application for smaller funding amounts.

Robert Cintron, returning to the cause and symptom discussion suggested that the application include an affirmative statement that an entity seeking funding does not have to address the cause of a problem and that if it doesn't, it won't be penalized.

The group then discussed eliminating question 12.

Robert Cintron motioned to eliminate question 12. Josh Mothner seconded. Motion passed unanimously.

Robert then stated his thoughts on the application: 1. that it was clear a lot of scholarship went into the application; 2. that it obvious that folks tried to make it as simple as possible; 3. that it is critically important that enough information is requested in the application in order to ensure that taxpayer funds are being used responsibly and appropriately; 4. didn't think any significant changes were necessary.

He then asked the audience of funded organizations how long it takes them to fill out the application. Responses varied, from 3-4 days to 2 weeks.

Robert Cintron then asked whether the application could be streamlined.

Josh Mothner asked if there was anything that could be taken out.

Liz Kern from Hospice VNA said her staff went through it and didn't think there was any way to simplify it. No other suggestions for simplification were forthcoming.

The discussion turned to the issue of sustainability and continued funding year after year.

Kim Bassett asked if something should be added to the application that talks about financial sustainability (in other words should the ability of an organization to continue its program or service without continued annual county funding be a valued objective.)

Kim asked the Mayor if HSAB funding was originally intended to be "seed" money. Mayor Murphy responded that yes, that was the original intention, but that it evolved away from that, because it was not practical, as some vital programs to county residents would be threatened without continued funding from the county.

Josh added that there is nothing in the application that solicits information on an organization's intention or efforts to try to be self-sustaining.

Kim asked, "Do we expect an organization to develop its program to be eventually self-sustaining," adding that yes, she believed that it is an organization's responsibility to try.

It was argued that sustainability is not necessary the goal if an organization is utilizing its funding to provide a necessary and appropriate service in a cost-effective, cost-efficient way.

Also, it was pointed out that many organizations use county funds to leverage outside dollars from state, feds, and private funders, therefore the continuity of funding can be valuable for the county.

This led to a discussion of the benefits of knowing how the funded organization utilized the funds they received from the county and whether and how it was used to leverage outside dollars and adding a question to the application that asked this question.

Robert Cintron stated that he felt it was appropriate to know what an organization accomplished with the funds they received the prior year; and that the ability of an organization to use funding to leverage outside funding should be highly valued.

Alexsa talked about how match is a very, very important issue for the HSAB and is one of the first questions on the application.

Lisa Tennyson clarified that the organizations did have to provide service level information by way of a required year-end report detailing the number and types of clients served, the types of services provided and outcomes achieved. And further, there is a required attachment to the application that solicits this statistical/numeric information. However, this information is not solicited in a clear, succinct narrative form via a question in the application.

Kim Bassett motioned to add to the application a question that specifically asks what the organization did with the funds they received, and how it was used to leverage additional funding.

The motion passed unanimously without discussion.

Robert Cintron then motioned to have a shorter application for organizations applying for $5,000 or less by eliminating questions: 10, 11, (12 was already deleted in previous motion), 18, 19, 20, 21, 25 and 26.

Josh questioned the implications of reducing requirements.

Robert withdrew his motion.

Kim suggested we consider the motion and look at the specific questions to be eliminated.

She starts with question 10 which asks for statistical information

Discussion followed. Alexa Leto asked whether it was fair to have different applications for different grants.

Josh Mothner stated statistical information is important and should be provided by all applicants and that it provides the HSAB justification for its funding recommendations by providing real information about a problem rather relying only on anecdotal information.

David Paul Horan stated he didn't think statistical information was important for an entity applying for $5,000 or less.

Question 20 was discussed. Lisa Tennyson clarified that the question seeks to ensure that persons served in a program have some sort of representation in the development and provision of that service, and that the question is typical across all government and private foundation grant applications.

Question 25 was discussed. Robert Cintron stated his didn't think it is necessary for applicants seeking $5,000 or less to explain how outcomes are measured.

Robert Cintron re-states his motion to add to the application the following statement: "If you are requesting $5,000 or less, your organization does not have to respond to the following questions: 10, 11, 18, 19, 21, 25 and 26."

Anne Nickerson seconded. A member of the audience clarified that while some entities only received $5,000, they had actually applied for more. The motion passed with Josh Mothner and Alexsa Leto opposing.

The Chair then turned to the issue of a point system for evaluating the merits of an application.

Josh Mothner stated that he couldn't see how we could apply points in our evaluation of completed applications.

Robert Cintron said that if an entity could provide a match it should be prioritized.

David Paul Horan stated that providing a match is a major determining factor every year.

Robert Cintron motions to not adopt a point system for evaluating funding applications; motion passes unanimously.

The Chair moved the discussion to the issue of funding categories and category weights, asking if there was any input on the current categories and whether they should be changed.

David Paul Horan said we need to keep in mind the most important services.

Lisa Tennyson asked for a point of clarification...when deciding upon a category, should we looking at the overall mission of the agency or the program or service for which it is applying for funding, as these may not always be the same.

Alexsa Leto stated that it is the service or program that is categorized.

Kim Bassett stated that she would like to see a formal policy to address these kinds of things.

Mayor Murphy asked what the difference was between the core services and quality of life services categories, and pointed out that is sometimes difficult to determine this among our various service providers.

Robert Cintron stated that he wasn't opposed to going from 3 to 2 categories (ie, merging core and quality of life services categories.)

Lisa Tennyson also asked what an organization should do if it wants to change categories, as the HSAB has experienced these requests recently.

Josh Mothner made a motion to add a question to the application that asks the applicant to check a box next to the category for which they would like to be considered, and whether it represents a category change. The HSAB would then discuss these requests for category changes at the beginning of their funding recommendation meeting. The motion passed unanimously.

Kim Bassett then reviewed the topics for the next meeting: HSAB and BOCC line item categories, setting maximum levels of funding and required services.

Lisa Tennyson added that she posed the required services question to county attorney's office and is waiting on a response from them.

Kim stated that the next meeting was scheduled for October 6th. The group discussed a date for the fourth meeting and decided upon October 25, 9-11, with Lisa Tennyson charged with finding a meeting place in Marathon.

The meeting adjourned at 4:07.

MINUTES
(Approved)

Monroe County Board of County Commissioners
Human Services Advisory Board
Working Group

Date: October 6, 2010
Time: 10AM-12PM
Place: Marathon Library Meeting Room

Present: Kim Bassett, Anna Nickerson, Alexsa Leto, Josh Mothner, Robert Cintron, Dr. Salinero, David Paul Horan, and Mayor Murphy

Absent: Steve Torrence

Meeting was called to order at 2:10.

Members of the HSAB Working Group and the audience introduced themselves and their affiliations.

Minutes of September 21 meeting were reviewed and approved.

Josh Mothner asked to review again the different categories within HSAB and to continue the discussion from the last meeting.

Kim asked that we add another item to today's agenda (bullet #6) and to change the order of the agenda items.

Josh state that he received comments after the last meeting and was seeking clarification that the category is determined by the service to be provided with the HSAB funding, not the mission/purpose of the organization.

This led to a discussion of "core services" and "quality of life" categories.

Josh wants to eliminate the sense of "arbitrariness" or subjectivity of the HSAB's decisions.

Mayor Murphy stated that if the process wasn't somewhat subjective we wouldn't need an advisory board to help make decisions.

Robert stated that we should keep to what we decided at the last meeting about adding a question in the application asking the applicant which category they would like to be considered for funding.

Robert added that this should be followed up with a requirement for the HSAB to make an affirmative decision on each applicant's category change request.

Robert amends motion made at last meeting: to *pro-actively accept or address* an applicant's request to be re-categorized and the HSAB maintains the right to re-categorize an organization that it feels is not properly categorized. This determination is to be made at the appropriate time preceding the funding recommendation.

Several audience members (representatives of funded organizations) stated that they don't think the categories are necessary.

David Paul Horan stated his support for the categories.

Mayor Murphy also stated her support for the categories, though she would agree that the weighted percentages associated with each category could be eliminated.

Robert's prior motion was revisited and tweaked to read as follows: If an entity isn't properly categorized and requests to be changed, then the board has to make a decision on that re-categorization request and the board has a right to make re-categorization decisions, independently of any request, based on the application for that year and this (these) decision(s) shall be made prior to the funding recommendations being made.

The motion passed unanimously.

Robert makes another motion to eliminate the categories altogether, stating that he's not necessarily in support of that and thinks the categories are important, but wants the group to actively address and vote on the issue.

The motion was seconded for discussion.

Josh stated that he would like to amend the motion. He stated his support for keeping the categories but would like the motion to eliminate the percentages assigned to each category.

The amendment was seconded.

David Paul states that without percentages we don't have any guidelines. Josh states that we can sill make it clear what the priorities are and the medical is the most important category without the percentages.

Anne states that the percentages make explicit the relative importance of each category.

Mayor Murphy suggested we eliminate the use of percentages for a limited time period.

Discussion moves to include audience members.

Robert amends the motion to sunset after two complete funding cycles.

The final version of the motion reads as follows: to eliminate the percentages (but not the categories) for two complete funding cycles.

Roll is called:
Leslie: yes
Josh: yes
Robert: yes
Alexa: yes
David Paul: no
Ann: no
Kim: yes

Motion carries.

Discussion moves to issue of BOCC line item funded category.

The group reviewed the County Attorney opinion on mandated services and Lisa's spreadsheet of organizations funded under BOCC whose services are considered as mandatory or required by statute or county ordinance (and therefore should remain as BOCC line items) and those organizations whose service are discretionary (and may be moved under HSAB's competitive funding cycle.)

Josh motions to move the discretionary organizations to the HSAB *with* their collective funding.

Dan from Rural Health Network (discretionary services) notes that statute 381.0405 requires public and private partnership in the delivery of health services.

David Paul states that he doesn't believe that 381 makes the funding of Rural Health Network mandatory.

David Paul then seconded motion.

The motion passes unanimously.

Discussion turns to the funding to the AARPs on county facilities. Robert questioned why the funding identified as going to the four AARPs shouldn't also be moved to HSAB.

Lisa Tennyson informed the group that these entities are not proposed to be moved to HSAB because they operate as internal county programs; they don't have paid staff; that county funding doesn't go to the organization but rather pays for office supplies, phones, sometimes small pieces of furniture and operating supplies for the facilities which are county facilities.

The issue was tabled until the next week.

The next agenda item addressed the issue of establishing a maximum level of funding for HSAB funding. David Paul indicated he didn't like the idea. Robert said the same. Audience input was solicited and their opinions varied.

David Paul mentioned that the issue and levels of match were another important reason not to set a maximum funding level.

Robert motioned that the group not recommend establishing a maximum funding level. The motion passed unanimously.

As time was running out, the Chair suggested that the final agenda item (whether HSAB should fund larger entities with regional focus) be tabled for the next meeting.

Robert reminded the group that he would like to continue to discuss the AARPs funding at the next meeting also.

Kim re-capped the issues for the next meeting:

- AARPs
- Funding for large, regional organizations
- Re-structuring presentations
- Discussion of policies for HSAB

Lisa inquired about what Kim meant by "policies for HSAB." Kim responded with examples such as conflict of interest and presentations.

The question was raised about whether or not a person sitting on the HSAB who is also a board member of an organization that may potentially be funded through the HSAB constituted a conflict of interest and further, whether that conflict of interest precluded the member from voting, participating in relevant discussions and or even asking questions.

Robert informed the group that the state's definition of conflict of interest centered on whether or not the individual or his/her family members stand to personally gain from a decision made by a board on which he/she sits. If not, then there is not conflict and the member can/must vote.

It was recommended that the question be taken to the County Attorney.

Diana Flenard suggested that there be a code of conduct for HSAB members to address the conflict of interest issue.

The issue was added to the agenda items for the next meeting.

The Mayor mentioned that the group had to make its recommendations to the BOCC at the November meeting. Kim, as the Chair, agreed to make the presentation. Lisa agreed to assist in putting together the working group's various recommendations for Kim's presentation.

Lisa reminded the group that the next meeting was the final meeting and was scheduled for October 25th at 9 am at the Marathon Government Center BOCC meeting room.

The meeting was then adjourned at 12:20.

MINUTES
(not yet approved)

Monroe County Board of County Commissioners
Human Services Advisory Board
Working Group

Date: October 25, 010
Time: 9AM-11AM
Place: Marathon Gov Center, BOCC Meeting Room

Present: Kim Bassett, Anna Nickerson, Alexsa Leto, Josh Mothner, David Paul Horan, and Mayor Murphy

Absent: Steve Torrence, Dr. Leslie Salinero, Robert Cintron

Meeting was called to order at 9:15.

Members of the HSAB Working Group and the audience introduced themselves and their affiliations.

Minutes of October 6 meeting were reviewed and approved, with Josh M. abstaining since he left that meeting early.

The group began by discussing the issue of funding to large, regional organizations with boards that may or may not have local boards or local community members on their boards.

David Paul Horan noted that the issue of local representation on board membership has come up several times over the past years; and that the HSAB considered the following: If the organization has a paid employee here in the county who would be shepherding the county's grant and the funds were earmarked only for use in Monroe County; if the organization didn't have any local board members, that is considered a deficiency; If the county's funds are used as match.

Mayor Murphy added that another consideration of these entities was whether or not they were the only entity that provided the service in the County.

Alexa noted that she felt the community didn't support county tax dollars going to a person's salary that didn't live in the County; and that she considered whether or not the majority of the county's grant dollars to an entity in question was being used for the county and its citizens.

Josh Mothner asked whether it would be beneficial to have a hard and fast rule, such as "All funds received from HSAB must be spend on services provided in Monroe County."

There was then discussion that sometimes an entity uses some of its dollars to pay for back office services such as an accountant, that may exist outside of the county, and that this was generally desirable if it was cost effective.

David Paul Horan then made the following motion to establish the following policy and include this statement on the application: The vast majority of the funding received by the Monroe County Human Services Advisory Board must be spent in and directly benefit Monroe County.

The motion passed unanimously.

David Paul Horan then mentioned for the record that his law firm is currently representing an employee of the Rural Health Network.

The discussion returned to large, regional organizations.

Alexa noted that the question was posed in part due to the example of West Care, the umbrella organization for the Guidance Care Center.

David Paul stated that as long as the vast majority of the funding it receives from the HSAB is spent in the county, then it was okay, as per the group's most recent motion.

The discussion moved to the issue of presentations, and the previous comments from organizations about their issues with the presentations.

Mayor Murphy reminded the group that the presentations were for the benefit of the organizations, and were there to give the organizations a chance to update any critical information, especially any changes that may have occurred in their anticipated funding, that may not have been included in their application.

David Paul Horan agreed that this is why the presentations started in the first place. But that now, often, the presentations are used by the board to ask follow up questions related to their responses on the applications and to address issues like duplication.

Alexa stated that there was a time when we didn't have the presentation component, and that once in a while an HSAB member had questions or needed some additional information and a representative from the organization was not present. And, that this didn't benefit the applicant.

Anne suggested that we make things simple by just asking organizations to be present in case there was a question by an HSAB member, and that a "formal" presentation will not be necessary.

Josh stated that he has heard the complaints about the presentations, such as the questions asked were uncomfortable, but, in his opinion, they were necessary and agreed with Anne.

Kim asked if we needed a formal policy change on presentations. The group decided no, since presentation were never a required component anyway.

Mayor Murphy suggested that in lieu of presentations, we just allot time to each organization in order to answer questions from the board, ask if there have been any significant changes to the organization or the information provided on the application, in other words, simply be asked, "What has changed, if anything, since you submitted your application?"

It was agreed by the board that in the future, "presentations" will be limited to updates to the application information submitted and questions from the HSAB members.

The group also agreed that the number of representatives from a group seeking funding should be limited to one speaker.

Lisa then asked the group for clarification on one of the bullet points: term limits for board members.

Josh responded that the group had decided to not have term limits and to leave appointments to county commissioners. The group agreed.

The discussion turned to the conflict of interest issue that had begun at the previous meeting. Lisa read the opinion from the county attorney's office. Though there was some discussion and David Paul Horan disagreed, the group accepted the opinion.

Lisa and Kim discussed preparing for the presentation of the working group's recommendations at the November BOCC meeting.

The meeting came to a close, with Mayor Murphy thanking the members of the working group for their time and energy, and then also thanked the members of the audience.

The meeting was adjourned at 10:49.

Monroe County Board of County Commissioners' Human Services Advisory Board Working Group

November 17, 2010

Prepared for:

Board of County Commissioners

Mayor Sylvia Murphy

Mayor Pro Tem Heather Carruthers

Commissioner Mario DiGennaro

Commissioner George Neugent

Commissioner Kim Wigington

HSAB Working Group

- The Human Services Advisory Board Working Group was created on June 16, 2010 by Commission board motion. The purpose of this committee is to examine and possibly modify the Human Services Advisory Board funding process and policies including funding categories, weighting of categories, etc.

- The HSAB Working Group originally consisted of nine voting members, to include the five current HSAB members and four additional members appointed by each of the four commissioners, not including the Mayor, as the Mayor shall serve on committee as a non-voting Board liaison. (One member resigned due to conflict of interest.)

- The group met four times and agreed upon a series of funding policy recommendations for the BOCC to be incorporated into the FY2012 budget process.

- HSAB Working Group members
  - Alexsa Leto (District 1)
  - David Paul Horan (District 2)
  - Steve Torrence (District 3)
  - Kim Bassett (District 4)
  - Anna Nickerson (District 5)
  - Dr. Leslie Salinero (District 1)
  - Robert Cintron (District 2)
  - Kevin Collins (District 3)
  - Josh Mothner (District 4)
  - Mayor Sylvia Murphy (District 5)

History of HSAB

- 1991: The Human Services Advisory Board was formed by resolution 077-1991. Originally seven members, one appointed by each commissioner, and two at-large members, chosen by the five appointees (later amended by resolution 056-1992). Board establishes eligibility guidelines, application procedures, evaluates County's needs, recommends most cost effective way of obtaining needed services, develops measures of services provided, and determines which of those services are appropriate for public funding. Social Services Department to provide staff assistance.
- 1992: Resolution 077-1991 was amended by 056-1992 to authorize payment of travel expenses, change membership changed to five members, clarify length of terms clarified and added provision to remove member for repeated absences.
- 2001: The Human Services Review Committee was formed by the Commission at its July 2001 meeting; it was charged with "identifying a core group of non-profit organizations to be funded by the Board of County Commissioners and establish criteria to qualify for funding."
- 2002: The Human Services Review Committee presented recommendations to the Commission at the January 2002 meeting:
  - Mental health services, medical services, and recreational services, formerly funded directly by the BOCC as part of the non-governmental, human and social services budget process, now apply to the HSAB. (Adopted by Commission.)
  - Funding required by law, such as Baker Act services, remain directly funded by the BOCC, as do funding for cultural programs. (Adopted by Commission.)
  - Recommendations included categories of service – medical, core social services, and quality of life services, with funding guidelines for each: 65%, 30%, and 5%, respectively. Requirements for each category were specified. (Adopted by the Commission.)
  - Recommended an increase in total HSAB funding of 6.7%, to $1,375,205.00 (Not adopted by the Commission).
  - Recommended that HSAB funding increase annually by at least the CPI (Not adopted by the Commission).

History of HSAB (cont'd)

- 2005: In 2005, The Commission approved a calculation for the total Human Services Advisory Board funding of 5% of the general fund budget from the previous year.

- 2006: The Commission approved a proposed change to that calculation that would require subtracting the total HSAB funding from the previous year's general fund budget before multiplying it by the 5%. The Commission also changed the percentage applied from 5% to 4%. This resulted in a total HSAB budget of $1,861,265. Later in 2006, the Commission changed the calculation back to 5% of the adjusted general fund budget for the previous fiscal year.

- 2007: the Commission passed a motion setting the amount of HSAB funding as 2006, $2,326,581. The HSAB met and made recommendations totaling that amount. However, later that year, in July, the Commission reduced this amount by 5%, to $2,210,252 and directed the HSAB to meet again to modify their recommendations to match the revised amount, which they did.

- 2008: Commission passed a motion reducing by 20% the amount of HSAB funding at $1,768,202. Later that year, one program (PACE/Keys Center) that was previously funded thru HSAB was moved out of HSAB to a BOCC line item and its HSAB funding of $68,115 went with it. So HSAB recommended funding actually in 2008 totaled $1,700,087.

- 2009: HSAB funding amount remained at same level. PACE/Keys Center and its original funding allocation of $68,511, came back to HSAB. Total amount of funding recommendations for FY 2010 was $1,768, 200.

- 2010: HSAB funding again remained flat this year. HSAB finalized its recommendations totaling $1,768,200. Also, in 2010, the BOCC approved the formation of a working group to once again review and possibly modify HSAB funding policies and criteria.

HSAB Policies and Guidelines

The Human Services Advisory Board categorizes applicant organizations into one of three groups, and assigns weighted percentages to those categories to assist in making its funding recommendations; medical services receive 65%, core services receive 30%, and quality of life improvement services receive 5% of total funding.

The actual recommendations of the Human Services Advisory Board may vary from these guidelines at the discretion of the HSAB.

- MEDICAL SERVICES 65%
  - This group is designed to accommodate organizations that provide primary and secondary medical services, dental services, and mental and behavioral health services.
  - Services to Include: Physical, mental, and behavioral health care services including but not limited to substance abuse and direct and indirect primary and secondary medical and dental care for the economically and mentally disadvantaged.
- CORE SOCIAL SERVICES 30%
  - This group is designed to accommodate organizations that provide non-medical, but otherwise basic, essential human needs services to the disadvantaged.
  - Services to include: Services for the homeless and near homeless, who are abandoned or removed from the home because of violence, legal issues, or family dysfunction, or are in need of food, clothing, or housing.
  - Emergency disaster relief, including, but not limited to, rescue and temporary shelter.
  - Services for adult and child daycare, health and hygiene services.
  - End-of-life support for the disadvantaged of any age.
- QUALITY OF LIFE IMPROVEMENT SERVICES 5%
  - This group is designed to accommodate organizations that provide services created to improve the quality of life for any individual or community.
  - Services to Include: Educational, preventative, and other services including recreational and cultural services.
  - Information, referral, educational, training and guidance services.

Medical Services Category 65%

Criteria

- 501(c)(3) designation as a registered non-profit organization with the IRS.
- Annual unqualified audit for organizations that expend over $300,000.*
- Non-duplication of services and should contribute to and coordinate with the overall continuum of services network.
- Have requirements to obtain local match funds from their state, federal funding, private sources, and/or a requirement to maintain a sustainability plan, including demonstrated successful fundraising history.
- Licensed by appropriate state and/or federal agency to provide the required services.

Weight

- Be considered a traditional basic "core" service historically supported by local governments and requiring a significant amount of local and other funding.
- Requires recurring funds at the local level in addition to other funding sources.
- Description of services funded that relate to Medical Services.
- Consideration should be given to organizations with a demonstrated history of having a "waiting" list or demonstrated need.

* Resolution 277-2009 changed this level to $150,000

Core Social Services (non-medical but essential) 30%

Criteria

- Documented 501(c)(3) non-profit organization by the IRS.
- Annual unqualified audit for organizations that expend over $300,000.*
- Non-duplication of services and should contribute to and coordinate with the overall continuum of service network.
- Have requirements to obtain local match funds from their state, federal funding or private sources and/or requirement to maintain a sustainability plan, including demonstrated successful fundraising history.
- Licensed by the appropriate state and/or federal agency to perform the services provided.

Weight

- Requires recurring funds at the local level in addition to other funding sources.
- Consideration should be given to organizations with a demonstrated history of having a "waiting" list or demonstrated need.
- Consideration should be given first to organizations providing countywide services and/or completing the existing network of like services.
- Description of services funded that relate to the Core Social Services.

* Resolution 277-2009 changed this level to $150,000

Quality Of Life Improvement Services 5%

Criteria

- Documented 501(c)(3) non-profit organization by the IRS or
- Annual or financial statement or a business plan for organizations that expend over $300,000.*
- Non-duplication of services and should contribute to and coordinate with the overall continuum of service network.
- Description of services funded that relates to quality of life improvement services.

Weight

- Priority will be given to proposals which:
- Target the working poor and financially-vulnerable citizens, racial and ethnic minority citizens and/or citizen groups with demonstrated, unmet needs.
- Provide services, which have a demonstrated effect on: reducing other costly medical, social, judicial and/or other services (prevention) and/or supplementing current effective services (augmentation).

* Resolution 277-2009 changed this level to $150,000 and implemented a requirement for a financial audit for all organizations that expend over that level.

HSAB Annual Funding Cycle

JANUARY:
- Review last year's application
- Send it out to HSAB members for their review, input, modifications
- Set date for February meeting of HSAB
- Advertise for February's meeting of HSAB
- Reserve space at Marathon Government Center (2 hour meeting)
- Preliminary budget number for first meeting

FEBRUARY:
- First HSAB meeting at Marathon Government Center
- Review, modify, approve application for new cycle
- Establish application due date (typically in April)
- Send out Notice of Funding Availability and Applications
  - Advertise in media
  - Email to all past, current recipients and interested parties
  - Send out notice in snail mail
  - Post on website

MARCH:
- Respond to questions re: applications
- Schedule and hold technical assistance workshops

APRIL:
- Applications due back
- Send copies of applications to HSAB
- Review all applications
- Advertise for May meeting of HSAB
- Reserve space for 2nd meeting of HSAB at Marathon Government Center (all day meeting)
- Schedule all applicants to speak for 3 minutes at May meeting

MAY:
- Funding Recommendation Meeting in Marathon (typically all day)
- Presentations made by all applicants
- HSAB discusses and makes funding recommendations

JUNE/JULY:
- Funding recommendations incorporated into proposed budget for new fiscal year
- Contracts prepared for all HSAB recommended agencies
- Contracts prepared for all BOCC-direct funded agencies

AUGUST:
- Contracts routed to county attorney, purchasing, risk management, etc.
- Budget resolutions prepared for all contracts

SEPTEMBER:
- Monitor contracts through route
- Place on October agenda

OCTOBER:
- Contracts are approved and ratified at October BOCC meeting
- Contract period is from October 1-Sept 31

HSAB Funding History

Agency	FY 07	FY08	FY09	FY10	FY11	Inc or Dec	% of category	% of total
Medical Services								
Guidance Clinic	405,259	390,000	340,000	600,000	600,000	0.00%	62.42%	33.93%
Care Center	345,000	330,000	280,000					
Easter Seals Society		15,000	10,000	10,000	11,200	**10.71%**	1.17%	0.63%
Fla. Keys AHEC	52,500	37,842	30,000	35,000	35,000	0.00%	3.64%	1.98%
Good Health Clinic	36,955	46,356	35,000	35,000	40,000	**14.29%**	4.16%	2.26%
Hospice of the Florida Keys	155,578	154,206	145,000	145,000	145,000	0.00%	15.09%	8.20%
Rural Health Network	80,000	70,953	60,000	60,000	60,000	0.00%	6.24%	3.39%
Womankind	100,000	89,874	70,000	70,000	70,000	0.00%	7.28%	3.96%
Total Medical Services	**1,175,292**	**1,134,231**	**970,000**	**955,000**	**961,200**	**0.65%**	**100%**	**54.36%**
Core Services								
AIDS Help	36,000	34,058	27,000	25,500	20,000	[illegible]	2.60%	1.44%
American Red Cross	30,000	28,381	5,000	5,000	5,000	0.00%	0.65%	0.28%
Boys and Girls Club	55,000	56,763	40,000	38,500	35,000	[illegible]	4.55%	2.18%
Catholic Charities	5,000							
Domestic Abuse Shelter	50,000	42,572	34,000	30,000	20,000	[illegible]	2.60%	1.70%
Florida Keys Children's Shelter	200,000	185,000	148,000	146,500	146,000	[illegible]	18.99%	8.29%
FL Keys Healthy Start Coalition	5,000	9,460	5,000	5,000	5,000	0.00%	0.65%	0.28%
Florida Keys Outreach Coalition	60,000	47,302	30,000	36,700	30,000	[illegible]	3.90%	2.08%
Fountains of Living	5,000							
Heron/Peacock	65,000	61,493	50,000	48,500	45,000	[illegible]	5.85%	2.74%
Higher Love Mission Outreach	5,000	4,730						
KAIR	5,000	4,730	4,000	10,000	15,000	50.00%	1.95%	0.57%
MARC	205,000	185,000	148,000	146,500	145,000	[illegible]	18.86%	8.29%
Keys Center/PACE	75,000	85,144	**	59,000	57,000	[illegible]	7.41%	3.34%
Samuel's House	110,000	104,065	83,000	77,000	75,000	[illegible]	9.75%	4.35%
Wesley House	160,289	160,828	128,000	126,500	126,000	[illegible]	16.38%	7.15%
Star of the Sea Foundation				10,000	30,000	**200.00%**	3.90%	0.57%
Independence Cay				7,500	15,000	**100.00%**	1.95%	0.42%
Total Core Services	**1,071,289**	**1,009,526**	**702,000**	**772,200**	**769,000**	[illegible]	**100%**	**43.49%**
Quality of Life Services								
Big Brothers/Big Sisters	30,000	28,381						
Center for Independent Living	5,000	4,730	4,000					
Helpline	10,000	4,733	4,000	4,500	4,000	[illegible]	10.53%	0.23%
Literacy Volunteers	10,000	5,000	4,000	4,000	4,000	0.00%	10.53%	0.23%
Monroe Youth Challenge	25,000	23,651	16,087	15,000				
Grace Jones Day Care Center				17,500	30,000	**71.43%**	78.95%	1.70%
Tot Qual of Life Services	**80,000**	**66,495**	**28,087**	**41,000**	**38,000**	[illegible]	**100%**	**2.15%**
Total	**2,326,581**	**2,210,252**	**1,700,087**	**1,768,200**	**1,768,200**	**0.00%**		

BOCC-Direct Line Item Funded HSO's

- In addition to those funded through the HSAB, there are also organizations that receive funding directly from the Board of County Commissioners.
- Through the years, these have typically included arts organizations, youth and recreational organizations, AARPs, wild bird centers, and mandated services such as Baker Act delivered through Guidance Clinic.
- Their funding cycle mirrors that of the HSAB. However, a formal application for funding is not currently required. These entities supply a letter of request for funding that includes a brief description of their services.
- Their contracts, contract requirements and contract periods are identical to those within the HSAB.

BOCC-Direct Funded Org's

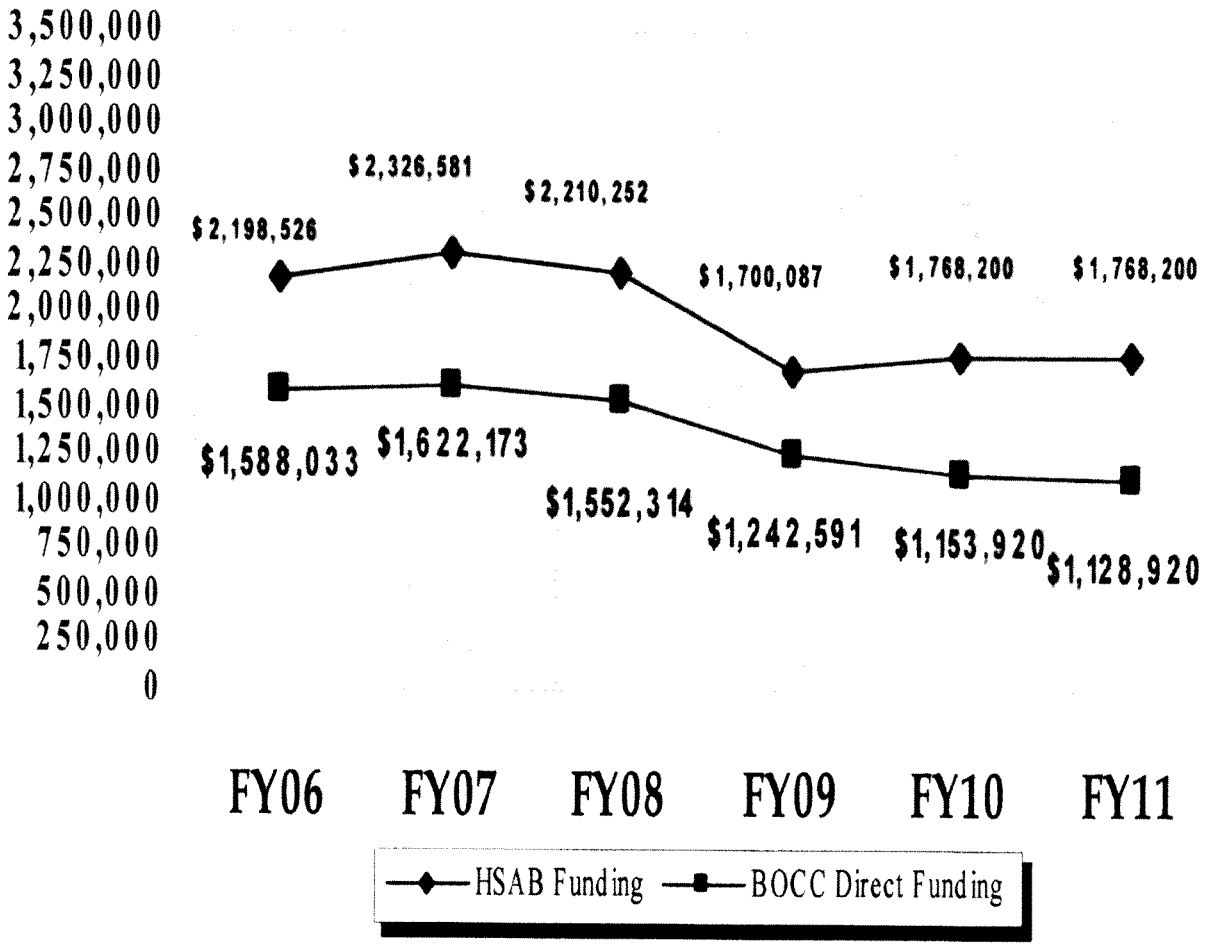
BOCC Direct Funded	2009	2010	2011
AARP Big Pine	3,800	4,500	4,500
AARP Lower Keys	3,800	4,500	4,500
AARP Middle Keys	3,800	4,500	4,500
AARP Upper Keys	3,800	4,500	4,500
Big Pine Athletic Association	34,711	44,000	44,000
Council of the Arts	57,000	57,000	57,000
Exotic Keys Wild Bird Rescue	9,120	5,000	-
Florida Keys Wild Bird Center	9,120	5,000	-
Marathon Wild Bird	9,120	5,000	-
MCSB/Just for Kids	49,400	-	-
MCEF/Kids Come First	-	25,000	25,000
Guidance Care Center *	460,520	460,520	460,520
Marathon Recreation (Heart of Keys)	30,400	30,400	30,400
Older American Volunteer Program	500	500	500
Rural Health Network	273,600	273,600	273,600
Upper Keys YMCA	11,400	11,400	11,400
MCSB/PACE	34,000	-	-
Pigeon Key Foundation	40,000	-	-
Summer Recreation	-	10,000	-
Sub-total	1,034,091	945,420	920,420
Upper Keys Pool	180,000	180,000	180,000
Historic Florida Keys Foundation	28,500	28,500	28,500
TOTAL BOCC Direct Funded	**1,242,591**	**1,153,920**	**1,128,920**

*Breakdown:		
	Baker Act Inpatient:	215,195
	Baker Act Transportation:	146,000
	Transportation:	30,000
	Keys To Recovery:	69,177
		460,520

HSAB and BOCC-Direct Funded Org's and Amt's FY 11

Agency	HSAB Amt	DATF* Amt	BOCC** Amt	Total
HSAB organizations				
AIDS Help	20,000	0	0	20,000
American Red Cross	5,000	0	0	5,000
Boys and Girls Club	35,000	1,554	0	36,554
Domestic Abuse Shelter	20,000	0	0	20,000
Easter Seals Society	11,200	0	0	11,200
Fla. Keys Area Health Education Ctr	35,000	0	0	35,000
Florida Keys Children's Shelter	146,000	0	0	146,000
Florida Keys Healthy Start Coalition	5,000	0	0	5,000
Florida Keys Outreach Coalition	30,000	0	0	30,000
Good Health Clinic	40,000	0	0	40,000
Grace Jones Day Care Center	30,000	0	0	30,000
Guidance Clinic/Care Center	600,000	22,250	460,520	1,082,770
Helpline	4,000	0	0	4,000
Hospice of the Florida Keys	145,000	0	0	145,000
Independence Cay	15,000	0	0	15,000
Keys Area Interdenom Resources	15,000	0	0	15,000
Literacy Volunteers	4,000	0	0	4,000
Monroe Assoc for Retarded Citizens	145,000	0	0	145,000
Monroe County Educ Fndn - Keys Center	57,000	0	0	57,000
Rural Health Network	60,000	0	273,600	333,600
Samuel's House	75,000	0	0	75,000
Star of the Sea Foundation	30,000		0	30,000
U.S. Fellowship of Fla. - Heron/Peacock	45,000	0	0	45,000
Wesley House	126,000	0	0	126,000
Womankind	70,000	0	0	70,000
HSAB Contract Totals	**1,768,200**	**23,804**	**734,120**	**2,526,124**
BOCC Line Items				
Arts Council	0	0	57,000	57,000
Big Pine Athletic Association	0	0	44,000	44,000
Heart of the Keys Youth	0	0	30,400	30,400
MCEF-Kids Come First	0	0	25,000	25,000
Upper Keys YMCA	0	0	11,400	11,400
Historic Florida Keys Foundation	0	0	28,500	28,500
Upper Keys Community Pool	0	0	180,000	180,000
AARP-BP***	0	0	4,500	4,500
AARP-LK	0	0	4,500	4,500
AARP-MK	0	0	4,500	4,500
AARP-UK	0	0	4,500	4,500
Older American Vol Program	0	0	500	500
BOCC Contract Total			**394,800**	
TOTALS	1,768,200	23,804	1,128,920	2,920,924

Non-Profit Funding History: HSAB and BOCC-direct



MINUTES
OF THE MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS

Regular Meeting
Board of County Commissioners
Wednesday, November 17, 2010
Key Largo, Florida

The Regular Meeting of the Monroe County Board of County Commissioners convened at 9:00 A.M., at the Murray E. Nelson Government Center. Present and answering to roll call were Commissioner Heather Carruthers, Commissioner George Neugent, Commissioner David Rice, Commissioner Kim Wigington, and Mayor Sylvia Murphy. Also present at the meeting were Roman Gastesi, County Administrator; Debbie Frederick, Assistant County Administrator; Suzanne Hutton, County Attorney; Danny L. Kolhage, Clerk; Isabel C. DeSantis, Deputy Clerk; County Staff, members of the press and radio; and the general public.

Item A/B A Presentation along with comments from fellow Commissioners were made to Mayor Sylvia Murphy and outgoing Commissioner Mario DiGennaro.

CALL TO ORDER OF 2011 BOARD OF COUNTY COMMISSIONERS

Commission Organization

Item C1/C2 Danny L. Kolhage, Clerk of Court administered the Oath of Office to re-elected District Two Commissioner George Neugent and to newly elected Commissioner David Rice.

Item C3 Motion was made by Mayor Murphy nominating Commissioner Carruthers as Mayor/Chairman. Motion was made by Commissioner Neugent to close nominations. Motion was made by Mayor Murphy nominating Commissioner Wigington as Mayor Pro Tem. Commissioner Wigington respectfully declined. Motion was made by Commissioner Wigington nominating Commissioner Rice as Mayor Pro Tem. Motion was made by Commissioner Carruthers to close nominations.

Item C4 Motion was made by Commissioner Murphy and seconded by Commissioner Neugent to adopt the following Resolution electing the Mayor/Chairman and Mayor Pro Tem for the Board of County Commissioners.

RESOLUTION NO. 408-2010
Said Resolution is incorporated herein by reference.

Item C5 Motion was made by Commissioner Neugent and seconded by Commissioner Murphy to adopt the following Resolution authorizing the Mayor and Clerk of the Board to sign all warrants, legal documents and any other necessary papers and documents; and stating that the presently authorized signatures validating County checks are hereby continued for sixty days from this date in order to meet payroll and other necessary obligations.

Roman Gastesi, County Administrator recognized the Growth Management Director and Staff for all of their hard work during the TIER and Planning Commission meetings. Mr. Gastesi and the Board wished Christine Hurley, the Growth Management Director a Happy Birthday.

COUNTY ADMINISTRATOR

Item Q4 The Board discussed the approval to give the Mayor authorization to sign the response letter to the Navy in regard to the Environmental Impact Statement (EIS) that is presently being conducted by the Navy. The following individuals addressed the Board: Don Riggs and John Hammerstrom, representing the EIS Oversight Committee; and Diane Beruldsen. After discussion, motion was made by Commissioner Wigington and seconded by Commissioner Neugent authorizing the Mayor to sign the response letter. Motion carried unanimously.

STAFF REPORTS

Item H5 Project Management - Kevin G. Wilson, P.E., Sr. Director, reported to the Board status of the property for construction of a new Stock Island Fire Station. The following individuals addressed the Board: Walter Schurtenberger, representing Constallation Yachts, and Diane Beruldsen. After discussion, Staff was directed to proceed with the property located at 5671 MacDonald Avenue. Mr. Wilson updated the Board on the space study for Monroe County owned buildings; ADA Compliance Plan; and funding for the Cudjoe Key Regional Wastewater project. Roman Gastesi, County Administrator informed the Board he would be traveling tomorrow to Washington, D.C. and meeting with Terrence "Rock" Salt, Principal Deputy Assistant Secretary of the Army to seek federal funding for wastewater improvements.

GROWTH MANAGEMENT

Item L4 Bob Shillinger, Chief Assistant County Attorney provided the Board with a Status report on the Key Largo Ocean Resorts (KLOR) Circuit Court Settlement Agreement, Development Agreement, Major Conditional Use Approval and most recent request by the KLOR Board of Directors to amend the site plan and product types approved in the prior Major Conditional Use Approval. The following individuals addressed the Board: Kent Harrison Robbins, representing Key Largo Ocean Resorts Co-Op; and Eduardo Barandiaran, representing KLOR Shareholders; and Eduardo A. Calil. No official action was taken.

COMMISSIONERS' ITEMS

Item O1 Lisa Tennyson, Monroe County Grants Administrator briefed the Board on the recommendations from the Human Services Advisory Board Working Group and introduced Kim Bassett, Chair to the Human Services Advisory Board Working Group. Ms. Bassett gave a presentation concerning the approval of the recommendations regarding the application, process, policies, and funding categories used to determine funding recommendations for non-profit and human service organizations in Monroe County. Suzanne Hutton, County Attorney discussed

the matter. After discussion, motion was made by Commissioner Murphy and seconded by Commissioner Rice approving the motions of the HSAB Working Group #s 1 - 9, (see attached sheet) with a revision to # 9 that all funding received by the Monroe County Human Services Advisory Board grants must be spent for the benefit of Monroe County. Motion carried unanimously.

SHERIFF

Bob Peryam, Monroe County Sheriff reported to the Board that the Sheriff's Department has received their 8th perfect financial audit. The Sheriff also informed the Board that he has returned to the BOCC $1,579,571.00 of un-spent money. The Sheriff discussed Federal and ICE prisoners who are housed in the Monroe County Jail which brought in $842,798.00 in inmate fees. In addition, the Sheriff announced his Grants Department has been able to obtain $2.9 in grants and that his office has raised $278,000.00 in miscellaneous revenue.

GROWTH MANAGEMENT

Item L1 Christine Hurley, Growth Management Director briefed the Board on the Final Report of the Monroe County Hurricane Evacuation Clearance Time Final Report, prepared by Reid Ewing, Ph.D., dated November 8, 2010. Ms. Hurley formally introduced the following individuals who participated in putting the item together: Reid Ewing, Ph.D; Ken Metcalf, of the firm Greenberg & Traurig; Barbara B. Culhane, MS, AICP, Senior Environmental Project Manager with the Florida Department of Transportation; Chris Tavella, P.E. Assistant District Design Engineer, with the Florida Department of Transportation; and FDOT consultants - Joaquin Vargas, P.E., PTOE, Traf Tech Engineering, Inc.; and Brian Wolshon, Ph.D., P.E. Director, Gulf Coast Research Center for Evacuation and Transportation Resiliency, Louisiana State University. Reid Ewing, Ph.D and Joaquin Vargas, P.E. discussed the report. The following individuals addressed the Board: John Hammerstrom, representing Last Stand and the Tavernier Community Association; Sloan Bashinsky, and Diane Beruldsen. No official action was taken.

MISCELLANEOUS

The Board, Staff and members of the public wished Commissioner Sylvia Murphy a Happy "75th" Birthday. A surprise party was given to the Commissioner in the lobby of the government center.

COUNTY ADMINISTRATOR

Item Q1 Roman Gastesi, County Administrator referred the Board to the County Division's Monthly Activity Report for October, 2010, dated November 2, 2010. Mr. Gastesi also reported that the libraries have had 31,000 visitors this month.

STAFF REPORTS

EXHIBIT E

RECOMMENDATIONS FOR COUNTY FUNDING FOR HEALTH AND HUMAN SERVICES PROVIDERS FY 2012

RECOMMENDATIONS FOR COUNTY FUNDING FOR HEALTH AND HUMAN SERVICES PROVIDERS

FY 2012

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HUMAN SERVICES ADVISORY BOARD

BACKGROUND

- The HSAB is charged with reviewing funding requests from non-profit, human service organizations. Each year, the HSAB meets in February to open the funding cycle and again in May to discuss and review all funding applications and finalize its funding recommendations to the Board of County Commissioners.

- The HSAB prioritizes funding for organizations that (1) use HSAB funds to leverage outside funding; (2) do not duplicate existing services; (3) demonstrate need for services; and (4) demonstrate sound financial management.

- The Human Services Advisory Board places applicant organizations into one of three categories, and uses weighted percentages assigned to each category as a guideline to assist in making its funding recommendations:

  - Medical Services, 65%: medical, mental, and dental care for economically disadvantaged.

  - Core Social Services, 30%: essential services such as food, clothing, or housing; emergency disaster relief; family violence issues; adult and child daycare; end-of-life support for the disadvantaged.

  - Quality of Life Improvement Services, 5%: services created to improve the quality of life for individuals or community: educational, preventative, training, recreational and cultural services, etc.

- As of FY 12, the application of these weighted percentages was suspended for two years, per HSAB Working Group recommendations.

- A list of organizations recommended by HSAB for FY '12 funding can be found on next page.

FUNDING HISTORY

- FY 2006: The Commission approved a calculation for the total Human Services Advisory Board funding of 5% of the FY '05 general fund budget ($43.5M), $2,177,280.

- FY 2007: The Commission approved a proposed change to that calculation that would require subtracting the total HSAB funding from the previous year's general fund budget before multiplying it by the 5%. The Commission also changed the percentage applied from 5% to 4%. Later in 2006, the Commission changed the calculation back to 5% of the adjusted general fund budget for FY 06 ($46.5M); $2,326,581.

- FY 2008: The Commission passed a motion setting the amount of HSAB funding at same level as FY07, $2,326,581. However, later that year, the Commission reduced this amount by 5%, to $2,210,252.

- FY 2009: Commission passed a motion reducing by 20% the amount of HSAB funding to $1,768,200. Later that year, PACE was moved to BOCC direct funding with its funding of $68,000, reducing the total HSAB amount of $1,700,200. The following year it returned to HSAB, as was the original $68,000.

- FY 2010: HSAB funding amount remained at same level at $1,768,200.

- FY 2011: HSAB funding again remained flat at FY '10 level, $1,768,200.

- FY 2012: HSAB funding remains flat for the 4th year. HSAB Working Group met four times and developed a set of recommendations, which were adopted by BOCC. These included moving 6 organizations/programs from BOCC line item funding to HSAB, with their collective funding of $453,577.

- The total amount of FY '12 HSAB funding is now **$2,221,777**. (This total represents $1,768,200 plus $453,577, and doesn't reflect any actual increase in over all funding to HSOs.) See breakdown on next page.

HSAB FUNDING: Historical and FY '12 Recommendations

HSAB	FY 09	FY 10	FY 11	FY 12	+/- % 11-12
Guidance Clinic/Guidance Care Center	340,000	600,000	600,000	**540,000**	-10%
Guidance Care Center-Keys To Recovery *	-	-	-	**69,177**	0%
Care Center/Lower & Upper Keys	280,000	-	-	-	0%
Easter Seals Society	10,000	10,000	11,200	DNA	0%
Fla. Keys Area Health Education Center	30,000	35,000	35,000	**35,000**	0%
Good Health Clinic	35,000	35,000	40,000	**40,000**	0%
Florida Keys Healthy Start Coalition	5,000	5,000	5,000	**20,000**	300%
Hospice of the Fl Keys	145,000	145,000	145,000	**126,000**	-13%
Rural Health Network	60,000	60,000	60,000	**54,000**	-10%
Rural Health Network*	-	-	-	**273,600**	0%
Womankind	70,000	70,000	70,000	**75,000**	7%
Total Medical Services	970,000	960,000	966,200	**1,232,777**	
AIDS Help	27,000	25,500	20,000	**24,000**	20%
American Red Cross	5,000	5,000	5,000	**10,000**	100%
Boys and Girls Club	40,000	38,500	35,000	**40,000**	14%
Domestic Abuse Shelter	34,000	30,000	20,000	**30,000**	50%
Florida Keys Children's Shelter	148,000	146,500	146,000	**149,000**	2%
Florida Keys Outreach Coalition	30,000	36,700	30,000	**34,000**	13%
Heron/Peacock Supported Living	50,000	48,500	45,000	**25,000**	-44%
Keys Area Interdenom Resources	4,000	10,000	15,000	**22,000**	47%
Monroe Assoc for Retarded Citizens	148,000	146,500	145,000	**153,000**	6%
MCEF/Keys Center (PACE)	0	59,000	57,000	**59,000**	4%
Samuel's House	83,000	77,000	75,000	**74,000**	-1%
Wesley House	128,000	126,500	126,000	**143,600**	14%
Star of the Sea Foundation	-	10,000	30,000	**44,000**	47%
Independence Cay Transitional Housing	-	7,500	15,000	**20,000**	33%
Grace Jones Day Care Center	-	17,500	30,000	**29,000**	-3%
Be The Change-Kids Come First*	-	-	-	**25,000**	0%
Southernmost Homeless Assist. League	-	-	-	**3,000**	-
Total Core Services	702,000	784,700	794,000	**884,600**	
Center for Independent Living	4,000	-	-	-	
Helpline	4,000	4,500	4,000	**5,000**	25%
Literacy Volunteers	4,000	4,000	4,000	**5,000**	25%
Monroe Youth Challenge	16,087	15,000	-	**20,000**	-
Big Pine Athletic Association*	-	-	-	**44,000**	0%
Heart of the Keys/Marathon Rec*	-	-	-	**30,400**	0%
Upper Keys YMCA*	-	-	-	DNA	-
Total Quality of Life Services	28,087	23,500	8,000	**104,400**	
TOTAL HSAB FUNDING	1,700,087	1,768,200	1,768,200	**2,221,777**	

** Indicates organizations moved from BOCC to HSAB as of FY 12 with their previous BOCC line item funding; their individual funding allocations remain level. GCC and RHN have been recipients of both direct and HSAB funding.*

BOCC DIRECT LINE-ITEM FUNDING

- In addition to those funded through the HSAB, there are also organizations that receive funding directly from the Board of County Commissioners.
- Through the years, these have typically included youth and recreational organizations, arts organizations, AARPs, and mandated services such as Baker Act delivered through organizations such as Guidance Clinic.
- Their funding cycle mirrors that of the HSAB.
- Their contracts, contract requirements and contract periods are identical to those within the HSAB (including documenting 501c3 status and audited financials.)
- Historical BOCC direct funding total amounts:
  - FY '09: $ 1,242,591
  - FY '10: $ 1,153,920
  - FY '11: $ 1,128,920
- FY '12 BOCC line-item funding: **$312,062**. This reflects two major changes to this category. The first is the transfer of 6 organizations to the HSAB category. The second is the transfer of Baker Act services to a new non-discretionary Baker Act category.
- FY 2012, the HSAB Working Group recommended that organizations whose funding is not required or by statute or otherwise necessitated by county ordinance or function should be part of the HSAB competitive funding cycle, and moved from direct funding. This recommendation was approved by the BOCC.
- Six organizations were transferred from BOCC Line Item Category to HSAB category:

• Big Pine Athletic Association	$ 44,000
• Heart of the Keys Youth Organization	$ 30,400
• Kids Come First	$ 25,000
• Rural Health Network	$273,600
• GCC's Keys To Recovery Program	$ 69,177
• Upper Keys YMCA	$ 11,400
	$453,577

- These organizations' funding was transferred with them, so a total of $453, 577 was added to the HSAB pot. (This is simply a transfer of funds from one funding category to another with no increase in overall funding.)
- The organizations that remain in the BOCC-line item category are those that:
  - Perform work for the County by resolution or statute -- Arts Council and Historic Florida Keys;
  - Operate as county programs (AARPs and Older Americans Volunteer Program);
  - Maintain/operate a county facility (Jacobs Aquatic Center/Upper Keys Pool); or
  - Operate a state-funded service which requires a 10% local match (GCC serves as provider for the Transportation for the Disadvantaged Community program.)
- FY 2012, Baker Act services and its funding ($361,195) was also removed from BOCC direct funding category and added to a new "Baker Act Non-Discretionary" funding category, since the services and funding levels are statutorily mandated.
- See list of FY '12 BOCC line items on next page . Their FY '12 requests are also attached.

BOCC-LINE ITEMS: Historical and FY '12 Recommendations

BOCC Line Items	FY 09	FY 10	FY 11	FY 12
AARP Big Pine	3,800	4,500	4,500	**4,500**
AARP Lower Keys	3,800	4,500	4,500	**4,500**
AARP Middle Keys	3,800	4,500	4,500	**4,500**
AARP Upper Keys	3,800	4,500	4,500	**4,500**
Older American Volunteer Program	500	500	500	**500**
Council of the Arts	57,000	57,000	57,000	**57,000**
Historic Florida Keys Foundation	28,500	28,500	28,500	**28,500**
Jacobs Aquatic Center/UK Pool	180,000	180,000	180,000	**180,000**
Guidance Care Center-Comm. Transport.	30,148	30,148	30,148	**28,062**
Guidance Care Center-Baker Act *	215,950	215,950	215,195	-
Guidance Care Center-Baker Act Transport. *	146,000	146,000	146,000	-
Guidance Care Center-Keys To Recovery #	69,177	69,177	69,177	-
Big Pine Athletic Association #	34,711	44,000	44,000	-
MCEF/Kids Come First #	-	25,000	25,000	-
Marathon Recreation (Heart of Keys) #	30,400	30,400	30,400	-
Rural Health Network #	273,600	273,600	273,600	-
Upper Keys YMCA #	11,400	11,400	11,400	-
MCSB/PACE	34,000	-	-	-
MCSB/Just for Kids	49,400	-	-	-
Pigeon Key Foundation	40,000	-	-	-
Summer Recreation	-	10,000	-	-
Exotic Keys Wild Bird Rescue	9,120	5,000	-	-
Florida Keys Wild Bird Center	9,120	5,000	-	-
Marathon Wild Bird	9,120	5,000	-	-
TOTAL BOCC Direct Funded	1,242,591	1,153,920	1,128,920	**312,062**

** Moved to new Baker Act category*
 # Moved to HSAB category

Organizations remaining as BOCC-line items:

- *AARPs operate as county programs.*
- *Historic Florida Keys provides staffing for County's Historic Preservation Program per Comp Plan.*
- *Arts Council provides staffing for the County's Art in Public Places program.*
- *Upper Keys Pool is a county-owned facility.*
- *GCC serves as provider for the state's Transportation Disadvantaged program which requires a 10% local match.*

BAKER ACT FUNDING

Baker Act Crisis Stabilization

- The Baker Act, also known as the Florida Mental Health Act (F.S. Chapter 394) provides a method of obtaining involuntary examination and treatment for persons with mental illness.
- Under the Baker Act the Department of Children and Families designates certain public and private facilities (hospitals or CSUs) throughout the state of Florida to receive and hold involuntary patients under emergency conditions or for psychiatric evaluation and to provide short-term treatment.
- Florida Department of Children and Families has designated as public receiving facilities In Monroe County:
  - Guidance Care Center
  - Lower Keys Medical Center *
- Baker Act mandates that a 25% match be paid by the local government for Baker Act services. (F.S. 394.76) The amount payable by the County is determined by the 75% match amount payable by the State's Department of Children and Families.
- FY '09-FY '11: Monroe County paid $215,195 annually for Baker Act services, to Guidance Care Center; and $146,000 for Baker Act transportation.
- FY '12: Guidance Care Center's Baker Act county match request has increased and the County has an additional Baker Act match requirement from Lower Keys Medical Center. (See below for amounts.)

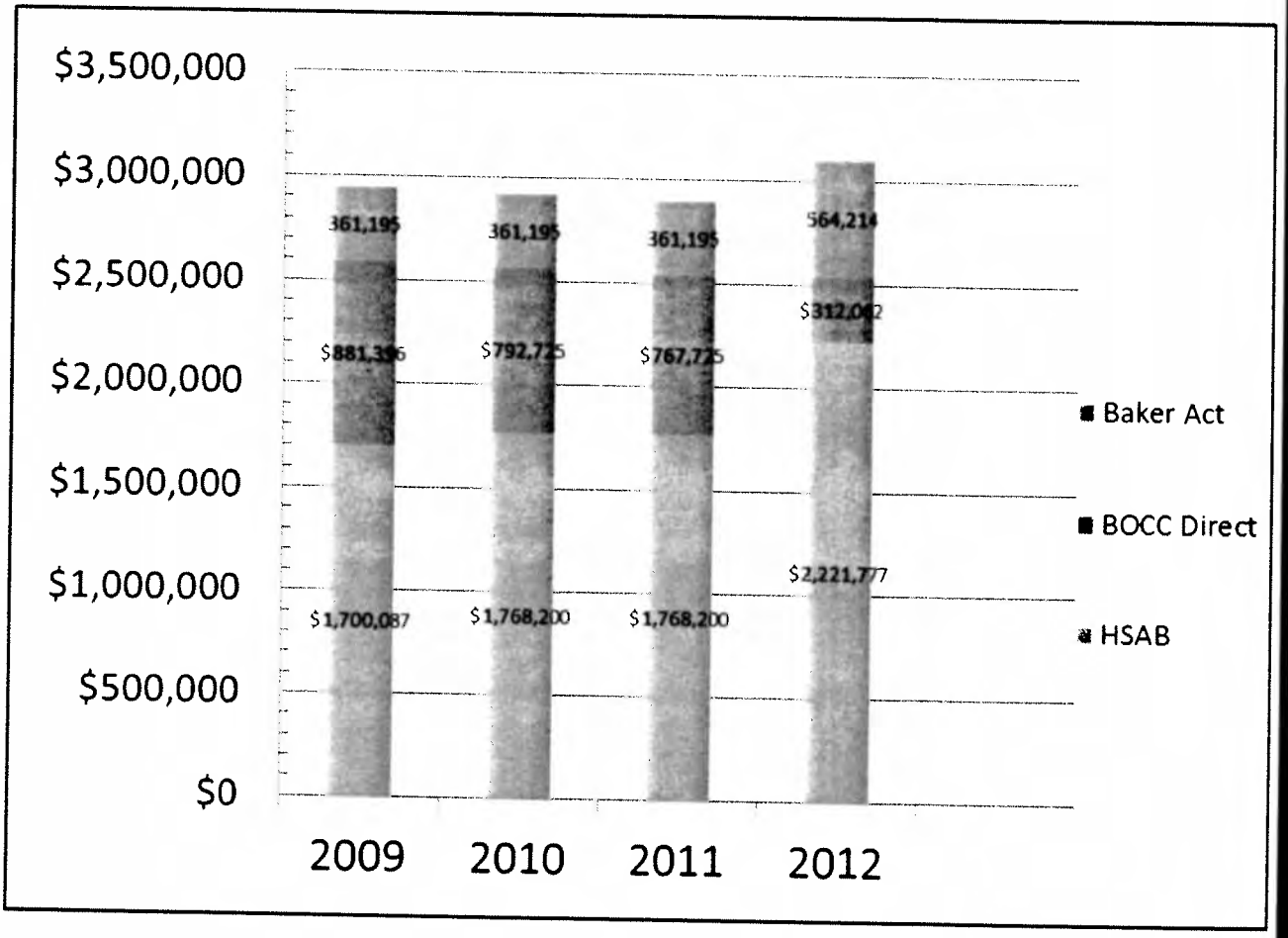
Baker Act Transportation

- Each county shall designate a single law enforcement agency within the county or contract on an annual basis with an emergency medical transport service or private transport company for transportation of Baker Act patients. (F.S. 394.462)
- Monroe County budgets $146,000 annually for Baker Act transportation. Monroe County contracts with Guidance Care Center (experienced with both mental health and transportation.) This is a vendor contract, so only services used are billed. The contract amount is capped; the amount is based on past invoices and projected expenses (driver's salary and operation/maintenance of vehicles.)

Provider	County Match FY 11	State Allocation FY12	County Match FY12	Total FY 12
Guidance Care Center	$ 215,195	$ 1,004,639	**$ 334,880**	$1,339,519
Lower Keys Medical Center *	$ 0	$ 250,000	**$ 83,334**	$ 333,334
Guidance Center-Baker Act Transportation	$ 146,000		**$ 146,000**	$ 146,000
Total Baker Act	**$ 361,195**		**$ 564,214**	
Net increase over FY 11			**$ 203,019**	

** Lower Keys Medical Center Baker Act reflects a new cost center for FY 12.*

MONROE COUNTY FUNDING SUMMARY



FY 12 (Proposed)

HSAB:
31 Organizations
$2,221,777

BOCC Line-Item:
9 Orgs/programs
$312,062

Baker Act:
2 Service Providers and Transp. Provider
$564,214

Total: $3,098,053

FY 11

HSAB:
25 organizations
$1,768,200

BOCC Line-Item:
17 orgs / programs
$1,128,920

Total: $2,897,120

FY 10

HSAB:
26 organizations
$1,768,200

BOCC Line-Item:
21 orgs / programs
$1,153,920

Total: $2,922,120

FY 09

HSAB:
24 organizations
$1,700,087

BOCC Line-Item:
22 orgs / programs
$1,242,591

Total: $2,942,678

MONROE COUNTY HEALTH DEPARTMENT

FY 2012 Health Department Request: $939,070

(*See attached request)*

Historical:

- FY '11: Health Department
  Received: $817,247
- FY '10: Health Department
  Received: $623,720
- FY '09: Health Department
  Received: $510,720

REQUESTS FROM BOCC-DIRECT FUNDED ORGANIZATIONS

Florida Keys Arts Council

Historic Florida Keys Foundation

Jacobs Aquatic Center/Upper Keys Community Pool

Guidance Care Center/Transportation Disadvantaged Community Program

AARP Senior Centers

EXHIBIT F

SAMPLE BOCC AGREEMENT FOR HSAB GRANT FUNDING

AGREEMENT

This Agreement is made and entered into this 19th day of October, 2011, between the BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, hereinafter referred to as "Board" or "County," and Independence Cay, Inc., hereinafter referred to as "PROVIDER."

WHEREAS, the PROVIDER is a not-for-profit corporation established to provide a community soup kitchen, transitional housing program and referrals to support services in Monroe County.

WHEREAS, it is a legitimate public purpose to provide facilities and services related to the provision of a soup kitchen, transitional housing and referrals to support services.

IN CONSIDERATION of the mutual promises and covenants contained herein, it is agreed as follows:

FUNDING

1. AMOUNT OF AGREEMENT. The Board, in consideration of the PROVIDER substantially and satisfactorily performing and carrying out the duties of the Board as to providing facilities and services related to provision of a soup kitchen, transitional housing program and referrals to support services in Monroe County, Florida, shall pay to the PROVIDER the sum of TWENTY THOUSAND AND NO/100 DOLLARS ($20,000.00) for fiscal year 2011-2012.

2. TERM. This Agreement shall commence on October 1, 2011, and terminate September 30, 2012, unless earlier terminated pursuant to other provisions herein.

3. PAYMENT. Payment will be made periodically, but no more frequently than monthly, as hereinafter set forth. Reimbursement requests will be submitted to the Board via the Clerk's Finance Office. The COUNTY shall only reimburse, subject to the funded amounts below, those reimbursable expenses which are reviewed and approved as complying with Monroe County Code of Ordinances, State laws and regulations and Attachment A - Expense Reimbursement Requirements. Evidence of payment by the PROVIDER shall be in the form of a letter, summarizing the expenses, with supporting documentation attached. The letter should contain a notarized certification statement. An example of a reimbursement request cover letter is included as Attachment B. The organization's final invoice must be received within thirty days after the termination date of this contract shown in Article 2 above.

After the Clerk of the Board examines and approves the request for reimbursement, the Board shall reimburse the PROVIDER. However, the total of said reimbursement expense payments in the aggregate sum shall not exceed the total amount shown in Article 1, above, during the term of this agreement.

4. AVAILABILITY OF FUNDS. If funds cannot be obtained or cannot be continued at a level sufficient to allow for continued reimbursement of expenditures for services specified herein, this agreement may be terminated immediately at the option of the Board by written notice of termination delivered to the PROVIDER. The Board shall not be obligated to pay for any services or goods provided by the PROVIDER after the PROVIDER has received written notice of termination, unless otherwise required by law.

5. CLAIMS FOR FEDERAL OR STATE AID. PROVIDER and County agree that each shall be, and is, empowered to apply for, seek, and obtain federal and state funds to further the purpose of this Agreement; provided that all applications, requests, grant proposals, and funding solicitations shall be approved by each party prior to submission.

6. PURCHASE OF PROPERTY. All property, whether real or personal, purchased with funds provided under this agreement, shall become the property of Monroe County and shall be accounted for pursuant to statutory requirements.

RECORDKEEPING

7. RECORDS. PROVIDER shall maintain all books, records, and documents directly pertinent to performance under this Agreement in accordance with generally accepted accounting principles consistently applied. Each party to this Agreement or their authorized representatives shall have reasonable and timely access to such records of each other party to this Agreement for public records purposes during the term of the Agreement and for four years following the termination of this Agreement. If an auditor employed by the County or Clerk determines that monies paid to PROVIDER pursuant to this Agreement were spent for purposes not authorized by this Agreement, the PROVIDER shall repay the monies together with interest calculated pursuant to Sec. 55.03, FS, running from the date the monies were paid to PROVIDER.

8. PUBLIC ACCESS. The County and PROVIDER shall allow and permit reasonable access to, and inspection of, all documents, papers, letters or other materials in its possession or under its control subject to the provisions of Chapter 119, Florida Statutes, and made or received by the County and PROVIDER in conjunction with this Agreement; and the County shall have the right to unilaterally cancel this Agreement upon violation of this provision by PROVIDER.

9. COMPLIANCE WITH COUNTY GUIDELINES. The PROVIDER must furnish to the COUNTY the following (items A-I must be provided prior to the payment of any invoices):

(a) IRS Letter of Determination indicating 501(c)(3) status;
(b) List of the Organization's Board of Directors of which there must be five or more; for each board member please indicate when elected to serve and the length of term of service;
(c) Evidence of annual election of Officers and Directors;
(d) Unqualified audited financial statement from most recent fiscal year for all organizations that expend $150,000 a year or more; if qualified, include a statement of deficiencies with corrective actions recommended/taken;
(e) IRS Form 990 from most recent fiscal year for all organizations;
(f) Organization's Corporate Bylaws, which must include the organization's mission, board and membership composition, and process for election of officers;
(g) Organization's Policies and Procedures Manual which must include hiring policies for all staff, drug and alcohol free workplace provisions, and equal employment opportunity provisions;
(h) Specific description or list of services to be provided under this contract with this grant (see Attachment C);
(i) Initial Performance Report describing services provided during the prior fiscal year. The performance reports shall include statistical information regarding the types and frequencies of services provided, a profile of clients (including residency) and numbers served, and outcomes achieved.
(j) Final Performance Report describing services rendered during the current grant period (to be furnished within 30 days after the contract end date.) The performance reports shall include statistical information regarding the types and frequencies of services provided, a profile of clients (including residency) and numbers served, and outcomes achieved.
(k) Cooperation with County monitoring visits that the County may request during the contract year; and
(l) Other reasonable reports and information related to compliance with applicable laws, contract provisions and the scope of services that the County may request during the contract year.

RESPONSIBILITIES

10. SCOPE OF SERVICES. The PROVIDER, for the consideration named, covenants and agrees with the Board to substantially and satisfactorily perform and provide the services outlined in Attachment C to residents of Monroe County, Florida.

11. ATTORNEY'S FEES AND COSTS. The County and PROVIDER agree that in the event any cause of action or administrative proceeding is initiated or defended by any party relative to the enforcement or interpretation of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, court costs, investigative, and out-of-pocket expenses, as an award against the non-prevailing party, and shall include attorney's fees, courts costs, investigative, and out-of-pocket expenses in appellate proceedings. Mediation proceedings initiated and conducted pursuant to this

Agreement shall be in accordance with the Florida Rules of Civil Procedure and usual and customary procedures required by the circuit court of Monroe County.

12. BINDING EFFECT. The terms, covenants, conditions, and provisions of this Agreement shall bind and inure to the benefit of the County and PROVIDER and their respective legal representatives, successors, and assigns.

13. CODE OF ETHICS. County agrees that officers and employees of the County recognize and will be required to comply with the standards of conduct for public officers and employees as delineated in Section 112.313, Florida Statutes, regarding, but not limited to, solicitation or acceptance of gifts; doing business with one's agency; unauthorized compensation; misuse of public position, conflicting employment or contractual relationship; and disclosure or use of certain information.

14. NO SOLICITATION/PAYMENT. The County and PROVIDER warrant that, in respect to itself, it has neither employed nor retained any company or person, other than a bona fide employee working solely for it, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for it, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of the provision, the PROVIDER agrees that the County shall have the right to terminate this Agreement without liability and, at its discretion, to offset from monies owed, or otherwise recover, the full amount of such fee, commission, percentage, gift, or consideration.

15. INDEPENDENT CONTRACTOR. At all times and for all purposes hereunder, the PROVIDER is an independent contractor and not an employee of the Board. No statement contained in this agreement shall be construed so as to find the PROVIDER or any of its employees, contractors, servants or agents to be employees of the Board.

COMPLIANCE ISSUES

16. COMPLIANCE WITH LAW. In providing all services pursuant to this agreement, the PROVIDER shall abide by all statutes, ordinances, rules and regulations pertaining to or regulating the provision of such services, including those now in effect and hereinafter adopted. Any violation of said statutes, ordinances, rules and regulations shall constitute a material breach of this agreement and shall entitle the Board to terminate this contract immediately upon delivery of written notice of termination to the PROVIDER.

17. PROFESSIONAL RESPONSIBILITY AND LICENSING. The PROVIDER shall assure that all professionals have current and appropriate professional licenses and professional liability insurance coverage. Funding by the Board is contingent upon retention of appropriate local, state and/or federal certification and/or licensure of the PROVIDER'S program and staff.

18. NON-DISCRIMINATION. County and PROVIDER agree that there will be no discrimination against any person, and it is expressly understood that upon a determination by a court of competent jurisdiction that discrimination has occurred, this Agreement automatically terminates without any further action on the part of any party, effective the date of the court order. County or PROVIDER agree to comply with all Federal and Florida statutes, and all local ordinances, as applicable, relating to nondiscrimination. These include but are not limited to: 1) Title VI of the Civil Rights Act of 1964 (PL 88-352) which prohibits discrimination on the basis of race, color or national origin; 2) Title IX of the Education Amendment of 1972, as amended (20 USC ss. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; 3) Section 504 of the Rehabilitation Act of 1973, as amended (20 USC s. 794), which prohibits discrimination on the basis of handicaps; 4) The Age Discrimination Act of 1975, as amended (42 USC ss. 6101-6107) which prohibits discrimination on the basis of age; 5) The Drug Abuse Office and Treatment Act of 1972 (PL 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; 6) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (PL 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; 7) The Public Health Service Act of 1912, ss. 523 and 527 (42 USC ss. 690dd-3 and 290ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; 8) Title VIII of the Civil Rights Act of 1968 (42 USC s. et seq.), as

amended, relating to nondiscrimination in the sale, rental or financing of housing; 9) The Americans with Disabilities Act of 1990 (42 USC s. 1201 Note), as maybe amended from time to time, relating to nondiscrimination on the basis of disability; 10) Any other nondiscrimination provisions in any Federal or state statutes which may apply to the parties to, or the subject matter of, this Agreement.

AMENDMENTS, CHANGES, AND DISPUTES

19. MODIFICATIONS AND AMENDMENTS. Any and all modifications of the services and/or reimbursement of services shall be accomplished by an amendment, which must be approved in writing by the COUNTY.

20. ADJUDICATION OF DISPUTES OR DISAGREEMENTS. County and PROVIDER agree that all disputes and disagreements shall be attempted to be resolved by meet and confer sessions between representatives of each of the parties. If no resolution can be agreed upon within 30 days after the first meet and confer session, the issue or issues shall be discussed at a public meeting of the Board of County Commissioners. If the issue or issues are still not resolved to the satisfaction of the parties, then any party shall have the right to seek such relief or remedy as may be provided by this Agreement or by Florida law.

21. COOPERATION. In the event any administrative or legal proceeding is instituted against either party relating to the formation, execution, performance, or breach of this Agreement, County and PROVIDER agree to participate, to the extent required by the other party, in all proceedings, hearings, processes, meetings, and other activities related to the substance of this Agreement or provision of the services under this Agreement. County and PROVIDER specifically agree that no party to this Agreement shall be required to enter into any arbitration proceedings related to this Agreement.

ASSURANCES

22. COVENANT OF NO INTEREST. County and PROVIDER covenant that neither presently has any interest, and shall not acquire any interest, which would conflict in any manner or degree with its performance under this Agreement, and that only interest of each is to perform and receive benefits as recited in this Agreement.

23. NO ASSIGNMENT. The PROVIDER shall not assign this agreement except in writing and with the prior written approval of the Board, which approval shall be subject to such conditions and provisions as the Board may deem necessary. This agreement shall be incorporated by reference into any assignment and any assignee shall comply with all of the provisions herein. Unless expressly provided for therein, such approval shall in no manner or event be deemed to impose any obligation upon the Board in addition to the total agreed upon reimbursement amount for the services of the PROVIDER.

24. NON-WAIVER OF IMMUNITY. Notwithstanding the provisions of Sec. 768.28, Florida Statutes, the participation of the County and the PROVIDER in this Agreement and the acquisition of any commercial liability insurance coverage, self-insurance coverage, or local government liability insurance pool coverage shall not be deemed a waiver of immunity to the extent of liability coverage, nor shall any contract entered into by the County be required to contain any provision for waiver.

25. ATTESTATIONS. PROVIDER agrees to execute such documents as the County may reasonably require, to include a Public Entity Crime Statement, an Ethics Statement, and a Drug-Free Workplace Statement.

26. AUTHORITY. Each party represents and warrants to the other that the execution, delivery and performance of this Agreement have been duly authorized by all necessary County and corporate action, as required by law.

INDEMNITY ISSUES

27. INDEMNIFICATION AND HOLD HARMLESS. The PROVIDER covenants and agrees to indemnify and hold harmless Monroe County Board of County Commissioners from any and all claims for bodily injury (including death), personal injury, and property damage (including property owned by Monroe County) and any other losses, damages, and expenses (including attorney's fees) which arise out of, in connection with, or by reason of services provided by the PROVIDER occasioned by the negligence, errors, or other wrongful act or omission of the PROVIDER'S employees, agents, or volunteers.

28. PRIVILEGES AND IMMUNITIES. All of the privileges and immunities from liability, exemptions from laws, ordinances, and rules and pensions and relief, disability, workers' compensation, and other benefits which apply to the activity of officers, agents, or employees of any public agents or employees of the County, when performing their respective functions under this Agreement within the territorial limits of the County shall apply to the same degree and extent to the performance of such functions and duties of such officers, agents, volunteers, or employees outside the territorial limits of the County.

29. NO PERSONAL LIABILITY. No covenant or agreement contained herein shall be deemed to be a covenant or agreement of any member, officer, agent or employee of Monroe County in his or her individual capacity, and no member, officer, agent or employee of Monroe County shall be liable personally on this Agreement or be subject to any personal liability or accountability by reason of the execution of this Agreement.

30. LEGAL OBLIGATIONS AND RESPONSIBILITIES: Non-Delegation of Constitutional or Statutory Duties. This Agreement is not intended to, nor shall it be construed as, relieving any participating entity from any obligation or responsibility imposed upon the entity by law except to the extent of actual and timely performance thereof by any participating entity, in which case the performance may be offered in satisfaction of the obligation or responsibility. Further, this Agreement is not intended to, nor shall it be construed as, authorizing the delegation of the constitutional or statutory duties of the County, except to the extent permitted by the Florida constitution, state statute, and case law.

31. NON-RELIANCE BY NON-PARTIES. No person or entity shall be entitled to rely upon the terms of this Agreement to enforce or attempt to enforce any third-party claim or entitlement to or benefit of any service or program contemplated hereunder, and the County and the PROVIDER agree that neither the County nor the PROVIDER or any agent, officer, or employee of either shall have the authority to inform, counsel, or otherwise indicate that any particular individual or group of individuals, entity or entities, have entitlements or benefits under this Agreement separate and apart, inferior to, or superior to the community in general or for the purposes contemplated in this Agreement.

GENERAL

32. Execution in Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be regarded as an original, all of which taken together shall constitute one and the same instrument and any of the parties hereto may execute this Agreement by signing any such counterpart.

33. NOTICE. Any notice required or permitted under this agreement shall be in writing and hand-delivered or mailed, postage pre-paid, by certified mail, return receipt requested, to the other party as follows:

For Board:
Grants Administrator
1100 Simonton Street
Key West, FL 33040

and

Monroe County Attorney
PO Box 1026
Key West, FL 33041

For PROVIDER
Debra Andrew Maconaughey, President
Independence Cay, Inc.
1669 Overseas Highway

Marathon, FL 33050
305-743-3212 or
305-849-2786

34. GOVERNING LAW, VENUE, INTERPRETATION, COSTS, AND FEES. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida applicable to contracts made and to be performed entirely in the State.

In the event that any cause of action or administrative proceeding is instituted for the enforcement or interpretation of this Agreement, the County and PROVIDER agree that venue will lie in the appropriate court or before the appropriate administrative body in Monroe County, Florida.

The County and PROVIDER agree that, in the event of conflicting interpretations of the terms or a term of this Agreement by or between any of them the issue shall be submitted to mediation prior to the institution of any other administrative or legal proceeding.

35. NON-WAIVER. Any waiver of any breach of covenants herein contained to be kept and performed by the PROVIDER shall not be deemed or considered as a continuing waiver and shall not operate to bar or prevent the Board from declaring a forfeiture for any succeeding breach, either of the same conditions or covenants or otherwise.

36. SEVERABILITY. If any term, covenant, condition or provision of this Agreement (or the application thereof to any circumstance or person) shall be declared invalid or unenforceable to any extent by a court of competent jurisdiction, the remaining terms, covenants, conditions and provisions of this Agreement, shall not be affected thereby; and each remaining term, covenant, condition and provision of this Agreement shall be valid and shall be enforceable to the fullest extent permitted by law unless the enforcement of the remaining terms, covenants, conditions and provisions of this Agreement would prevent the accomplishment of the original intent of this Agreement. The County and PROVIDER agree to reform the Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision.

37. ENTIRE AGREEMENT. This agreement constitutes the entire agreement of the parties hereto with respect to the subject matter hereof and supersedes any and all prior agreements with respect to such subject matter between the PROVIDER and the Board.

[THIS SPACE INTENTIONALLY LEFT BLANK WITH SIGNATORY PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed as of the day and year first written above.

(SEAL)
ATTEST: DANNY L. KOLHAGE, CLERK

By _____
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By _____
Mayor/Chairman

_____
Witness

_____
Witness

Independence Cay, Inc.

(Federal ID No. 26-4290105)

By _____
President

State of Florida
County of

The foregoing instrument was acknowledged before me this October 14, 2011
(Month/Day/Year)
by Debra Andrew
(Name of Person Acknowledging)
who is personally known to me or who has produced
(Type of Identification)
as identification.

Notary Public
Signature of Notary Public

JOLENE MAHARAJ
Notary Public-State of Florida
My Comm. Expires Jan 15, 2012
Commission # DD 749158
Bonded Through National Notary Assn.

Christine Hackett-Barrows
9/26/11

2011 OCT 31 PM 1:22

Expense Reimbursement Requirements
This document is intended to provide basic guidelines to Human Service and Community-Based Organizations, county travelers, and contractual parties who have reimbursable expenses associated with Monroe County business. These guidelines, as they relate to travel, are from the Monroe County Code of Ordinances and State laws and regulations.

A cover letter (see Attachment B) summarizing the major line items on the reimbursable expense request needs to also contain the following notarized certified statement:

"I certify that the above checks have been submitted to the vendors as noted and that the attached expenses are accurate and in agreement with the records of this organization. Furthermore, these expenses are in compliance with this organization's contract with the Monroe County Board of County Commissioners and will not be submitted for reimbursement to any other funding source."

Invoices should be billed to the contracting agency. Third party payments will not be considered for reimbursement. Remember, the expense should be paid prior to requesting a reimbursement.

Only current charges will be considered, no previous balances.

Reimbursement requests will be monitored in accordance with the level of detail in the contract. This document should not be considered all-inclusive. The Clerk's Finance Department reserves the right to review reimbursement requests on an individual basis. Any questions regarding these guidelines should be directed to 305-292-3534.

Data Processing, PC Time, etc.
The vendor invoice is required for reimbursement. Inter-company allocations are not considered reimbursable expenditures unless appropriate payroll journals for the charging department are attached and certified.

Payroll
A certified statement verifying the accuracy and authenticity of the payroll expense is needed. If a Payroll Journal is provided, it should include: dates, employee name, salary or hourly rate, total hours worked, withholding information and paid payroll taxes, check number and check amount. If a Payroll Journal is not provided, the following information must be provided: pay period, check amount, check number, date, payee, support for applicable paid payroll taxes.

Postage, Overnight Deliveries, Courier, etc.
A log of all postage expenses as they relate to the County contract is required for reimbursement. For overnight or express deliveries, the vendor invoice must be included.

Rents, Leases, etc.
A copy of the rental or lease agreement is required. Deposits and advance payments are not allowable expenses.

Reproductions, Copies, etc.
A log of copy expenses as they relate to the County contract is required for reimbursement. The log must define the date, number of copies made, source document, purpose, and recipient. A reasonable fee for copy expenses will be allowable. For vendor services, the vendor invoice and a sample of the finished product are required.

Supplies, Services, etc.
For supplies or services ordered, a vendor invoice is required.

Telefax, Fax, etc.
A fax log is required. The log must define the sender, the intended recipient, the date, the number called, and the reason for sending the fax.

Telephone Expenses
A user log of pertinent information must be remitted including: the party called, the caller, the telephone number, the date, and the purpose of the call.

Travel and Meal Expenses
Travel expenses must be submitted on a State of Florida Voucher for Reimbursement of Travel Expenses. Travel reimbursement requests must be submitted and will be paid in accordance with Monroe County Code of Ordinances and State laws and regulations. Credit card statements are not acceptable documentation for reimbursement. If attending a conference or meeting a copy of the agenda is needed. Airfare reimbursement requires the original passenger receipt portion of the airline ticket. A travel itinerary is appreciated to facilitate the audit trail. Auto rental reimbursement requires the vendor invoice. Fuel purchases should be documented with paid receipts. Taxis are not reimbursed if taken to arrive at a departure point: for example, taking a taxi from one's residence to the airport for a business trip is not reimbursable. Parking is considered a reimbursable travel expense at the destination. Airport parking during a business trip is not.

A detailed list of charges is required on the lodging invoice. Balance due must be zero. Room must be registered and paid for by traveler. The County will only reimburse the actual room and related bed tax. Room service, movies, and personal telephone calls are not allowable expenses.

Mileage reimbursement shall be at the rate established by ARTICLE XXVI, TRAVEL, PER DIEM, MEALS, AND MILEAGE POLICY of the Monroe County Code of Ordinances. An odometer reading must be included on the state travel voucher for vicinity travel. Mileage is not allowed from a residence or office to a point of departure. For example, driving from one's home to the airport for a business trip is not a reimbursable expense.

Meal reimbursement shall be at the rates established by ARTICLE XXVI, TRAVEL, PER DIEM, MEALS, AND MILEAGE POLICY of the Monroe County Code of Ordinances. Meal guidelines state that travel must begin prior to 6 a.m. for breakfast reimbursement, before noon and end after 2 p.m. for lunch reimbursement, and before 6 p.m. and end after 8 p.m. for dinner reimbursement.

Non-allowable Expenses
The following expenses are not allowable for reimbursement: capital outlay expenditures (unless specifically included in the contract), contributions, depreciation expenses (unless specifically included in the contract), entertainment expenses, fundraising, non-sufficient check charges, penalties and fines.

Services to be provided:

(Insert a description of your organization including a list of the services that will be provided by your organization under this contract.)

Rent and utilities for soup kitchen/shelter facility.

PUBLIC ENTITY CRIME STATEMENT

"A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

SWORN STATEMENT UNDER ORDINANCE NO. 10-1990
MONROE COUNTY, FLORIDA

ETHICS CLAUSE

Debra Andrew Macaulay warrants that he/it has not employed, retained or otherwise had act on his/its behalf any former County officer or employee in violation of Section 2 of Ordinance No. 10-1990 or any County officer or employee in violation of Section 3 of Ordinance No. 10-1990. For breach or violation of this provision the County may, in its discretion, terminate this contract without liability and may also, in its discretion, deduct from the contract or purchase price, or otherwise recover, the full amount of any fee, commission, percentage, gift, or consideration paid to the former County officer or employee.

The Rev Debra Andrew Macaulay
(signature)

Date: 10/14/11

STATE OF Florida

COUNTY OF monroe

PERSONALLY APPEARED BEFORE ME, the undersigned authority,

Debra Andrew who, after first being sworn by me, affixed his/her signature (name of individual signing) in the space provided above on this 14th day of October, 2011.

Jolene Maharaj
NOTARY PUBLIC

My commission expires: Jan 15, 2012

JOLENE MAHARAJ
Notary Public-State of Florida
My Comm. Expires Jan 15, 2012
Commission # DD 749158
Bonded Through National Notary Assn.

OMB - MCP FORM #4

DRUG-FREE WORKPLACE FORM

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that:

Independence Cay, Inc
(Name of Business)

1. Publishes a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.

2. Informs employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3. Gives each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).

4. In the statement specified in subsection (1), notifies the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 (Florida Statutes) or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5. Imposes a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, or any employee who is so convicted.

6. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

STATE OF Florida

x The Rev Debra Andrew
(Signature of Respondent)

COUNTY OF Monroe

10/14/11
Date

PERSONALLY APPEARED BEFORE ME, the undersigned authority,

Debra Andrew who, after first being sworn by me, (name of individual signing) affixed his/her signature in the space provided above on this

14th day of October, 2011.

Jolene Maharaj
NOTARY PUBLIC

My commission expires: Jan 15, 2012

JOLENE MAHARAJ
Notary Public-State of Florida
My Comm. Expires Jan 15, 2012
Commission # DD 749158
Bonded Through National Notary Assn.

EXHIBIT G

SAMPLE PERFORMANCE REPORTS

From: Elizabeth Langan [mailto:elangan@womankindkeywest.org]
Sent: Wednesday, November 18, 2009 2:13 PM
To: 'Tennyson-Lisa'
Subject: RE: HSAB 2010 Contract

Hi Lisa;

Hope all is well with you.

In reviewing Item #9 in the WomanKind FY 2010 contract, I recall that David Owens used to request only those document which your office did not already have on file. Would you like me to completely resubmit #9 a-l, or only certain items?

Betsy Langan, MSW
Executive Director
WomanKind, inc.

- In 2008 WomanKind served 1,743 patients during 4,215 clinical visits
- Nearly ¼ of our patients are teens, and we boast a WomanKind teen pregnancy rate that is less than that of the state and the nation
- Over half of our patients qualify for further reduced fees because they are living at or below 250% of the federal poverty level
- In the past eight years, we have detected hundreds of abnormal pap smears, sexually transmitted infections and potentially cancerous breast abnormalities.

WomanKind, inc
3142 Northside Drive, Suite 101
Key West, FL 33040
phone: (305) 294-4004 x114
fax: (305) 294-6043
elangan@womankindkeywest.org

The information contained in this email transmission is privileged and confidential information belonging to the sender. The information is intended only for the use of the individual or entity named above. If you are not the intended recipient, you are hereby notified that disclosure, copying, distributing, use or taking any action on reliance of the contents of this faxed confidential information is strictly prohibited. If you have received this email in error please notify us by telephone.
Thank you.

ATTACHMENT C - PROFILE OF CLIENTS AND SERVICES

2010

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

WomanKind, Inc.

List Services Here	Target Population	# of Persons in Target Population*	Area	Days/Hours	Cumulative # of Clients for Year Ending 12/31/08	Current # of Clients ("snapshot") on 1/30/08
Sliding Scale Services	Women living at or below 250% of Federal Poverty Level (ages 15-64)	1,398	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	2,191	11
Annual Exams	All women from teens through menopause (ages 15-64)	12,715	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	838	5
Pap Smears	All women from teens through menopause (ages 15-64)	12,715	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	1,101	5
Breast Exams	All women from teens through menopause (ages 15-64)	12,715	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows	875	5
Hispanic Outreach	All Hispanic women from teens through menopause (ages 15-64)	2,162	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	758	4

Menopausal Counseling; Hormone Replacement Therapy	All menopausal and post-menopausal women (ages 40-64)	8,440	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	390	1
Minor Illness Treatment	All women from teens through menopause (ages 15-64)	12,715	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	1,030	3
Birth Control Methods	All women of reproductive age (ages 15-39)	4,293	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	791	8
Emergency Contraception	All women of reproductive age (ages 15-39)	4,293	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	55	0
Pregnancy Testing	All women of reproductive age (ages 15-39)	4,293	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	1,259	10
Pregnancy Options Counseling	Women of reproductive age who test positive for pregnancy	429	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	156	3
Teen Health Services	All female teens (ages 15-19)	627	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	927	4

Testing for Sexually Transmitted Infections	All women of reproductive age (ages 15-39)	4,293	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	973	11
HIV Testing	All women of reproductive age (ages 15-39)	4,293	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	412	3
Mental Health Counseling	All men, women and teens (ages 10-79) experiencing psychosocial stressors	8,524	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	474	7
Wellness Classes, Outreach and Education	All women; teens through elderly	15,479	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	530	0
Free and Low Cost Medication and Contraception	All women from teens through menopause (ages 15-64)	12,715	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	1,738	7
Free and Low Cost Lab Work	All women from teens through menopause (ages 15-64)	12,715	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	1,474	13
HPV Testing	All women of reproductive age (ages 15-39)	4,293	Monroe County: Big Pine to Key West	Monday through Firday 8 a.m. to 5:00 p.m.; 5-7:00 p.m. Tuesday and Thursday, as staffing allows.	75	0

		* Calculated using Keys Schools Student Demographic data, and the U.S. Census Bureau American FactFinder				
Unduplicated Clients for Entire Agency					1,743	25
(see instructions - this is not a total of the numbers above)						

WomanKind, Inc.
Final Performance Report
HSAB 201-2011 Fiscal Year

WomanKind provided services to patients per ATTACHMENT C of the Agreement between the Board of County Commissioners and WomanKind, Inc. Services were to be provided for un/underinsured low income women in Monroe County. These were to be medical services, including, but not limited to:

- Physician and/or ARNP-provided care, and
- Hispanic outreach and translation.

	Services Provided
Physician and/or ARNP-provided care	The majority of HSAB funds were used in the 2010-2011 fiscal year to support the salary of a Nurse Practitioner who **served 2,188 family planning patients during the course of 3,356 office visits in 2010.** WomanKind provided **1,438 tests for sexually transmitted infections, and 1,417 women prevented unintended pregnancy** through the use of a prescription contraceptive method. Our nurse practitioner provided free and low-cost prevention and early detection health education and actual medical services. These activities are associated with increased access to healthcare for the low-income uninsured, improved health outcomes when disease is detected earlier in the disease process, and decreased morbidity.
Hispanic outreach and translation	Funding also supported a Hispanic Outreach position, resulting in contact with 416 women. Translation services were provided to non-English speaking Hispanic women receiving services at WomanKind during the period of the HSAB fiscal year. HSAB funding allowed WomanKind to decrease the disparities in accessing healthcare experienced by Hispanic women.

During the 2010 year, WomanKind served a total of 2,188 family planning patients during 3,356 visits. This was a 40% increase compared to the number of unique patients served the year before. We had an overall division of 54% sliding scale (living below 250% of the federal poverty level) versus 46% full-fee visits during the year. 84% of our visits were delivered to the uninsured, and 470 patients were teens.

The vast majority of WomanKind patients were Monroe County residents, with only 2.6% reporting addresses outside of the county. 90.3% listed Monroe County zip codes. 7% of patients refused to report or did not have a zip code to report.

Of WomanKind clients in 2010:

- 22% were teens,
- Nearly 1/3 of our patients had a high school degree/GED or less,

- 73.7% had a household income of $50,000 or less,
- 14.2% spoke Spanish as their primary language, and
- 27.8% were born in a country other than the United States.

In 2010 WomanKind provided 618 clinical breast exams (CBEs), and referred 236 women for mammograms. The CBEs provided yielded abnormalities in 22 women, and 24 mammograms produced abnormal results. Three (3) women were ultimately diagnosed with breast cancer in 2010. We performed 694 pap tests, which screen for cervical cancer, and 84 of these tests revealed abnormal results of ASUC or worse during the year. We continued follow-up care for 150 women with a history of abnormal pap test results.

EXHIBIT H

SAMPLE FORM REPORTING ON OUTCOMES

What are your desired short-term and long-term outcomes? Be as specific as possible, examples include changes in individuals, organizational development, capacity building, community action, policies / procedures, etc. *If you are pursuing long-term outcomes, identify supportive research to establish the connection between your work and its long-term impact.* "Desired Outcomes"	**How will you work towards achieving successful outcomes?** Methods, techniques and protocols used to support your efforts. "Process"	**What types of data will be collected to measure progress?** For example, # of participants, pre and post testing, surveys / questionnaires, interviews with participants, evidence based data, etc. "Evidence"	**Who is responsible for tracking / reporting on each outcome?** Please list the specific name and title of each person who is responsible along with contact information; e-mail, phone #, etc. "Reporting"
#2			
EVALUATION OF PROGRESS	TBD		
#3			
EVALUATION OF PROGRESS	TBD		
#4			
EVALUATION OF PROGRESS	TBD		
#5			
EVALUATION OF PROGRESS	TBD		

EXHIBIT I

HSAB RATIO ANALYSIS

HUMAN SERVICES ADVISORY BOARD RATIO ANALYSIS

AGENCY	COLUMN D HASB AWARD AMOUNT % OF TOTAL REVENUE	BOCC AWARD AMOUNT % OF TOTAL REVENUE	COLUMN A PROGRAM SERVICE EXPENSES	COLUMN B MANAGEMENT & GENERAL EXPENSES	COLUMN C 2009 IRS FORM 990 FUNDRAISING EXPENSES	TOTAL EXPENSES	TOTAL REVENUE	MGMT & GENERAL EXPENSES TO REVENUE
American Red Cross Greater Miami & The Keys**	$ 5,000.00 0.14%		$3,495,157.00 76%	$363,252.00 8%	$728,817.00 16%	$4,587,226.00	$3,562,355.00	10%
Be the Change/Kids Come First	- 0		NEW ORGANIZATION/NO INFORMATION FOR 2009					
Big Pine Athletic Association	0	$ 34,711.00 0%	990-EZ					
Helpline, Inc. of Monroe County**	$ 4,000.00 2%		$ 266,689.00 98%	$ - 0%	$ 4,217.00 2%	$ 270,906.00 100%	$ 261,976.00	0%
Independence Cay, Inc.	$ - 0%		990-EZ				$ 37,013.00	
Keys Area Interdenominational Resources	$ 4,000.00 1%		990-EZ				$ 301,195.00	
Literacy Volunteers of America - Monroe County, Inc.	$ 4,000.00 5%		990-EZ			$ 90,416.00	$ 79,095.00	
Rural Health Network of Monroe County Florida, Inc.	$ 60,000.00 4%		$ 1,519,212.00 100%	$ - 0%	$ - 0%	$ 1,519,212.00 100%	$ 1,668,473.00	0%
Wesley House Family Services, Inc.	$ 128,000.00 1%		$ 10,304,503.00 98.91%	$ 26,671.00 0.26%	$ 87,248.00 0.84%	$ 10,418,422.00 100%	$ 10,335,369.00	0.26%
Star of the Sea Foundation, Inc.	- 0%		$ 202,307.00 98%	$ 1,356.00 1%	$ 3,070.00 1%	$ 206,733.00 100%	$ 489,784.00	0.28%
Keys Center Academy/MCEF	$ - 0%		$ 391,640.00 97%	$ 14,130.00 3%	$ - 0%	$ 405,770.00 100%	$ 632,822.00	2%
Easter Seals Florida, Inc.	$ 10,000.00 0.06%		$ 15,337,967.00 95%	$ 458,144.00 3%	$ 365,042.00 2%	$ 16,161,153.00 100%	$ 16,007,180.00	3%
The Florida Keys Children's Shelter	$ 148,000.00 8%		$ 1,632,117.00 92%	$ 66,571.00 4%	$ 75,253.00 4%	$ 1,773,941.00 100%	$ 1,801,448.00	4%
Florida Keys Outreach Coalition, Inc.	$ 30,000.00 2%		$ 1,565,712.00 93%	$ 121,192.00 7%	$ 1,695.00 0%	$ 1,688,599.00 100%	$ 1,634,691.00	7%
WomanKind, Inc.	$ 70,000.00 11%		$ 560,144.00 84%	$ 46,847.00 7%	$ 59,463.00 9%	$ 666,454.00 100%	$ 658,898.00	7%
Florida Keys Council of the Arts ** Receives $72,500 from TDC		$ 57,000.00 16%	$ 266,312.00 87%	$ 29,164.00 10%	$ 10,062.00 3%	$ 305,538.00 100%	$ 354,391.00	8%
Domestic Abuse Shelter	$ 34,000.00 3%		$ 1,213,906.00 90%	$ 131,846.00 10%	$ - 0%	$ 1,345,752.00 100%	$ 1,347,731.00	10%
AIDS Help	$ 27,000.00 1%		$ 3,180,325.00 85%	$ 405,800.00 11%	$ 149,751.00 4%	$ 3,735,876.00 100%	$ 3,777,781.00	11%
Historic Florida Keys Foundation, Inc.		$ 28,500.00 10%	$ 220,858.00 88%	$ 30,805.00 12%	$ - 0%	$ 251,663.00 100%	$ 285,435.00	11%
Monroe Association for Retarded Citizens, Inc.	$ 148,000.00 5%		$ 2,655,201.00 88%	$ 350,052.00 12%	$ - 0%	$ 3,005,253.00 100%	$ 3,048,833.00	11%
Grace Jones Community Day Care Center	- 0%		$ 491,749.00 82%	$ 84,653.00 14%	$ 21,401.00 4%	$ 597,803.00 100%	$ 713,725.00	12%
Boys and Girls Clubs of the Keys Area	$ 40,000.00 7%		$ 480,916.00 84%	$ 86,721.00 15%	$ 6,267.00 1%	$ 573,904.00 100%	$ 551,914.00	16%
Heron-Peacock Supported Living**	$ 50,000.00 9%		$ 549,353.00 86%	$ 86,133.00 14%	$ - 0%	$ 635,486.00 100%	$ 529,263.00	16%
Hospice of the Florida Keys, Inc.	$ 145,000.00 3%		$ 3,627,152.00 80%	$ 881,881.00 20%	$ - 0%	$ 4,509,033.00 100%	$ 4,922,778.00	18%
Florida Keys Healthy Start Coalition, Inc.	$ 5,000.00 1%		$ 504,841.00 77%	$ 130,249.00 20%	$ 18,010.00 3%	$ 653,100.00 100%	$ 695,702.00	19%
Good Health Clinic	$ 35,000.00 22%		$ 139,679.00 75%	$ 29,915.00 16%	$ 15,481.00 8%	$ 185,075.00 100%	$ 160,033.00	19%
Samuel's House, Inc.	$ 83,000.00 7%		$ 1,015,792.00 80%	$ 246,581.00 19%	$ 12,778.00 1%	$ 1,275,151.00 100%	$ 1,165,930.00	21%
Guidance Care Center	$ 340,000.00 4%	$ 392,098.00 5%	$ 5,708,676.00 74%	$ 1,986,499.00 26%	$ - 0%	$ 7,695,175.00 100%	$ 7,985,973.00	25%
Florida Keys Area Health Education Center, Inc.	$ 30,000.00 2%		$ 451,973.00 35%	$ 849,662.00 65%	$ - 0%	$ 1,301,635.00 100%	$ 1,401,669.00	61%
Heart of the Keys Recreational Association, Inc.		$ 30,400.00 37%	$ 56,017.00 50%	$ 55,855.00 50%	$ 162.00 0%	$ 112,034.00 100%	$ 82,116.00	68%

The highlighted organizations are directly funded by the BOCC and are not funded through the HASB, but are all going to be funded through the HASB process starting in 2012.

** FIGURES FROM AUDITED FINANCIAL STATEMENTS SUBMITTED IN HSAB APPLICATION BECAUSE IRS FORM 990-EZ WAS FILED OR 2009 990 WAS NOT AVAILABLE

HUMAN SERVICES ADVISORY BOARD RATIO ANALYSIS

AGENCY	EXECUTIVE DIRECTOR OR EQUIVALENT POSITION	COMPENSATION	TOTAL FTES	SALARY TO TOTAL # FTE	TOTAL REVENUE BUDGET (CASH)	% SALARY TO REVENUE
		COLUMN E				COLUMN F
		FISCAL YEAR 2011 (PROJECTED) TAKEN FROM HSAB APPLICATION				
American Red Cross Greater Miami & The Keys	MGMT STAFF	$ 119,600.00	27	$ 4,429.63	$ 4,284,784.00	3%
Be the Change/Kids Come First	CONTRACTED COORDINATOR	24000	INFO NOT PROVIDED IN APPLICATION			
Big Pine Athletic Association	EXECUTIVE DIRECTOR (.85 FTE)	$ 44,215.00	2.55	$ 14,738.33	$ 119,780.00	37%
Helpline, Inc. of Monroe County**	CEO	$ 48,400.00	3	$ 16,133.33	$ 180,222.00	27%
Independence Cay, Inc.	EXECUTIVE DIRECTOR	40,000.00	1	$ 40,000.00	134,050.00	30%
Keys Area Interdenominational Resources	EXECUTIVE DIRECTOR	$ 48,000.00	1.1	$ 43,636.36	$ 196,900.00	24%
Literacy Volunteers of America - Monroe County, Inc.	TRAINER/INSTRUCTOR/CASE MANAGER	$ 25,000.00	0.67	MISSING		
Rural Health Network of Monroe County Florida, Inc.	CEO	$ 85,000.00	25.5	$ 3,333.33	$ 2,103,155.00	4%
Wesley House Family Services, Inc.	CEO	$ 136,546.00	98	$ 1,393.33	$ 10,332,587.00	1%
Star of the Sea Foundation, Inc.	MANAGING DIRECTOR	$ 15,600.00	1.75	$ 8,914.29	$ 230,500.00	7%
Keys Center Academy/MCEF	ACADEMIC COACH/TEACHER	$ 86,204.00	11.5	$ 7,496.00	$ 735,700.00	12%
Easter Seals Florida, Inc.	OPERATIONS MANAGER	$ 35,000.00	4.5	$ 7,777.78	$ 256,250.00	14%
The Florida Keys Children's Shelter	PRESIDENT/CEO	$ 70,000.00	31.5	$ 2,222.22	$ 1,782,867.00	4%
Florida Keys Outreach Coalition, Inc.	PRESIDENT & CEO	$ 97,583.00	15.5	$ 6,295.68	$ 1,105,027.00	9%
WomanKind, Inc.	DIRECTOR	$ 76,800.00	6.55	$ 11,725.19	$ 555,263.00	14%
Florida Keys Council of the Arts ** Receives $72,500 from TDC	EXECUTIVE DIRECTOR	$ 55,000.00			$ 168,923.00	33%
Domestic Abuse Shelter	CHIEF EXECUTIVE OFFICER	$ 118,240.00	21.5	$ 5,499.53	$ 1,215,629.00	10%
AIDS Help	EXECUTIVE DIRECTOR	$ 116,650.00	24.1	$ 4,840.25	$ 3,518,721.00	3%
Historic Florida Keys Foundation, Inc.	MISSING FROM APPLICATION					
Monroe Association for Retarded Citizens, Inc.	EXECUTIVE DIRECTOR	$ 77,418.00	59.15	$ 1,308.84	2,852,758	3%
Grace Jones Community Day Care Center	DIRECTOR	$ 53,664.00	13.3	$ 4,034.89	$ 653,541.00	8%
Boys and Girls Clubs of the Keys Area	EXECUTIVE DIRECTOR	$ 66,000.00	10.54	$ 6,261.86	$ 512,156.00	13%
Heron-Peacock Supported Living**	EXECUTIVE DIRECTOR	$ 50,000.00	7	$ 7,142.86	$ 590,361.00	8%
Hospice of the Florida Keys, Inc.	CEO	$ 125,200.00	55.68	$ 2,248.56	$ 4,717,786.00	3%
Florida Keys Healthy Start Coalition, Inc.	CEO	$ 64,575.00	2.75	$ 23,481.82	$ 744,632.00	9%
Good Health Clinic	CLINIC MANAGER	$ 50,780.00	2.2	$ 23,081.82	$ 271,810.00	19%
Samuel's House, Inc.	CEO/EXECUTIVE DIRECTOR	$ 97,600.00	3	$ 32,533.33	$ 467,198.00	21%
Guidance Care Center * figures taken from F.S.	REGIONAL VP	$ 104,066.00	105.82	$ 983.42	$ 7,617,347.00	1%
Florida Keys Area Health Education Center, Inc.	EXECUTIVE DIRECTOR	$ 117,071.00	10.33	$ 11,333.11	$ 1,430,447.00	8%
Heart of the Keys Recreational Association, Inc.	EXECUTIVE DIRECTOR	$ 30,720.00				

This information was not confirmed.

EXHIBIT J

COUNTY ATTORNEY OPINION AND CLARIFICATION

COUNTY of MONROE
KEY WEST FLORIDA 33040
(305) 294-4641

BOARD OF COUNTY COMMISSIONERS
Mayor David Rice, District 4
Mayor Pro Tem Kim Wigington, District 1
George Neugent, District 2
Heather Carruthers, District 3
Sylvia J. Murphy, District 5

Suzanne A. Hutton, County Attorney**
Robert B. Shillinger, Chief Assistant County Attorney **
Pedro J. Mercado, Assistant County Attorney **
Susan M. Grimsley, Assistant County Attorney **
Natileene W. Cassel, Assistant County Attorney
Cynthia L. Hall, Assistant County Attorney **
Christine Limbert-Barrows, Assistant County Attorney
Derek V. Howard, Assistant County Attorney
Lisa Granger, Assistant County Attorney

** Board Certified in City, County & Local Govt. Law

Office of the County Attorney
1111 12th Street, Suite 408
Key West, FL 33040
(305) 292-3470 – Phone
(305) 292-3516 – Fax

December 27, 2011

Sandra L. Mathena
Director of Internal Audit
500 Whitehead Street, Suite 101
Key West, Fl. 33040

RE: Independence Cay, Inc. Agreement

Dear Sandy:

I have reviewed all 3 contracts which were entered into between the BOCC and Independence Cay, Inc. as a result of the annual Human Services Advisory Board solicitation and recommendation for grants for fiscal years ending 2010, 2011, and 2012. While I find nothing in the prior contracts which would entitle the County to demand repayment for anything other than expenditures for unauthorized purposes for the prior two fiscal years, if there remains anything to be paid under the FYE 2011 contract and for all requests for compensation under the current agreement, the County should abide by the terms of the agreement and make no payment until Form 990s are produced for 2009 and 2010.

Section 9 of each agreement requires compliance with all items listed as (a) through (i) of that section in order for the County to make payment. Subsection (e) requires IRS Form 990 from most recent fiscal year. You have advised that Form 990 has not been filed for 2009, which happens to be the year of incorporation according to Guide Star and sunbiz.org, or for 2010. Further, Guide Star reflects alerts and shows "0" income.

While I don't know what fiscal year is used by Independence Cay, as a rule of thumb, it would be required to file information returns with the IRS 4½ months after the end of its fiscal year with two options for extensions an additional 3 months each, leaving 10½ months from the end of the fiscal year as the deadline for filing. So assuming that the corporation used a fiscal year not the same as the calendar year, by 12/15/2011, it should still have filed a Form 990 for a fiscal year

that ended on or before January 31, 2011. Accordingly, at this date, Forms 990 should be available for both 2009 and 2010.

Since the organization has not provided everything that is required for payment, no payment should be provided until Independence Cay, Inc. submits the required documentation to the County.

Please let me know if you have any additional questions.

Sincerely,

Suzanne A. Hutton
County Attorney

cc: Lisa Tennyson
Sandee Carlile

GUIDESTAR

Your search for **Independence Cay** produced 2 results.

Viewing 1 - 2 of 2 results

Did you mean

Help us continue our free public service.

Remove Criteria:
Keywords

Refine by Category:

By State
Florida (1)
Ohio (1)

By City
Bryan (1)
Marathon (1)

By Income
Less than $100K (1)
$100K - $500K (1)

Organization Name	Details			
				Sort Results By Relevancy
INDEPENDENCE CAY INC	Income $0 Marathon, FL 33050 Read More	Category P20 (Human Service Organizations)	Finding and Using IRS Subsection Codes	Detailed Financial and People data included in the GuideStar Premium Report
SANDY CAY INC	Income $371,631 Also known as S C I Bryan, OH 43506 Read More	Category G84 (Autism), B28 (Specialized Education Institutions/Schools for Visually or Hearing Impaired, Learning Disabled), J30 (Vocational Rehabilitation (includes Job Training and Employment for Disabled and Elderly))	Finding and Using IRS Subsection Codes	Detailed Financial and People data included in the GuideStar Premium Report

Organization Name	Details			
				Sort Results By Relevancy

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GUIDESTAR

Human Services

INDEPENDENCE CAY INC

Donate Now

Marathon, FL

GUIDESTAR QUICK VIEW *Everything you need to know...*

Print Report Tweet 0

INDEPENDENCE CAY INC

Physical Address	PO Box 500286 % Franklin Greenman Marathon, FL 33050
EIN:	26-4290105

Detailed Financial and People Data included in the

GuideStar Seal	Organization does not have a GuideStar Exchange Seal
Registered with IRS	Legitimacy information is available
Evidence of Impact	No expert reviews about impact available
Financial Data	Organization has not reported Revenue & Expense data to GuideStar
Forms 990	Forms 990 filed with the IRS are not available
Mission Objectives	Mission Statement is *not* available
Impact Statement	Impact Statement *not* available
No User Rating	No Personal Reviews available

Summary | Financials | Forms 990 & Docs | People | Programs & Help | News

Legitimacy Information

- This organization is registered with the IRS
- This organization is required to file an IRS Form 990 or 990-EZ

Institutional funders should note that an organization's inclusion on GuideStar org does not satisfy IRS Rev Proc 2011-33 for identifying supporting organizations

Learn more about the only pre-grant due diligence tool that is 100% compliant with IRS Rev Proc 2011-33

Forms 990 from IRS

Forms 990 filed with the IRS are not available for this organization

Annual Revenue & Expenses

Revenue and expense data are not available for this organization

Revenue

Total Revenue --

Expenses

Total Expenses --

Is this information up-to-date?

Provided By

Basic Organization Information

INDEPENDENCE CAY INC

Physical Address:	PO Box 500286 % Franklin Greenman Marathon, FL 33050
EIN:	26-4290105
NTEE Category:	P Human Services P20 (Human Service Organizations)
Year Founded:	2009
Ruling Year:	2009

Mission Statement

Expert Reviews

There are no Expert Reviews for this organization

Impact Statement

This organization has not provided an impact statement.

Personal Reviews

There are no reviews for this Organization

Write a Review

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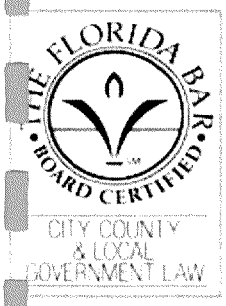
Pam Sellers

From: Sandra Mathena [smathena@monroe-clerk.com]
Sent: Thursday, December 29, 2011 10:50 AM
To: 'Pam Sellers'
Subject: FW: More Clarification re Independence Cay, Inc.

From: Hutton-Suzanne [mailto:Hutton-Suzanne@MonroeCounty-FL.Gov]
Sent: Thursday, December 29, 2011 10:36 AM
To: smathena@monroe-clerk.com
Cc: Limbert-Christine; Tennyson-Lisa; Sandee Carlile
Subject: More Clarification re Independence Cay, Inc.

Ladies,
I believe I should clarify that when I opined that the organization must have submitted Form 990 for 2009 and 2010, I meant the entity must submit copies of the Forms they FILED with the IRS. The requirement has two purposes – one is purely informational for us, but overriding is that when they submit the Form 990 to the IRS, they do subject to penalties for fraud – giving us some modicum of assurance of the accuracy of the reports in the absence of an audit opinion on the financial statements.



Suzanne A. Hutton
County Attorney
Monroe County
1111 12th St., Ste. 408
Key West, Fl. 33040
305-292-3470

EXHIBIT K

CHARITY NAVIGATOR FINANCIAL MEASUREMENT

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CHARITY NAVIGATOR

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Methodology

What Kind of Charities Do We Evaluate?

How Do We Classify Charities?

How Do We Rate Charities?

How Do We Rate Charities' Financial Health?

Financial Ratings Tables

How Do We Rate Charities' Accountability and Transparency?

Accountability and Transparency Ratings Tables

How Do We Calculate the Overall Score and Star Rating?

What Do Our Ratings Mean?

How Current are Our Ratings?

What Other Information Do We Present on the Charities We Evaluate?

How Do We Decide To Post A Donor Advisory?

How Do We Decide To Remove A Donor Advisory?

Glossary of Terms

How Do We Rate Charities' Financial Health?

We base our evaluations on the financial information each charity provides in its informational tax returns, or IRS Forms 990. We use that information to analyze a charity's financial performance in seven key areas, described below, that assess its financial efficiency and financial capacity. After analyzing those performance metrics, we compare the charity's performance with the performances of similar charities. We then assign the charity a converted score ranging from zero to ten in all seven performance metrics, as well as a rating for its overall financial health.

A more detailed discussion of our financial rating system follows. For more information on the scales we use to assign financial health ratings, please visit our Financial Ratings Tables.

Financial Efficiency Performance Metrics

Analyzing a charity's financial efficiency reveals how well it manages its finances day to day. Charities that are financially efficient spend less money to raise more. Their fundraising efforts stay in line with the scope of the programs and services they provide. They keep administrative costs within reasonable limits. They devote the majority of their spending to the programs and services they exist to provide.

Four of the 7 financial performance metrics that we analyze are about a charity's financial efficiency: program expenses, administrative expenses, fundraising expenses, and fundraising efficiency.

Performance Metric 1: Program Expenses

Charities exist to provide programs and services. They fulfill the expectations of givers when they allocate most of their budgets to providing programs. Charities fail givers expectations when their spending on programs is insufficient. To evaluate a charity's program expenses, we divide its program expenses by its total functional expenses. Charity Z spends $2.5 million on program expenses, compared with its overall operating budget of $3.5 million. Thus, Charity Z spends 71.4% on program expenses. We score a charity's program expenses using the conversion scale listed in our Financial Ratings Tables.

Performance Metric 2: Administrative Expenses

As with successful organizations in any sector, effective charities must recruit, develop, and retain talented people. At the same time, they ensure that these administrative expenses remain reasonable and in line with the organization's total functional expenses. Here again, we calculate a charity's administrative expenses by comparing them to its total functional expenses. Charity Z spends $500,000 on administrative expenses, compared with $3.5 million in total functional expenses. Thus, Charity Z spends 14.3% on administrative expenses. Again, we use the scale listed in our Financial Ratings Tables to score a charity's administrative expenses.

Performance Metric 3: Fundraising Expenses

Page Tools

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Charities spend money to raise money, but they do not exist to raise money. Givers support charities for their programs and services, not for their ability to raise money. Charities should ensure that fundraising expenses stay in line with the charity's total functional expenses. We evaluate a charity's spending on fundraising by comparing it with the charity's overall spending. That is, we divide a charity's fundraising expenses by its total functional expenses. Charity Z, which spends $500,000 on fundraising and $3.5 million in expenses overall, spends 14.3% on fundraising. We score a charity's fundraising expenses using the corresponding conversion scales listed in our Financial Ratings Tables.

Performance Metric 4: Fundraising Efficiency

Charities spend money to raise money. Financially effective charities must in part be efficient fundraisers, spending less to raise more. We calculate a charity's fundraising efficiency by determining how much it spends to generate $1 in charitable contributions. In other words, we divide a charity's fundraising expenses by the total contributions it receives. For example, Charity Z, with fundraising expenses of $500,000 and total contributions of $3.4 million, has a fundraising efficiency of $0.147, which means it spends 14.7¢ to raise $1. After calculating a charity's fundraising efficiency, we convert the results to a numerical score ranging from 0 to 10. Our conversion scales for fundraising efficiency are provided in our Financial Ratings Tables.

Indirect Cost Allocation Adjustment

The IRS requires charities to allocate their expenses into three categories: Program, Management/General, and Fundraising. The vast majority of organizations we evaluate allocate costs directly, the simplest and most transparent technique for fulfilling this requirement. A few use indirect cost allocation for some or all of their accounts, entering all their expenses for those accounts into one category, and then reversing out the expenses that belong to other categories in a single line item. In most cases, this technique can be a legitimate method for handling particularly complicated accounting systems; however, we have seen organizations push the envelope when reporting in this manner, using it as an opportunity to artificially inflate their program expense total. In an effort to treat all evaluated organizations consistently and fairly, we factor out indirect cost allocations where sufficient financial documentation and a reasonable description for the basis used to determine such allocated costs have not been provided to us.

Financial Capacity Performance Metrics

We analyze a charity's financial capacity to determine how well it has sustained its programs and services over time, and whether it can continue to do so, even if it loses support or faces broad economic downturns. By doing so, we show givers how well that charity is positioned to pursue long-term, systemic change. Charities that show consistent growth and maintain financial stability are more likely to continute to provide services for years to come. They have the financial flexibility to plan strategically and pursue long-term objectives, rather than facing flurries of fundraising to meet payrolls and other short-term financial obligations. These charities can more ambitiously address our nation's challenges, envisioning and working toward long-term solutions.

Three of the 7 financial performance metrics that we analyze are about a charity's financial capacity: primary revenue growth, program expenses growth, and working capital ratio.

Givers should know that other independent evaluators of charities tend not to measure a charity's capacity. Indeed, charities that maintain large reserves of assets or working capital are occasionally penalized by other evaluators. In our view, a charity's financial capacity is just as important as its financial efficiency. By showing growth and stability, charities demonstrate greater fiscal responsibility, not less, for those are the charities that will be more capable of pursuing short- and long-term results for every dollar they receive from givers.

Performance Metrics 5 and 6: Primary Revenue Growth and Program Expenses Growth

As do organizations in other sectors, charities must grow over time if they are to sustain their programs and services. For charities, growth means first, increasing their primary revenue, which includes contributions from corporations, foundations, individuals, and government grants; program service revenue, contracts and fees; and revenue from membership dues and fees. Second, growth means growing their programs and services. Organizations that

demonstrate consistent annual growth in both primary revenue and program expenses are able to outpace inflation and thus sustain their programs year to year. These organizations also supply givers with greater confidence by maintaining broad public support for their programs.

Charity Navigator analyzes a charity's average annual growth of primary revenue and program expenses over its four most recent fiscal years. We recognize that just like organizations in other sectors, charities engage in certain non-recurring activities that generate unsustainable spikes in their revenues. Such activities can include capital campaigns or endowment drives. Similarly, the start-up period for relatively new organizations represents an unsustainable pattern of growth. When we determine that an organization has engaged in these non-recurring and unsustainable activities in the first of the four years over which we evaluate the organization, we will expand the data we evaluate to five years. If a fifth year is unavailable, we alternatively reduce the data we evaluate to three years.

Once we determine the interval over which we will evaluate an organization, we use the standard formula for computing annualized growth: $[(Yn/Y0)(1/n)]-1$, where Y0 is the value measured in the first year of the interval analyzed, Yn is the value measured at the end of the interval analyzed, and n is the length of the interval in years. (The growth interval, represented by 'n' in the equation, is actually only 3 when we are using four years of data such as 12/31/2007 to 12/31/2010.) We then evaluate the charity using the corresponding scales listed in our Financial Ratings Tables.

Performance Metric 7: Working Capital Ratio

Charities depend upon their reserves of liquid assets to survive downward economic trends and sustain their existing programs and services. If a charity has insufficient working capital, then it faces the difficult choice of eliminating programs or staff, amassing debts and liabilities, or dissolving. On the other hand, when giving flows, those charities that build working capital develop a greater capability for expanding and improving their programs.

We analyze a charity's working capital ratio by determining how long it could sustain its current programs without generating new revenue. To obtain this ratio, we divide the charity's working capital by its total expenses, including payments to affiliates, for the most recent fiscal year. For example, Charity Z holds $5.4 million in working capital. Its total expenses for the most recent fiscal year are $3.6 million, including a $100,000 payment to an affiliate for its national dues. Thus, it has a working capital ratio of 1.5 years. We score a charity's working capital ratio using the corresponding conversion scales listed in our Financial Ratings Tables.

As with each of our other six performance metrics, we calculate a charity's working capital using the information supplied on the charity's most recently filed Form 990. We include in this calculation net available assets. This includes unrestricted and temporarily restricted net assets, and excludes permanently restricted net assets. For evaluations based on fiscal years ending prior to 12/31/08, working capital includes only the following assets and liabilities: cash, savings, accounts receivable, grants receivable, pledges receivable, investments in securities, accounts payable, accrued expenses, and grants payable.

Assigning Financial Scores and a Financial Health Rating

After evaluating a charity in each of the seven performance metrics described above, we convert the charity's raw score to a numerical score ranging between 0 and 10. We calculate an overall score for each charity's financial health by combining its scores in each of the 7 performance categories. We then assign the charity a Financial Health rating by using the table listed in our Financial Ratings Tables.

Scoring Uniquely Functioning Causes

Charity Navigator is committed to judging all charities fairly. We work diligently to adjust our ratings to take into account the unique circumstances facing certain types of charities. Those adjustments are embedded in the way we score each performance metric. Thus, the rating and score we assign each charity for overall

financial health accounts for the way different kinds of charities function. Consequently, we believe our ratings and scores are fair to all charities.

How do we adjust or normalize our scores in individual performance categories for certain charity types or Causes? Before arbitrarily deciding what is acceptable in each of our performance categories, we continue to study the way non-profits function financially. We adjust our scales whenever our ongoing research gives us a compelling reason to do so. Over time, we have learned that although most kinds of charities function in financially similar ways, charities in certain Causes function in financially unique ways. Because we aim to compare apples to apples and not to oranges, we score those uniquely functioning Causes differently.

For example, due to the nature of their enterprise, food banks require very little working capital to remain sustainable; conversely, community foundations typically maintain several years worth of working capital. In the working capital ratio metric, we score charities in these two Causes very differently. Similar adjustments exist for other Causes and in other performance categories.. Those adjustments can be analyzed in the scales listed in our Financial Ratings Tables.

Ratings vs. Rankings

Our ratings are not rankings. We do not identify the best performing charity in each of our performance categories. Nor do we assign ratings to charities based on where they fall in a top-to-bottom ranking, so that a charity's score in a metric is equal to its rank. We believe that rating charities according to rankings would mislead givers and treat charities unfairly.

Instead of ranking charities, our ratings are qualitative designations. After analyzing how more than 5,500 charities function financially, we define qualitatively distinct ranges of financial performance. For example, with the exception of Public Broadcasting and Media charities (see our Financial Ratings Tables for an explanation), we believe that charities which spend less than 10% of their budgets on fundraising all perform in a financially exceptional way. Whether they spend 1% or 9%, we score all of those charities equally assigning a score of 10 in that metric.

Methodology

What Kind of Charities Do We Evaluate?

How Do We Classify Charities?

How Do We Rate Charities?

How Do We Rate Charities' Financial Health?

Financial Ratings Tables

How Do We Rate Charities' Accountability and Transparency?

Accountability and Transparency Ratings Tables

How Do We Calculate the Overall Score and Star Rating?

What Do Our Ratings Mean?

How Current are Our Ratings?

What Other Information Do We Present on the Charities We Evaluate?

How Do We Decide To Issue A Donor Advisory?

How Do We Decide To Remove a Donor Advisory?

Glossary of Terms

Financial Ratings Tables

At Charity Navigator we recognize that different types of organizations work differently. This variation isn't a bad thing. Rather, different types of charities have different resource and spending requirements. For example, our research shows that museums exhibit above-average administration costs as compared to other types of charities. We can account for this variation in the data because we know how costly it is for museums to maintain their facilities and collections. To ensure that we are taking these types of differences into account, and thereby comparing apples to apples and not apples to oranges, we've developed the following ratings tables

Program Expenses

Percent of total functional expenses spent on programs and services (higher is better)

Converted Score = Raw Score x 10

Rationale behind score adjustments:

Program Expenses less than 33.3%:
Our data shows that 7 out of 10 charities we've evaluated spend at least 75% of their budget on the programs and services they exist to provide. And 9 out of 10 spend at least 65%. We believe that those spending less than a third of their budget on program expenses are simply not living up to their missions. Charities demonstrating such gross inefficiency receive a 0-star rating for their Financial Health.

Deficit Adjustment:
While charities are not created to make a profit, they should not outspend their means. When a charity runs a combined deficit over time, we adjust its financial score downward. We do this by comparing its average annual deficit to its total functional expenses for the most recent year, and we then deduct that percentage from the charity's program expenses percentage. A charity's average annual deficit is limited to the same fiscal years over which we evaluate the organization more generally (see our discussion of performance categories 5 and 6 to learn how we determine the number of years to consider in evaluating an organization).

For example, charity Z, which spent 71.4% on its programs, ran a deficit of $425,000 in 2003, a $350,000 deficit in 2004, a surplus of $275,000 in 2005, and a deficit of $200,000 in 2006. Over a four-year period, it ran a combined deficit of $700,000, which averages to $175,000, or 5% of $3.5 million in total functional expenses for its most recent year. We deduct that 5% from Charity Z's program expenses score, adjusting it to 66.4%, and now use the revised program expenses to score Charity Z.

Administrative Expenses

Percent of total functional expenses spent on management/general (lower is better)

Converted Score:	10	7.5	5	2.5	0
General:	0% - 15%	15% - 20%	20% - 25%	25% - 30%	> 30%

Page Tools

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Food Banks, Food Pantries & Food Distribution	0% - 3%	3% - 5%	5% - 10%	10% - 15%	> 15%
Fundraising Organizations	0% - 7.5%	7.5% - 12.5%	12.5% - 20%	20% - 25%	> 25%
Community Foundations	0% - 10%	10% - 15%	15% - 20%	20% - 25%	> 25%
Museums	0% - 17.5%	17.5% - 25%	25% - 30%	30% - 45%	> 45%

Rationale behind score adjustments:

Food Banks, Food Pantries, and Food Distribution:
As primarily non-cash operations, these charities demonstrate very little need for spending on overhead. Their median administrative expenses fall below the median for all of the charities we rate.

Fundraising Organizations:
These charities serve as fundraising vehicles for other community-based charities, and appropriately demonstrate smaller overhead spending. The median administrative expenses percentage among fundraising organizations is lower than that of all the charities we rate.

Community Foundations:
Much like fundraising organizations, these charities serve as fundraising vehicles, and must as a result limit overhead spending. The median administrative expenses ratio for community foundations is less than the median for all of the charities we rate.

Museums:
With expensive collections and property to maintain and expand, these charities encounter significantly above-average administration costs. Their median administrative expenses percentage is higher than the median among all of the charities we rate.

Fundraising Expenses

Percent of total functional expenses spent on fundraising (lower is better)

Converted Score:	10	7.5	5	2.5	0
General:	0% - 10%	10% - 15%	15% - 20%	20% - 25%	> 25%
Public Broadcasting and Media	0% - 20%	20% - 25%	25% - 30%	30% - 35%	> 35%

Rationale behind score adjustments:

Public Broadcasting and Media:
These charities use expensive air time to raise money, requiring a higher investment in their fundraising efforts and thus raising fundraising costs. Among these charities, the median fundraising expenses percentage is higher than the median of all of the charities we rate.

Fundraising Efficiency

Amount a charity spends to raise $1 (lower is generally better)

Converted Score:	10	7.5	5	2.5	0
General:	$0.00 - $0.10	$0.10 - $0.20	$0.20 - $0.35	$0.35 - $1.00	> $1.00
Food Banks, Food Pantries & Food Distribution	$0.00 - $0.03	$0.03 - $0.10	$0.10 - $0.15	$0.15 - $0.20	> $0.20
Community Foundations	$0.00 - $0.03	$0.03 - $0.10	$0.10 - $0.15	$0.15 - $0.20	> $0.20
Public Broadcasting and Media	$0.00 - $0.20	$0.20 - $0.30	$0.30 - $0.45	$0.45 - $1.00	> $1.00

Rationale behind score adjustments:

Community Foundations; Food Banks, Food Pantries, and Food Distribution:
By managing long-term donor-advised funds, community foundations are able to raise large sums of money while spending relatively small amounts on fundraising. Because donated food is their primary revenue source, food banks also are able to devote far less of their resources to fundraising. As compared with a median fundraising efficiency among all of the charities we rate, the median fundraising efficiency for community foundations and for food banks is much lower.

Public Broadcasting and Media:
As mentioned above, by relying on the use of expensive air time to raise money, these charities require a higher investment in their fundraising efforts, thus lowering their fundraising efficiency. The median fundraising efficiency for these charities far exceeds the median for all of the charities we rate.

Primary Revenue Growth

Measures growth of grants and contributions, revenue generated from programs and services, and membership fees and dues over the past three to five fiscal years.

Converted Score:	10	Intermediate Score	0
General:	> 7%	Raw Percentage +3%	< -3%
Community and Housing Development	> 6%	Raw Percentage +4%	< -4%
Public Broadcasting and Media	> 6%	Raw Percentage +4%	< -4%
Environmental Protection and Conservation	> 5%	Raw Percentage +5%	< -5%
Humanitarian Relief Supplies	> 5%	Raw Percentage +5%	< -5%
Medical Research	> 5%	Raw Percentage +5%	< -5%
Multipurpose Human Service Organizations	> 5%	Raw Percentage +5%	< -5%
Social Services	> 5%	Raw Percentage +5%	< -5%
Treatment and Prevention Services	> 5%	Raw Percentage +5%	< -5%
Wildlife Conservation	> 5%	Raw Percentage +5%	< -5%
Development and Relief Services	> 4%	Raw Percentage +6%	< -6%
Research and Public Policy Institutions	> 4%	Raw Percentage +6%	< -6%
Advocacy and Civil Rights	> 3%	Raw Percentage +7%	< -7%
Children's and Family Services	> 3%	Raw Percentage +7%	< -7%
International Peace, Security, and Affairs	> 3%	Raw Percentage +7%	< -7%
Performing Arts	> 3%	Raw Percentage +7%	< -7%
Religious Media and Broadcasting	> 3%	Raw Percentage +7%	< -7%

Youth Development, Shelter, and Crisis Services	> 3%	Raw Percentage +7%	< -7%
Diseases, Disorders, and Disciplines	> 2%	Raw Percentage +8%	< -8%
Fundraising Organizations	> 2%	Raw Percentage +8%	< -8%
Religious Activities	> 1%	Raw Percentage +9%	< -9%
Botanical Gardens, Parks, and Nature Centers	> 0%	Raw Percentage +10%	< -10%
Community Foundations	> 0%	Raw Percentage +10%	< -10%
Libraries, Historical Societies and Landmark Preservation	> 0%	Raw Percentage +10%	< -10%
Museums	> 0%	Raw Percentage +10%	< -10%
Other Education Programs and Services	> 0%	Raw Percentage +10%	< -10%
Single Country Support Organizations	> 0%	Raw Percentage +10%	< -10%

Rationale behind score adjustments:

Normalizing primary revenue growth scores:
Weak economic conditions slowed charitable giving considerably in recent years. Charities in the causes listed above have been particularly hard hit during the recession in terms of their ability to generate revenue. We have adjusted the primary revenue growth scores for each of these causes starting with the fiscal year ending 2009, when we first began to see the negative impact of the recession. Each cause was adjusted individually based on the actual reported data.

Program Expense Growth

Measures growth of program expenses over the past three to five fiscal years.

Converted Score:	10	Intermediate Score	0
General:	> 10%	Raw Percentage	<0%
Children's and Family Services	> 9%	Raw Percentage +1%	< -1%
Humanitarian Relief Supplies	> 9%	Raw Percentage +1%	< -1%
Youth Development, Shelter, and Crisis Services	> 9%	Raw Percentage +1%	< -1%
Advocacy and Civil Rights	> 8%	Raw Percentage +2%	< -2%
Medical Research	> 8%	Raw Percentage +2%	< -2%
Multipurpose Human Service Organizations	> 8%	Raw Percentage +2%	< -2%
Museums	> 8%	Raw Percentage +2%	< -2%

Other Education Programs and Services	> 8%	Raw Percentage +2%	< -2%
Community Foundations	> 7%	Raw Percentage +3%	< -3%
Single Country Support Organizations	> 7%	Raw Percentage +3%	< -3%
Diseases, Disorders, and Disciplines	> 6%	Raw Percentage +4%	< -4%
Fundraising Organizations	> 6%	Raw Percentage +4%	< -4%
Libraries, Historical Societies and Landmark Preservation	> 6%	Raw Percentage +4%	< -4%
Religious Activities	>5%	Raw Percentage +5%	<-5%
Religious Media and Broadcasting	>5%	Raw Percentage +5%	<-5%

Rationale behind score adjustments:

Normalizing program expense growth scores:
In response to the recession, many charities have trimmed expenses either because they were forced to as actual revenues declined or in anticipation of such a decline. Among all the types of charities we evaluate, these causes have reported the biggest changes in their spending on programs since the recession took hold. Adjustments for the program expense growth scores for each of these categories began with the fiscal year ending 2009. Each cause was adjusted individually based on the actual reported data. Each charity's rating page shows its actual program expense growth rate, not the normalized figure which we use in evaluating the organization.

Working Capital Ratio

Determines how long **(in years)** a charity could sustain its level of spending using only its net available assets, as reported on its most recently filed Form 990.

Converted Score:	10	7.5	5	2.5	0
General:	> 1.0	0.5 - 1.0	0.25 - 0.5	0.0 - 0.25	< 0.0
Food Banks, Food Pantries and Food Distribution	> 0.25	0.0833 - 0.25	0.042 - 0.0833	0 - 0.042	< 0.0
Development & Relief Services	> 1.0	0.5 - 1.0	0.0833- 0.5	0 - 0.0833	< 0.0
Humanitarian Relief Supplies	> 0.10	0.06 - 0.10	0.02 - 0.06	0.0 - 0.02	< 0.0
Religious Activities	> 1.0	0.5 - 1.0	0.0833- 0.5	0 - 0.0833	< 0.0
Religious Media & Broadcasting	> 1.0	0.5 - 1.0	0.0833- 0.5	0 - 0.0833	< 0.0
Botanical Gardens, Parks, & Nature Centers	> 3.0	1.0 - 3.0	0.5 - 1.0	0 - 0.5	< 0.0
Private Liberal Arts Colleges	> 3.0	1.0 - 3.0	0.5 - 1.0	0 - 0.5	< 0.0
Private Elementary and Secondary Schools	> 3.0	1.0 - 3.0	0.5 - 1.0	0 - 0.5	< 0.0
Museums	> 3.0	1.0 - 3.0	0.5 - 1.0	0 - 0.5	< 0.0

Libraries, Historical Societies & Landmark Preservation	> 4.0	1.0 - 4.0	0.5 - 1.0	0 - 0.5	< 0.0
Community Foundations	> 5.0	2.0 - 5.0	1.0 - 2.0	0 - 1.0	< 0.0

Rationale behind score adjustments:

Food Banks, Food Pantries, and Food Distribution:
Because the bulk of their expenses take the form of donated food and goods, these charities need only small amounts of working capital. Their median working capital ratio is far lower than the overall median for all of the charities that we rate.

Development & Relief Services; Humanitarian Relief Supplies:
As with food banks, much of the expenses for these charities are in the form of donated food, goods, and supplies, and as a result they need only small amounts of working capital. The median working capital ratio for Development & Relief Services and Humanitarian Relief Supplies charities is lower than the median reported for all of the charities rated by Charity Navigator.

Religious Activities; Religious Media and Broadcasting:
Religious Activities organizations and Religious Media and Broadcasting organizations maintain relatively small amounts of working capital. The median working capital ratio for Religious Activities charities and Religious Media and Broadcasting charities is lower than the median working capital ratio found for all of the charities rated by Charity Navigator.

Botanical Gardens, Parks, and Nature Centers; Private Liberal Arts Colleges; Private Elementary and Secondary Schools; Museums:
As part of their need to finance acquisitions and improvements to their collections and property, charities in these Causes maintain larger reserves of working capital. The median working capital ratio among Botanical Gardens, Parks, and Nature Centers, Private Liberal Arts Colleges, and Private Elementary and Secondary Schools, and Museums is far more than the median for all of the charities we rate.

Libraries, Historical Societies & Landmark Preservation:
These organizations demonstrate unusually large reserves of working capital. The median working capital ratio for Libraries, Historical Societies & Landmark Preservation is much greater than the median working capital for all charities we rate.

Community Foundations:
These charities exist to build and manage donor-advised funds and to distribute those funds over time. As a result, they maintain substantial investments in securities. The median working capital ratio among these charities is much, much greater than the median reported for among the rest of the charities rated by Charity Navigator.

Working Capital > $250 Million:
Charity Navigator understands that after a certain point raising additional funds for the purpose of increasing working capital becomes counterproductive. As a result, we have adjusted the working capital score so that any organization with $250 million or more in working capital receives 10 points.

Financial Health Scores

Financial Health Rating:	★★★★	★★★	★★	★	**0 Stars**	[illegible]
Financial Health Score:	≥ 60	50 - 60	40 - 50	25 - 40	< 25	N/A

EXHIBIT L

INDEPENDENCE CAY, INC.'S REIMBURSEMENT REQUEST FOR THE HSAB

PO# 00034478

MONROE COUNTY BOARD OF COUNTY COMMISSIONERS

PAGE NO. 1

PURCHASE ORDER

COUNTY SALES TAX EXEMPT NUMBER:
85-8013825294C-7

VENDOR:
93456
INDEPENDENCE CAY INC.
1669 OVERSEAS HIGHWAY
MARATHON FL 33050

SHIP TO:
MC OFFICE OF MANAGEMENT & BUDGET
1100 SIMONTIN ST 2ND FL ROOM 2-213
KEY WEST, FL 33040
ATTN: PENNY KIPP

ATTN: GRANTS/LISA TENNYSON

DATE: 10/26/10 BUYER: ALICE STERYOU

BOARD OF COUNTY COMMISSIONERS MONROE COUNTY, KEY WEST, FLORIDA 563613

ACCOUNT	PURCHASE ORDER NUMBER	INVOICE NUMBER	AMOUNT	DESCRIPTION
247 530340	00034478	MAY11HSO	2,692.16	ELEC. EXPS

56 INDEPENDENCE CAY INC.

ORIGINAL CHECK HAS A TRUE WATER MARK (HOLD CHECK TO THE LIGHT) AND RED CHECK NUMBERS AND MICR LINE IMAGE THROUGH TO THE BACK OF SHEET

BOARD OF COUNTY COMMISSIONERS
MONROE COUNTY KEY WEST, FLORIDA

TIB BANK OF THE KEYS
KEY WEST, FLORIDA
63-928/670

563613

563613
DATE 06/01/1

93456

AMOUNT ******2,692.16*

PAY THE SUM OF ******2692* DOLLARS AND *16* CENTS

THE
DER

INDEPENDENCE CAY INC.
1669 OVERSEAS HIGHWAY
MARATHON FL 33050

NON-NEGOTIABLE

TWO SIGNATURES REQUIRED

WARNING: RUB OR BREATHE ON THE PINK LOCK & KEY ICONS - COLOR WILL FADE AND THEN REAPPEAR ON AN AUTHENTIC CHECK - IF COLOR DOES NOT FADE DO NOT ACCEPT

⑈563613⑈

Received MAY 23 2011

Independence Cay

"Helping others help themselves"

www.independencecay.org p. 305-743-3121 1669 Overseas Highway, P.O. Box 500286, Marathon, FL 33050

Monroe County Board of Commissioners

Finance Department

500 Whitehead Street

Key West, Florida 33040

5/20/20011

The following is a summary of the expenses Independence Cay Inc. for the time period of October 1, 2011 to May 20, 2011

Check #	Payee	Reason	Amount
PLEASE ACCEPT " DITTO MARKS AS THE SAME INFORMATION ABOVE, IF NOT PLEASE CAL ME AS SOON AS POSSIBLE 849-2786. KIRK MACONAUGHEY, EXECUTIVE DIRECTOR, INDEPENDENCE CAY INC.			
1170	Ross Elwell, landlord	Jan Rent	1,900.00
1201	"	Feb "	1,900.00
1216	"	March "	1,900.00
1234	"	Apr "	1,900.00
1242	"	May "	1,900.00

No lease submitted

RECE...

Florida Keys Electric Assoc. Inc. bill		ELECTRICITY			Sales tax ok
1182	"	" Jan/n		432.00	35.77
1247	"	" Apr		437.00	34.23
1211	"	" Feb		486.00	38.01
1230	"	" Mar		471.00	36.87
1129	"	" Oct - before grant period		800.00	40.00
1175	"	" Dec		527.80	5.26
1137	"	" Oct Before grant period		828.00	
1145	"	" N		574.00	44.96
	000			2920.00	<227.84>
1239		estation		1487.00	Need lease. Is this the owner's responsibility?
	006	ere both first and			
		ed			

Scarlile

WE WILL NEED TO DEDUCT THE SALES TAX - THEY S/B TAX EXEMPT AS A 501C3.

t card see quarterly savings statement prepared by GFS and mailed

Food	81.78	No itemized receipts
"	738.43	

p 3

"	"	66.25
"	"	148.75

16,578.01

A, Total	$15,000.00
B. Total prior payments	$0.00
C. Total Requested and paid	$0.00
D. Total contract amount	$15,000.00

E. Copy of five year lease has been delivered to Lisa Tennyson

I certify that the canceled checks and other related documents have been submitted to vendors as noted and the expenses are accurate and in agreement with the record of this organization. Furthermore, these expenses are in compliance with the organization's contract with Monroe County Board of County Commissioners and will not be submitted for reimbursement to any other funding source.

Executive Director

Sworn to and subscribed to me this day of 20TH May , 2011 see below who is personally known to me.

Executive Director

Guadalupe Marzoa

GUADALUPE MARZOA
Notary Public - State of Florida
My Commission Expires Nov 29, 2011
Commission # DD 731243
Bonded Through National Notary Assn.

Thanking you in advance, I will come to your office to pick up the $15,000.00 check. We need it desperately. Please call 849-2786 Kirk Maconaughey Thanks again.

Rent $9500.-

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1170

12/24/2010

PAY TO THE ORDER OF Ross Elwell $ **1,900.00

One Thousand Nine Hundred and 00/100********** DOLLARS

Ross Elwell

2 SIGNATURES REQUIRED OVER $500

MEMO Rent Jan 2011

AUTHORIZED SIGNATURE

⑈001170⑈

Rent Deposit
Ro Elwell

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image ?

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1201

2/4/2011

PAY TO THE ORDER OF Ross Elwell $ **1,900.00

One Thousand Nine Hundred and 00/100********** DOLLARS

Ross Elwell

2 SIGNATURES REQUIRED OVER $500

MEMO Rent Feb 2011

AUTHORIZED SIGNATURE

⑈001201⑈

For Deposit
Ross Elwell

TIBLINK

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

?

Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-926/670

1216

2/25/2011

PAY TO THE ORDER OF Ross Elwell $ **1,900.00

One Thousand Nine Hundred and 00/100********** DOLLARS

Ross Elwell

2 SIGNATURES REQUIRED OVER $500

MEMO Rent
MARCH 2011

AUTHORIZED SIGNATURE

⑈001216⑈ 06

Security Features Included

Details on Back.

For Deposit

Ross Elwell

265278413 IBERIABANK

TIBLINK

S~~HAE~~ HSAB

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1234

3/24/2011

PAY TO THE ORDER OF Ross Elwell $ **1,900.00

One Thousand Nine Hundred and 00/100********** DOLLARS

Ross Elwell

2 SIGNATURES REQUIRED OVER $500

MEMO rent

April 2011

AUTHORIZED SIGNATURE

⑈001234⑈

Details on Back.

Security Features Included

For Deposit

Ross Elwell

NAFHLink

NAFH National Bank

9350 South Dixie Highway, Suite 1120, Miami, FL 33156

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Flip Rotate Return

INDEPENDENCE CAY, INC
P.O. BOX 500288
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1242

4/8/2011

PAY TO THE ORDER OF Ross Elwell $ **1,900.00

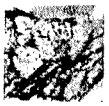
One Thousand Nine Hundred and 00/100********** DOLLARS

Ross Elwell

2 SIGNATURES REQUIRED OVER $500

MEMO

AUTHORIZED SIGNATURE



TIBLINK NAFHLink

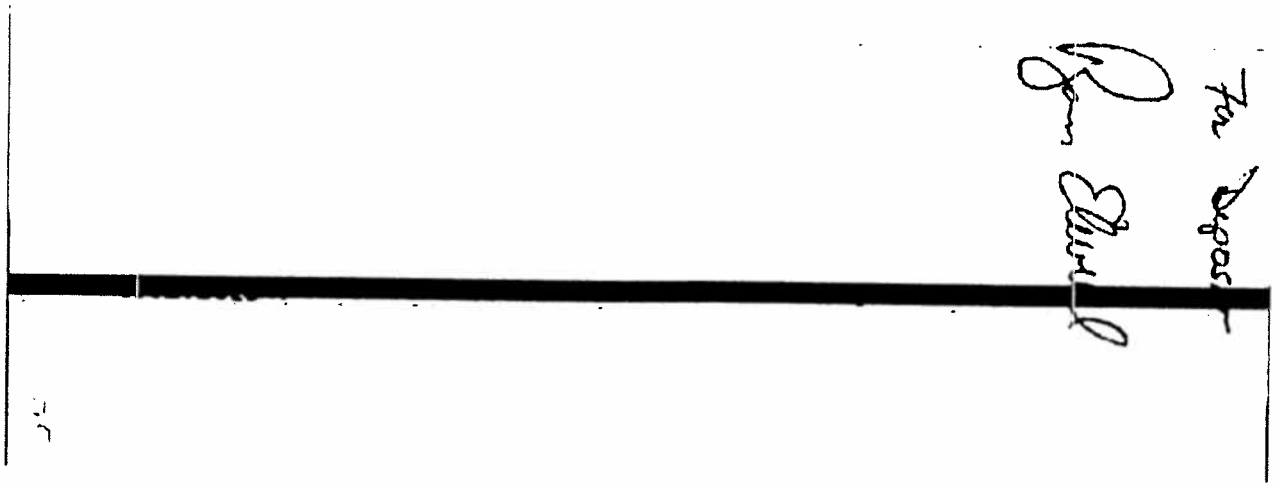
NAFH National Bank

9350 South Dixie Highway, Suite 1120, Miami, FL 33156

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Flip Rotate Return



FDIC EQUAL HOUSING LENDER

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

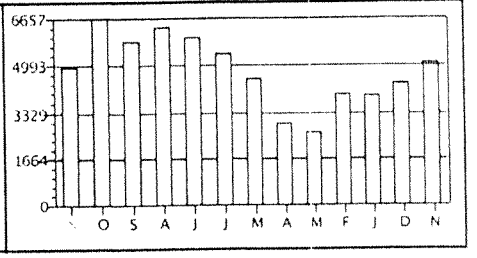
- Payment is not avoided by failure to receive a bill.
- EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
- If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
- When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
- It is your responsibility to insure we have access to all meters.
- Next reading date is subject to change.
- Next reading date is: 12/09/2010

1192 1 AV 0.335 4 1192
INDEPENDENCE CAY INC C-4 P-4
PO BOX 500286
MARATHON FL 33050-0286

KWH USAGE HISTORY

Current Month's Average KWH Per Day

169



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	11/12/2010	(305) 743-3121	

ACCOUNT LOCATION: 1699 OVERSEAS HWY / PARRISH B1L18

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PENALTY	12.24	CUSTOMER CHARGE	21.00
PREVIOUS BALANCE	1,616.00	ENERGY CHARGE	113.09
PAYMENT	1,628.24 CR	POWER COST	323.10
		EQUITY CHARGE	58.56
		SALES TAX	44.96
		GROSS RECPT TAX	13.22
		OPER ROUNDUP	0.07

BILLING PERIOD DATES	RATE		
10/11/2010 TO 11/09/2010	GENERAL SERVICE	TOTAL DUE NOW	574.00
TO	CODE	DELINQUENT DATE	12/02/2010
	REGULAR	AFTER DELINQUENT DATE PAY	582.61
		POWER COST PER KWH	.0657100

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
83982	88899	1	4917	5052

PAYMENT OPTIONS: Online at www.fkec.com / By telephone using your Visa, Mastercard, American Express or Electronic Check / In person at one of our locations / By U.S. Mail

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
12/02/2010		574.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE
ASSOCIATION, INC. 01
PO BOX 377
TAVERNIER FL 33070-0377

1102403059000140000574000000582611111120109

NAFH NATIONAL BANK

Item Detail

Check 1 of 1

Status: Paid ✔

tranDate	account	amount	serial	tranCode	aba	sequence
12/07/2010	6	$574.00	5			

[redacted] [redacted] [redacted]

INDEPENDENCE CAY, INC
P.O. BOX 500280
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1145

11/19/2010

PAY TO THE ORDER OF FKEC $ **574.00

Five Hundred Seventy-Four and 00/100********** DOLLARS

FKEC
PO Box 377
Tavernier, FL 33070-0377

2 SIGNATURES REQUIRED OVER $500

MEMO

Acct#30590014

⑈001145⑈

AUTHORIZED SIGNATURE

Security Features Included Details on Back

FLORIDA KEYS ELECTRIC COOP ASSN, I
FOR DEPOSIT ONLY

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

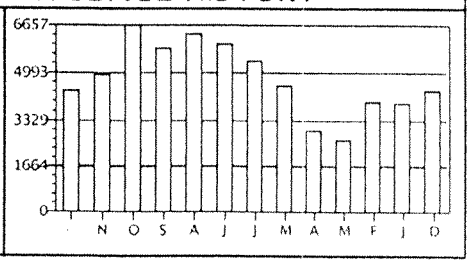
1200 1 AV 0.335 4 1200
INDEPENDENCE CAY INC C-4 P-4
PO BOX 500286
MARATHON FL 33050-0286

- Payment is not avoided by failure to receive a bill.
- EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
- If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
- When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
- It is your responsibility to insure we have access to all meters.
- Next reading date is subject to change.
- Next reading date is: 01/10/2011

KWH USAGE HISTORY

Current Month's Average KWH Per Day

144



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	12/13/2010	(305) 743-3121	

ACCOUNT LOCATION: 1699 OVERSEAS HWY / PARRISH 81L18

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PENALTY	8.61	CUSTOMER CHARGE	21.00
PREVIOUS BALANCE	574.00	ENERGY CHARGE	99.68
PAYMENT	574.00 CR	POWER COST	286.48
		EQUITY CHARGE	51.62
		SALES TAX	40.00
		GROSS RECPT TAX	11.76
		OPER ROUNDUP	0.85
YTD ROUNDUP AMOUNT	4.85		

BILLING PERIOD DATES	RATE		
11/09/2010 TO 12/09/2010	GENERAL SERVICE	TOTAL DUE NOW	520.00
TO	CODE	DELINQUENT DATE	01/03/2011
	REGULAR	AFTER DELINQUENT DATE PAY	527.80
		POWER COST PER KWH	.0661000

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
88899	93233	1	4334	4340

HAPPY HOLIDAYS!!!!! FROM ALL OF US AT FKEC!!

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
01/03/2011		520.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE
ASSOCIATION, INC. 01
PO BOX 377
TAVERNIER FL 33070-0377

1102403059000140000520000000527801211201 04

NAFH NATIONAL BANK

Item Detail

Check 1 of 1

Status: Paid ✔

tranDate	account	amount	serial	tranCode	aba	sequence
01/12/2011	6	$527.80		000051		

[redacted]

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1175

1/7/11

PAY TO THE ORDER OF F.K.E.C. $ 527.80

Five Hundred Twenty Seven Dollars + 80 DOLLARS

Details on Back

Security Features Included

2 SIGNATURES REQUIRED OVER $500

MEMO

AUTHORIZED SIGNATURE

⑈001175⑈

FLORIDA KEYS ELECTRIC COOP ASS'N, I
FOR DEPOSIT ONLY

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

PO BOX 377 TAVERNIER FL 33070-0377

COOPERATIVE LOCATIONS

1207 1 AV 0.335
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0286

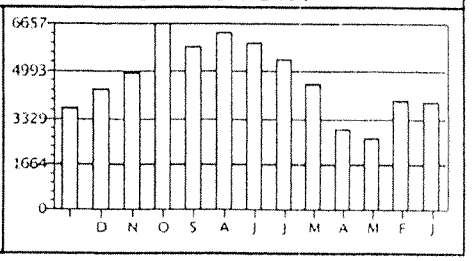
4 1207
C-4 P-4

* Payment is not avoided by failure to receive a bill.
* EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
* If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
* When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
* It is your responsibility to insure we have access to all meters
* Next reading date is subject to change.
* Next reading date is. 02/09/2011

KWH USAGE HISTORY

Current Month's Average KWH Per Day

115



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	01/12/2011	(305) 743-3121	
ACCOUNT LOCATION	1699 OVERSEAS HWY / PARRISH B1L18			

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PENALTY	7.80	CUSTOMER CHARGE	21.00
PREVIOUS BALANCE	520.00	ENERGY CHARGE	85.17
PAYMENT	527.80 CR	POWER COST	237.14
		EQUITY CHARGE	44.10
		SALES TAX	33.77
		GROSS RECPT TAX	9.93
		OPER ROUNDUP	0.89
YTD ROUNDUP AMOUNT	4.85		

BILLING PERIOD DATES	RATE	TOTAL DUE NOW	432.00
12/09/2010 TO 01/10/2011	GENERAL SERVICE	DELINQUENT DATE	02/01/2011
TO	CODE	AFTER DELINQUENT DATE PAY	438.48
	REGULAR	POWER COST PER KWH	.0640400

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
93233	96936	1	3703	3876

PAYMENT OPTIONS: Online at www.fkec.com / By telephone using your Visa, Mastercard, American Express or Electronic Check / In person at one of our locations / By U.S. Mail

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
02/01/2011		432.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.
PO BOX 377
TAVERNIER FL 33070-0377

01

110240305900014000043200000043848011220115

TIBLINK

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1182

1/21/2011

PAY TO THE ORDER OF FKEC $ **432.00

Four Hundred Thirty-Two and 00/100********** DOLLARS

FKEC
PO Box 377
Tavernier, FL 33070-0377

2 SIGNATURES REQUIRED OVER $500

MEMO

Acct#30590014

AUTHORIZED SIGNATURE

Details on Back. Security Features Included

⑈001182⑈

FLORIDA KEYS ELECTRIC COOP ASS'N, I
FOR DEPOSIT ONLY

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

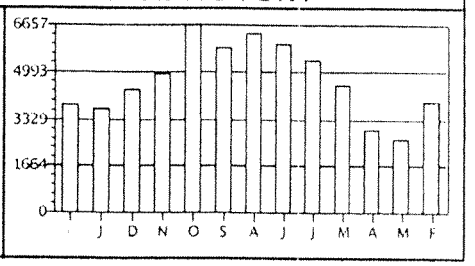
- Payment is not avoided by failure to receive a bill.
- EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
- If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
- When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
- It is your responsibility to insure we have access to all meters
- Next reading date is subject to change.
- Next reading date is: 03/10/2011

1214 1 AV 0.335 4 1214
INDEPENDENCE CAY INC C-4 P-4
PO BOX 500286
MARATHON FL 33050-0286

KWH USAGE HISTORY

Current Month's Average KWH Per Day

127



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	02/11/2011	(305) 743-3121	

ACCOUNT LOCATION: 1699 OVERSEAS HWY / PARRISH B1L18

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PREVIOUS BALANCE	432.00	CUSTOMER CHARGE	21.00
PAYMENT	432.00 CR	ENERGY CHARGE	88.21
		POWER COST	281.11
		EQUITY CHARGE	45.67
		SALES TAX	38.01
		GROSS RECPT TAX	11.17
		OPER ROUNDUP	0.83

BILLING PERIOD DATES	RATE		
01/10/2011 TO 02/09/2011	GENERAL SERVICE	TOTAL DUE NOW	486.00
TO	CODE	DELINQUENT DATE	03/03/2011
	REGULAR	AFTER DELINQUENT DATE PAY	493.29
		POWER COST PER KWH	.0733000

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
96936	771	1	3835	3940

PAYMENT OPTIONS: Online at www.fkec.com / By telephone using your Visa, Mastercard, American Express or Electronic Check / In person at one of our locations / By U.S. Mail

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
03/03/2011		486.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE
ASSOCIATION, INC. 01
PO BOX 377
TAVERNIER FL 33070-0377

1102403059000140000486000000493290211201 13

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Return

INDEPENDENCE CAY, INC
P.O. BOX 500288
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1211

2/18/2011

PAY TO THE ORDER OF FKEC $ **486.00

Four Hundred Eighty-Six and 00/100********** DOLLARS

Details on Back. Security Features Included

FKEC
PO Box 377
Tavernier, FL 33070-0377

2 SIGNATURES REQUIRED OVER $500

MEMO

Acct#30590014

AUTHORIZED SIGNATURE

⑈001211⑈

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

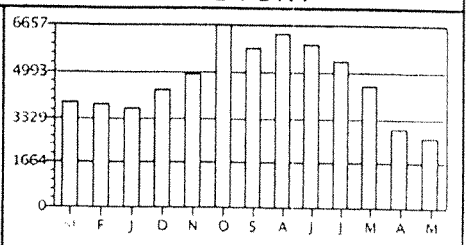
- Payment is not avoided by failure to receive a bill.
- EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
- If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
- When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
- It is your responsibility to insure we have access to all meters.
- Next reading date is subject to change.
- Next reading date is: 04/08/2011

1213 1 AV 0.335 4 1213
INDEPENDENCE CAY INC C-4 P-4
PO BOX 500286
MARATHON FL 33050-0286

KWH USAGE HISTORY

Current Month's Average KWH Per Day

134



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	03/12/2011	(305) 743-3121	
ACCOUNT LOCATION	1699 OVERSEAS HWY / PARRISH B1L18			

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PREVIOUS BALANCE	486.00	CUSTOMER CHARGE	21.00
PAYMENT	486.00 CR	ENERGY CHARGE	89.91
		POWER COST	265.38
		EQUITY CHARGE	46.56
		SALES TAX	36.87
		GROSS RECPT TAX	10.84
		OPER ROUNDUP	0.44

YOUR CAPITAL CREDIT ALLOCATION FOR YEAR 2010 IS $347.02. THE ALLOCATED AMOUNT SHOWN ABOVE CANNOT BE APPLIED TO YOUR ELECTRIC BILL.

BILLING PERIOD DATES	RATE		
02/09/2011 TO 03/10/2011	GENERAL SERVICE	TOTAL DUE NOW	471.00
TO	CODE	DELINQUENT DATE	04/01/2011
	REGULAR	AFTER DELINQUENT DATE PAY	478.07
		POWER COST PER KWH	.0678900

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
771	4680	1	3909	2614

PLEASE JOIN US FOR FKEC'S ANNUAL MEETING, SATURDAY, APRIL 16, 2011, AT CORAL SHORES HIGH SCHOOL. REGISTRATION BEGINS AT 11:00AM AND MEETING AT 1:00PM. FOOD AND RAFFLE PRIZES!!

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
04/01/2011		471.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE
ASSOCIATION, INC. 01
PO BOX 377
TAVERNIER FL 33070-0377

110240305900014000047100000047807031220115

TIBLINK

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/870

1230

3/18/2011

PAY TO THE ORDER OF FKEC $ **471.00

Four Hundred Seventy-One and 00/100********** DOLLARS

FKEC
PO Box 377
Tavernier, FL 33070-0377

2 SIGNATURES REQUIRED OVER $500

MEMO

Acct#30590014

⑈001230⑈

Details on Back

Security Features Included

83-29-11 113-[illegible] For Deposit Only FKEC [illegible]234

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

[illegible] TAVERNIER FL 33070-0377

COOPERATIVE STATIONS:

[illegible]

1212 1 AV 0.335
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0286

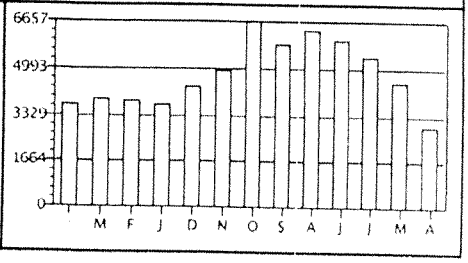
4 1212
C-4 P-4

- Payment is not avoided by failure to receive a bill.
- EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
- If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
- When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
- It is your responsibility to insure we have access to all meters.
- Next reading date is subject to change.
- Next reading date is: 05/10/2011

KWH USAGE HISTORY

Current Month's Average KWH Per Day

127



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	04/12/2011	(305) 743-3121	
ACCOUNT LOCATION	1699 OVERSEAS HWY / PARRISH B1L18			

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PREVIOUS BALANCE	471.00	CUSTOMER CHARGE	21.00
PAYMENT	471.00 CR	ENERGY CHARGE	85.12
		POWER COST	239.75
		EQUITY CHARGE	46.74
		SALES TAX	34.23
		GROSS RECPT TAX	10.06
		OPER ROUNDUP	0.10

BILLING PERIOD DATES	RATE		
03/10/2011 TO 04/08/2011	GENERAL SERVICE	TOTAL DUE NOW	437.00
TO		DELINQUENT DATE	05/02/2011
	CODE	AFTER DELINQUENT DATE PAY	443.56
	REGULAR	POWER COST PER KWH	.0647800

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
4680	8381	1	3701	2952

PAYMENT POLICY: All bills are due within 20 days from the "BILL MAILED" date (above). Accounts are considered delinquent if they are not paid by 5:00PM on the delinquent date. A delinquent notice will be mailed out with a Disconnect Date of the "Next reading date" (see above).

[illegible]

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
05/02/2011		437.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE
ASSOCIATION, INC.
PO BOX 377
TAVERNIER FL 33070-0377

01

1102403059000140000437000000443560412201 15

TIBLINK

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Return

INDEPENDENCE CAY, INC
P.O. BOX 500266
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1247

4/15/2011

PAY TO THE ORDER OF FKEC $ **437.00

Four Hundred Thirty-Seven and 00/100********** DOLLARS

Details on Back. Security Features Included

FKEC
PO Box 377
Tavernier, FL 33070-0377

2 SIGNATURES REQUIRED OVER $500

MEMO

AUTHORIZED SIGNATURE

Acct#30590014

⑈001247⑈ ⑆

FLORIDA KEYS ELECTRIC COOP ASS'N, I
FOR DEPOSIT ONLY

FLORIDA KEYS ELECTRIC COOP

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

P.O. BOX 377 TAVERNIER FL 33070-0377

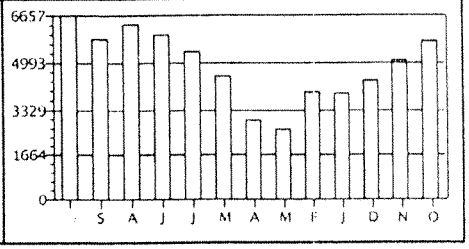
1183 1 AV 0.335 4 1183
INDEPENDENCE CAY INC C-4 P-4
PO BOX 500286
MARATHON FL 33050-0286

- Payment is not avoided by failure to receive a bill.
- EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
- If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
- When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
- It is your responsibility to insure we have access to all meters.
- Next reading date is subject to change.
- Next reading date is: 11/09/2010

KWH USAGE HISTORY

Current Month's Average KWH Per Day

208



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	10/13/2010		

ACCOUNT LOCATION: 1699 OVERSEAS HWY / PARRISH B1L18

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PENALTY	11.67	CUSTOMER CHARGE	21.00
PREVIOUS BALANCE	778.00	ENERGY CHARGE	153.11
		POWER COST	489.16
		EQUITY CHARGE	79.28
		SALES TAX	64.73
		GROSS RECPT TAX	19.03
		OPER ROUNDUP	0.02
			826.33

Prior to grant period

split

BILLING PERIOD DATES	RATE		
09/09/2010 TO 10/11/2010	GENERAL SERVICE	TOTAL DUE NOW	1,616.00
TO	CODE	DELINQUENT DATE	11/02/2010
	REGULAR	AFTER DELINQUENT DATE PAY	1,640.24
		POWER COST PER KWH	.0734800

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
77325	83982	1	6657	5754

PAYMENT OPTIONS: Online at www.fkec.com / By telephone using your Visa, Mastercard, American Express or Electronic Check / In person at one of our locations / By U.S. Mail

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
11/02/2010		1,616.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE
ASSOCIATION, INC. 01
PO BOX 377
TAVERNIER FL 33070-0377

110240305900014000161600000164024101320102

NAFH NATIONAL BANK

Item Detail

Check 19 of 31

Status: Paid ✔

tranDate	account	amount	serial	tranCode	aba	sequence
11/10/2010		$828.24		000051		

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1137

11/5/2010

PAY TO THE ORDER OF FKEC $ **828.24

Eight Hundred Twenty-Eight and 24/100********** DOLLARS

Details on Back.

Security Features Included

FKEC
PO Box 377
Tavernier, Fl. 33070-0377

2 SIGNATURES REQUIRED OVER $500

MEMO

Acct#30590014

⑈001137⑈

AUTHORIZED SIGNATURE

FLORIDA KEYS ELECTRIC COOP ASSN, I
PO BOX 377
TAVERNIER FL

NAFH NATIONAL BANK

Item Detail

Check 1 of 1

Status: Paid ✔

tranDate	account	amount	serial	tranCode	aba	sequence
10/20/2010	3	$800.00		000051		

[redacted]

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1129

10/15/2010

PAY TO THE ORDER OF FKEC $ **800.00

Eight Hundred and 00/100********** DOLLARS

FKEC
PO Box 377
Tavernier, FL 33070-0377

2 SIGNATURES REQUIRED OVER $500

MEMO

Ac

AUTHORIZED SIGNATURE

⑈001129⑈

Details on Back.

Security Features Included

FLORIDA KEYS ELECTRIC COOP ASS'N, I
FOR DEPOSIT ONLY

FLORIDA

Swarms Terribly infesed Flying in entire house beds, kitchen bathrooms Termites # 1,487

IN THE EVENT THAT DRYWOOD TERMITES RE-INFEST THE COVERED STRUCTURE(S), BUT THIS AGREEMENT DOES NOT PROVIDE FOR THE REPAIR OF DAMAGE CAUSED BY DRYWOOD TERMITES.

916115

GRID #

ORKIN

Orkin Pest Control
Residential Single Family Dwelling

DRYWOOD TERMITE RETREATMENT AGREEMENT

(Does Not Cover Subterranean or Formosan Termites)

THIS AGREEMENT IS CONTINGENT UPON THE APPROVAL AND SIGNATURE OF THE ORKIN BRANCH MANAGER, WHO HAS SOLE AUTHORITY TO EXECUTE IT ON BEHALF OF ORKIN

Orkin shall treat Customer's structure for Drywood termites using the treatment specified in the Treatment Report. The treatment does not include fumigation. Customer shall receive th following Service after the original treatment is performed.

5-YEAR RENEWABLE DRYWOOD TERMITE RETREATMENT SERVICE ("Service") (D5): Orkin shall retreat the structure for Drywood termites at no cost to Customer if a live infestatic of Drywood termites is found during the service period and all payments including annual renewal payments are current. **This Service will expire one (1) year from the date of the origin treatment, unless it is timely renewed by the Customer. This Service may be renewed from year to year for a period which shall not exceed five (5) years from the date of th original treatment by payment of the annual renewal fee.** This Service does not cover any damage to the structure or its contents. This Service may not include a fumigation treatme and does not cover Subterranean or Formosan termites. Customer agrees to maintain the treated structure free from any condition conducive to termite infestation including moisture, ro leaks, improper ventilation, or faulty plumbing. The existence of any of these conditions shall void the Service. Customer agrees to repair roof leaks and caulk, paint and screen the treate structure as needed to prevent Drywood termite infestation. In the event the premises are structurally modified or altered, Customer shall notify Orkin prior to such addition or alteration ar shall purchase the additional treatment required by the changes. Failure to do so will void the Service. ORKIN IS PERFORMING A SERVICE AND EXPRESSLY DISCLAIMS AN GUARANTEE OF ANY KIND, WHETHER EXPRESS OR IMPLIED FOR ANY INJURY OR DAMAGE RELATED TO THE SERVICE PERFORMED. CUSTOMER EXPRESSLY RELEASE ORKIN FROM ANY CLAIMS FOR TERMITE DAMAGE OR REPAIR.

CUSTOMER'S OBLIGATIONS TO MAINTAIN RETREATMENT SERVICE: Customer agrees to maintain the treated structure free from any condition conducive to termite infestatic including moisture, roof leaks, improper ventilation or faulty plumbing. Customer is required to identify and correct, at Customer's expense, all conducive conditions identified at the structu occurring after the execution of this Agreement. Customer agrees to repair roof leaks, caulk, paint and screen the treated structure as needed to prevent Drywood termite infestation. In th event the premises are structurally modified or altered, Customer shall notify Orkin prior to such addition or alteration and shall purchase the additional treatment required by the chango Customer shall allow Orkin to make periodic inspections for Drywood termites and retreat the structure as required. Failure to comply with these obligations will void the Service.
Customer expressly waives and releases Orkin from any liability for any claim or damages to the structure or contents, including treatment or retreatment, caused by a Infestation of Wood Destroying Fungi, Formosan Termites, Boring Beetles, or any other Wood Destroying Insects. Customer also waives and releases Orkin from liability fo any claim or injuries, damages, or losses of whatever nature or type related to mold or fungal growth.

RENEWAL: To maintain this Service, Customer shall pay an annual renewal fee of $ 179.00. The annual renewal will not increase for three (3) years after initial treatmer Thereafter, Orkin shall have the right to increase the annual renewal fee each year by an amount not to exceed ten percent (10%). If Orkin does not increase the Annual Renewal Payment any one or more years, at any subsequent increase Orkin may cumulatively include any amount it would have been permitted to increase in that prior year or period of years.

REINSPECTION: Orkin shall reinspect the treated structure as deemed necessary by Orkin or requested by Customer. Annual inspection will be made by Orkin if required by applicable sta law or regulations.

MEDIATION/ARBITRATION: ANY CONTROVERSY OR CLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT, OR THE SERVICES PERFORMED BY ORKIN UNDER THI AGREEMENT OR ANY OTHER AGREEMENT, REGARDLESS OF WHETHER THE CONTROVERSY OR CLAIM AROSE BEFORE OR AFTER THE EXECUTION, TRANSFER O ACCEPTANCE OF THIS AGREEMENT, INCLUDING BUT NOT LIMITED TO ANY TORT AND STATUTORY CLAIMS, AND ANY CLAIMS FOR PERSONAL OR BODILY INJURY O DAMAGE TO REAL OR PERSONAL PROPERTY, SHALL BE SETTLED BY BINDING ARBITRATION. UNLESS THE PARTIES AGREE OTHERWISE, THE ARBITRATION SHALL B ADMINISTERED UNDER THE RULES OF THE AMERICAN ARBITRATION ASSOCIATION ("AAA") AND SHALL BE CONDUCTED BY AAA. IF ADMINISTERED UNDER THE AA RULES, A CLAIM SHALL BE DETERMINED UNDER THE AAA SUPPLEMENTARY PROCEDURES FOR CONSUMER-RELATED DISPUTES IN CASES WHERE SUCH PROCEDURE ARE APPLICABLE. ANY OTHER CONTROVERSY OR CLAIM SHALL BE DETERMINED UNDER THE AAA COMMERCIAL ARBITRATION RULES. THE CUSTOMER AND ORKI AGREE THAT THE ARBITRATOR SHALL FOLLOW THE SUBSTANTIVE LAW, INCLUDING THE TERMS AND CONDITIONS OF THIS AGREEMENT. THE ARBITRATOR'S POWER TO CONDUCT ANY ARBITRATION PROCEEDING UNDER THIS AGREEMENT SHALL BE LIMITED AS FOLLOWS: ANY ARBITRATION PROCEEDING UNDER THIS AGREEMEN WILL NOT BE CONSOLIDATED OR JOINED WITH ANY ACTION OR LEGAL PROCEEDING UNDER ANY OTHER AGREEMENT OR INVOLVING ANY OTHER PREMISES, AND WIL NOT PROCEED AS A CLASS ACTION, PRIVATE ATTORNEY GENERAL ACTION OR SIMILAR REPRESENTATIVE ACTION. EITHER PARTY HAS THE RIGHT TO REQUIRE A PANE OF THREE (3) ARBITRATORS, BUT IN THE ABSENCE OF THE PARTIES' AGREEMENT, THE REQUESTING PARTY SHALL BE RESPONSIBLE FOR THE COST OF THE ADDITIONA ARBITRATORS. EITHER PARTY MAY REQUEST AT ANY TIME PRIOR TO THE HEARING THAT THE AWARD BE ACCOMPANIED BY A REASONED OPINION. THE AWAR RENDERED BY THE ARBITRATOR(S) SHALL BE FINAL AND BINDING ON ALL PARTIES, EXCEPT THAT A PARTY MAY WITHIN 30 DAYS OF THE ORIGINAL AWARD REQUEST A ARBITRAL APPEAL TO AN APPEAL TRIBUNAL, CONSTITUTED IN THE SAME NUMBER AND BY THE SAME PROCESS AS THE INITIAL ARBITRATOR(S). THE APPEALING PART SHALL BE RESPONSIBLE FOR THE FILING FEE AND OTHER ARBITRATION FEES AND COSTS SUBJECT TO AWARD BY THE APPEAL TRIBUNAL UNDER APPLICABLE LAW. TH APPEAL TRIBUNAL SHALL REVIEW ALL QUESTIONS OF LAW AND FACT UNDER A CLEARLY ERRONEOUS STANDARD. THE AWARD OF THE APPEAL TRIBUNAL SHALL B FINAL AND BINDING. JUDGMENT MAY BE ENTERED ON THE AWARD IN ANY COURT HAVING JURISDICTION THEREOF. CUSTOMER AND ORKIN ACKNOWLEDGE AND AGRE THAT THIS ARBITRATION PROVISION IS MADE PURSUANT TO A TRANSACTION INVOLVING INTERSTATE COMMERCE AND SHALL BE GOVERNED BY THE FEDERA ARBITRATION ACT. BEFORE HAVING RECOURSE TO ARBITRATION, CUSTOMER AND ORKIN EACH AGREES TO TRY IN GOOD FAITH TO SETTLE ANY CONTROVERSY O CLAIM BY AT LEAST FOUR (4) HOURS OF MEDIATION ADMINISTERED UNDER THE AAA COMMERCIAL MEDIATION RULES WITH ORKIN AGREEING TO PAY THE COSTS C THE MEDIATION. THE AAA MAY BE CONTACTED AT THE TOLL-FREE NUMBER 800.778.7879, OR THROUGH THE FOLLOWING WEBSITE: http://www.adr.org.

LIMITATION OF LIABILITY: Customer expressly waives any claim for economic, compensatory, or consequential damages relating to the existence of Drywood termites or Drywood termi damage, or for increased costs, loss of use, business interruption, diminution of value, or any "stigma" damage due to the presence of Drywood termites or Drywood termite damage. Th Customer acknowledges that Orkin is performing a service and except for any damage to the structure caused by Orkin in the performance of its services, Customer waives any claims f property damage. Customer agrees that under no circumstances shall Orkin be held liable for any amount greater than the amount paid by the Customer to Orkin for the termite service to t performed. **Nothing in this Agreement shall be construed as depriving the Customer of remedies available under applicable state consumer protection laws.**

CANCELLATION: CUSTOMER MAY CANCEL THIS AGREEMENT AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DA AFTER THE DATE OF THIS TRANSACTION.

I HAVE READ THE FRONT AND BACK OF THIS AGREEMENT AND AGREE TO ITS TERMS

Customer: [illegible] Date: 4-6-11
Street Address (Treated Premises): [illegible] Overseas Highway
City: [illegible] State: [illegible] Zip Code: 330[illegible]
Home Phone: 743-2124 Work Phone:
County Name: Monroe Is this within the City Limits? ☑ Yes ☐ No

Billing Name (if different):
Billing Address (if different):
City: State: Zip Code:
Type of structure to be treated: [illegible] Home

Inspector Name (PRINT): [illegible] Employee ID # or Certification #: 909245
Branch Telephone Number: 305-294-2584

THIS AGREEMENT IS NOT VALID UNTIL APPROVED BY THE BRANCH MANAGER

Branch Manager's Signature: Date:

1. Service Purchased:
   a. Initial Treatment Cost .... $ 1487 1487
   b. Minus Adjustments .... ($ ⌀)
   c. Additional Renewal for ____ Years ..... $ ⌀
   Subtotal (sum a - b + c) .... $ [illegible]
2. Other Items:
   a. Sales Taxes .... $ ⌀
   b. Other Fees .... $ ⌀
   Subtotal (sum a + b) .... $ ⌀
3. TOTAL: Price (sum 1 + 2) .... $ [illegible]
4. LESS: Down Payment .... ($ [illegible]
5. Unpaid Balance (3 minus 4) .... $ ⌀

METHOD OF PAYMENT: ☐ FINANCED - See Separate Finance Agreement
☐ CASH
☑ CHECK # 1437
☐ COMPLETE EASY PAYMENT FORM - Unpaid Balance Must Be Financed or Due Upon Completion

Branch Street Address: 5[illegible] Maloney Ave
City: Key West State: Fl Zip Code: 33040

Customer's Signature: [signature] Date:

termites

165133 REV. 2/2010

Contact Exit

TIBLINK NAFHLink

HOME BILL PAYMENT Options

Accounts Transactions Transfers Stop Payments Statements

Current Transactions Download Search

NAFH National Bank

9350 South Dixie Highway, Suite 1120, Miami, FL 33156

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image ?

Flip Rotate Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/679

1239

4/8/11

PAY TO THE ORDER OF Orkin Pest Control $1,487.00

One thousand Four Hundred Eighty Seven Dollars & 00 DOLLARS

2 SIGNATURES REQUIRED OVER $500

MEMO 10665-165

FDIC EQUAL HOUSING LENDER

NAFHLink

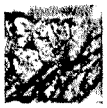
NAFH National Bank

9350 South Dixie Highway, Suite 1120, Miami, FL 33156

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image ?

Flip Rotate Return



Food

"PARTNERSHIP IN SAVINGS" REBATE STATEMENT

GFS gordon food service

Marketplace

This is NOT AN INVOICE - Please do not send payment.

5269 AT 0.255
INDEPENDENCE CAY INC
KATIE POWELL
PO BOX 500286
MARATHON, FL 33050-0286

Statement Date: 04/08/2011
Page: 2
Customer#:
Customer Since: 10/21/2007

PLEASE E-MAIL ANY CHANGE OF ADDRESS TO:
marketplace@gfs.com

QUARTERLY SAVINGS STATEMENT

Detail of Visits (01/01/2011 to 03/31/2011)

Date	Store	Visit Amount
01/04/2011	Key West (2508 N. Roosevelt Boulevard) FL	81.78
01/04/2011	Key West (2508 N. Roosevelt Boulevard) FL	738.43
03/17/2011	Key West (2508 N. Roosevelt Boulevard) FL	66.25
03/17/2011	Key West (2508 N. Roosevelt Boulevard) FL	148.75

Purchase Summary

Period from 01/01/2011 to 03/31/2011:
Your Purchases $ 1035.21

Year to date (2011)	
Your Purchases	$ 1035.21
Current Rate	1%
Your Savings	**$ 10.35**

Food

Gordon Food Service reserves the right to withhold a rebate to customers with outstanding debt owed to GFS. For information or to make payments on the returned check(s), contact Check Alert at 1-800-968-2282 and/or Telecheck at 1-800-366-1048. Your Partnership in Savings is not 1099 reportable. GFS Marketplace encourages you to contact your tax consultant to discuss specifics concerning taxability and reporting

NAFHLink

View Transactions for: Bet Bus

Current Balance: $1,408.44
Available Balance: **$1,408.44**

Transactions from 02/01/2011 to 02/28/2011 ?

View Range: Since Last Statement | 7 Days | 15 Days | 30 Days | All

Date:	Ref/Check No:	Description:	Debit:
02/28/2011	1219	Check	[illegible]
02/28/2011	1213	Check	[illegible]
02/28/2011	1211	Check	[illegible]
02/28/2011		DBT CRD 1951 02/25/11 00015681 DAFFY DOUGS QPS MARATHON FL Card# 7814	[illegible]
02/25/2011	1212	Check	[illegible]
02/25/2011	1215	Check	[illegible]
02/25/2011		DBT CRD 1018 02/25/11 00016691 WINN-DIXIE #0267 QPS MARATHON FL Card# 7814	[illegible]
02/24/2011	1214	Check	[illegible]
02/23/2011	1284	Check	[illegible]
02/23/2011		DBT CRD 1049 02/23/11 00031316 SPECIALTY TRUE VALUE H MARATHON FL Card# 7814	[illegible]
02/23/2011		DBT CRD 1049 02/23/11 00031317 EXXONMOBIL 96742192 MARATHON FL Card# 7814	[illegible]
02/22/2011		POS DEB 1349 02/22/11 00033429 KMART MARATHON FL Card# 7814	[illegible]
02/18/2011	1208	Check	[illegible]
02/18/2011		DBT CRD 1953 02/17/11 00017723 DAFFY DOUGS QPS MARATHON FL Card# 7814	[illegible]
02/18/2011		DBT CRD 1953 02/17/11 00017724 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
02/18/2011		POS DEB 0826 02/18/11 00013995 CVS 01808 Marathon FL Card# 7814	[illegible]
02/16/2011	1203	Check	[illegible]
02/16/2011	1202	Check	[illegible]
02/16/2011		POS DEB 1010 02/16/11 00029257 KMART MARATHON FL Card# 7814	[illegible]
02/15/2011		USATAXPYMT IRS CCD 270144502199425	[illegible]
02/14/2011	1206	Check	[illegible]
02/14/2011		DBT CRD 2027 02/13/11 00012594 WEST MARINE 1277 QPS MARATHON FL Card# 7814	[illegible]
02/14/2011		POS DEB 1043 02/13/11 00027468 KMART MARATHON FL Card# 7814	[illegible]
02/11/2011	1204	Check	[illegible]
02/11/2011	1205	Check	[illegible]
02/11/2011		DBT CRD 1938 02/10/11 00016458 DAFFY DOUGS QPS MARATHON FL Card# 7814	[illegible]
02/11/2011		DBT CRD 1938 02/10/11 00016459 COLLECTORS CORNER MARATHON FL Card# 7814	[illegible]
02/11/2011		DBT CRD 1938 02/10/11 00016460 ISLAND DISTRIBUTORS MARATHON FL Card# 7814	[illegible]
02/10/2011		POS DEB 0947 02/10/11 00001539 PUBLIX SUPER MA MARATHON FL Card# 7814	[illegible]
02/09/2011	1200	Check	[illegible]

02/08/2011	1197	Check	[illegible]
02/08/2011	1201	Check	[illegible]
02/08/2011		DBT CRD 2005 02/07/11 00030787 PAPA JOHN'S #1803 MARATHON FL Card# 7814	[illegible]
02/08/2011		POS DEB 1331 02/08/11 00120030 OFFICE DEPOT MARATHON FL Card# 7814	[illegible]
02/07/2011		POS DEB 1035 02/06/11 00001968 PUBLIX SUPER MA MARATHON FL Card# 7814	[illegible]
02/07/2011		DBT CRD 0430 02/05/11 00009006 COMCAST CABLE COMM 800-COMCAST FL Card# 7814	[illegible]
02/04/2011	1194	Check	[illegible]
02/04/2011	1198	Check	[illegible]
02/04/2011	1199	Check	[illegible]
02/04/2011		POS DEB 1048 02/04/11 00120015 OFFICE DEPOT MARATHON FL	[illegible]
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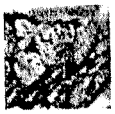
1 2



NAFHLink

View Transactions for: Bet Bus

Current Balance: $1,408.44
Available Balance: $1,408.44

Transactions from 02/01/2011 to 02/28/2011 ?

View Range: Since Last Statement | 7 Days | 15 Days | 30 Days | All

Date:	Ref/Check No:	Description:	Debit:
		Card# 7814	
02/04/2011		POS DEB 1052 02/04/11 00010082 OFFICE DEPOT MARATHON FL Card# 7814	[illegible]
02/03/2011	1196	Check	[illegible]
02/03/2011	1193	Check	[illegible]
02/03/2011		DBT CRD 1940 02/02/11 00029472 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
02/02/2011		DBT CRD 1953 02/01/11 00019525 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
02/01/2011	1177	Check	[illegible]
02/01/2011	1191	Check	[illegible]
02/01/2011		DBT CRD 1924 01/31/11 00025726 COCONUT CAY RESORT & M MARATHON FL Card# 7814	[illegible]
02/01/2011		DBT CRD 1924 01/31/11 00025725 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
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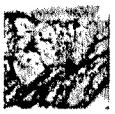
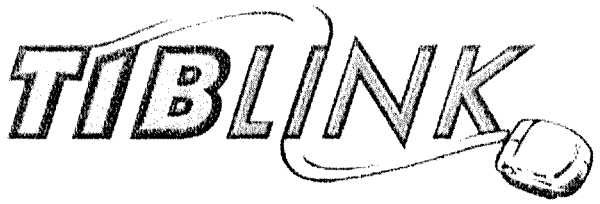
1 **2**





NAFHLinl

View Transactions for: Bet Bus

Current Balance: $1,408.44
Available Balance: $1,408.44

Transactions from 03/01/2011 to 03/30/2011 View Range: Since Last Statement | 7 Days | 15 Days | 30 Days | All

Date:	Ref/Check No:	Description:	Debit:
03/30/2011	1230	Check	[illegible]
03/30/2011		DBT CRD 2024 03/29/11 00028017 DAFFY DOUGS QPS MARATHON FL Card# 7814	[illegible]
03/29/2011		DBT CRD 1017 03/29/11 00023083 EXXONMOBIL 96742192 MARATHON FL Card# 7814	[illegible]
03/28/2011	1233	Check	[illegible]
03/28/2011	1232	Check	[illegible]
03/28/2011		DBT CRD 2011 03/25/11 00018240 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
03/28/2011		DBT CRD 2011 03/25/11 00018239 DAFFY DOUGS MARATHON FL Card# 7814	[illegible]
03/28/2011		DBT CRD 2011 03/25/11 00018241 MESSERMEISTER INC OJAI CA Card# 7814	[illegible]
03/23/2011	1229	Check	[illegible]
03/23/2011		DBT CRD 0455 03/23/11 00026230 COLLS AUTOMOTIVE INC. BIG PINE KEY FL Card# 7814	[illegible]
03/21/2011		POS DEB 1615 03/20/11 00049765 KMART MARATHON FL Card# 7814	[illegible]
03/18/2011	1228	Check	[illegible]
03/18/2011	1231	Check	[illegible]
03/17/2011		POS DEB 0955 03/17/11 00000696 OFFICE DEPOT 00 MARATHON FL Card# 7814	[illegible]
03/17/2011		POS DEB 0622 03/17/11 00004782 GFS Mktplc #078 KEY WEST FL Card# 7814	[illegible]
03/17/2011		POS DEB 0730 03/17/11 00574297 EXXONMOBIL MARATHON FL Card# 7814	[illegible]
03/17/2011		POS DEB 0625 03/17/11 00004784 GFS Mktplc #078 KEY WEST FL Card# 7814	[illegible]
03/15/2011	1224	Check	[illegible]
03/15/2011	1227	Check	[illegible]
03/14/2011	1222	Check	[illegible]
03/14/2011		POS DEB 1007 03/14/11 00953261 WINN DIXIE BIG PINE KEY FL Card# 7814	[illegible]
03/14/2011		POS DEB 1858 03/13/11 00961182 WINN DIXIE BIG PINE KEY FL Card# 7814	[illegible]

03/14/2011		POS DEB 0930 03/14/11 00499463 SHELL Service S RAMROD KEY FL Card# 7814	[illegible]
03/11/2011	1223	Check	[illegible]
03/11/2011	1226	Check	[illegible]
03/11/2011		POS DEB 1316 03/11/11 00013285 WINN DIXIE BIG PINE KEY FL Card# 7814	[illegible]
03/11/2011		DBT CRD 1946 03/10/11 00031082 DAFFY DOUGS QPS MARATHON FL Card# 7814	[illegible]
03/11/2011		DBT CRD 1946 03/10/11 00031083 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
03/10/2011	1221	Check	[illegible]
03/10/2011	1225	Check	[illegible]
03/09/2011		POS DEB 0820 03/09/11 00275067 SHELL Service S RAMROD KEY FL Card# 7814	[illegible]
03/09/2011		DBT CRD 1951 03/08/11 00022394 HTG CRYSTAL COVE RESOR MARATHON FL Card# 7814	[illegible]
03/04/2011	1216	Check	[illegible]
03/04/2011	1220	Check	[illegible]
03/04/2011		DBT CRD 1954 03/03/11 00023075 OFFICE DEPOT #478 MARATHON FL Card# 7814	[illegible]
03/04/2011		DBT CRD 1954 03/03/11 00023076 OFFICE DEPOT #478 MARATHON FL Card# 7814	[illegible]
03/03/2011	1217	Check	[illegible]
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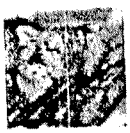
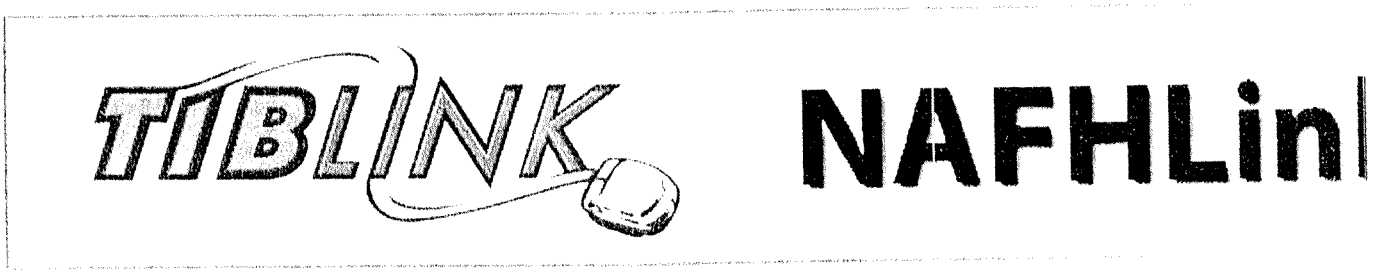
1 2





View Transactions for: Bet Bus

Current Balance: $1,408.44
Available Balance: $1,408.44

Transactions from 03/01/2011 to 03/30/2011 ? View Range: Since Last Statement | 7 Days | 15 Days | 30 Days | All

Date:	Ref/Check No:	Description:	Debit:
03/03/2011	1218	Check	[illegible]
03/03/2011		POS DEB 1406 03/03/11 00000027 USPS 1156550020 MARATHON FL Card# 7814	[illegible]
03/03/2011		DBT CRD 2006 03/02/11 00014678 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
03/02/2011	1209	Check	[illegible]
03/02/2011		DBT CRD 1024 03/02/11 00014682 SUNBIZ.ORG / FL. FIL TALLAHASSEE FL Card# 7814	[illegible]
03/01/2011	1210	Check	[illegible]
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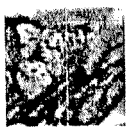
1 **2**



NAFHLink

View Transactions for: Bet Bus

Current Balance: $1,408.44
Available Balance: $1,408.44

Transactions from 04/01/2011 to 04/30/2011 ?

View Range: Since Last Statement | 7 Days | 15 Days | 30 Days | All

Date:	Ref/Check No:	Description:	Debit:
04/29/2011	1257	Check	[illegible]
04/29/2011	1258	Check	[illegible]
04/29/2011	1256	Check	[illegible]
04/29/2011		DBT CRD 1929 04/28/11 00017266 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
04/28/2011	48000298	Misc Debit	[illegible]
04/28/2011		POS DEB 1652 04/27/11 00001448 PUBLIX SUPER MA MARATHON FL Card# 7814	[illegible]
04/27/2011	1250	Check	[illegible]
04/27/2011		DBT CRD 0436 04/27/11 00024885 WALGREENS #3574 MARATHON FL Card# 7814	[illegible]
04/26/2011	1255	Check	[illegible]
04/26/2011	1249	Check	[illegible]
04/26/2011	1252	Check	[illegible]
04/26/2011	1254	Check	[illegible]
04/26/2011	1247	Check	[illegible]
04/25/2011	1243	Check	[illegible]
04/25/2011		DBT CRD 2005 04/22/11 00032357 DAFFY DOUGS MARATHON FL Card# 7814	[illegible]
04/25/2011		DBT CRD 2000 04/24/11 00011384 OWENS OIL #12 KEY WEST FL Card# 7814	[illegible]
04/25/2011		DBT CRD 2005 04/22/11 00032358 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
04/25/2011		DBT CRD 0942 04/23/11 00030284 GFS MKTPLC #0788 KEY WEST FL Card# 7814	[illegible]
04/22/2011	1253	Check	[illegible]
04/21/2011	1251	Check	[illegible]
04/21/2011		DBT CRD 1941 04/20/11 00016741 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
04/20/2011	1242	Check	[illegible]
04/20/2011		POS DEB 0933 04/20/11 00090933 OFFICE MAX KEY WEST FL Card# 7814	[illegible]
04/19/2011		USATAXPYMT IRS CCD 270150845938575	[illegible]
04/18/2011		DBT CRD 2033 04/17/11 00021091 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
04/15/2011	1239	Check	[illegible]
04/15/2011	1648	Check	[illegible]
04/15/2011	1246	Check	[illegible]
04/15/2011		USATAXPYMT IRS CCD 270150471614600	[illegible]
04/13/2011	1244	Check	[illegible]
04/13/2011		DBT CRD 1939 04/12/11 00018979 THE HOME DEPOT 6302 MARATHON FL Card# 7814	[illegible]
04/13/2011		DBT CRD 1939 04/12/11 00018978 SHELL OIL 575425468QPS MARATHON FL Card# 7814	[illegible]
04/12/2011	1241	Check	[illegible]

04/12/2011	51224	Check	[illegible]
04/12/2011	1245	Check	[illegible]
04/11/2011	1237	Check	[illegible]
04/08/2011	1240	Check	[illegible]
04/07/2011	1235	Check	[illegible]
04/07/2011	1238	Check	[illegible]
04/05/2011		DBT CRD 1943 04/04/11 00019559 OFFICE DEPOT #478 MARATHON FL Card# 7814	[illegible]
04/04/2011		POS DEB 1042 04/03/11 00426008 WALGREEN COMPAN MARATHON FL Card# 7814	[illegible]
04/01/2011	1236	Check	[illegible]
04/01/2011		DBT CRD 1933 03/31/11 00027211 DAFFY DOUGS QPS MARATHON FL Card# 7814	[illegible]
Totals (this page):		***Transactions: 43***	***Debits:*** [illegible]

$4961.04 Electricity

reated by 366josh - 05/19/2011 08:54:14 AM EDT

Transaction History : INDEPENDENCE CAY INC, Cust#:

Account Level Set Aside

Account	Rate Sched	Serv Loc #	Service	Provider	Service Addr	Service Description	Serv Map Loc	Emer Addr
305900014	GENSV	3059000	ELEC -...	COOP - C...	1699 OVERSEAS HWY		99 OVERSEAS HWY	PARRISH

AR View | File Maintenance View | Capital Credits | Checks

Transaction History Control Panel

Include File Maintenance Filter By Service Location

Update Dt	Transaction	Activity	UA Adjust	AR Adjust	AR Balance
05/12/2011 03:21:25	BILLING	Cycle		654.00	654.00
04/21/2011 12:34:58	PAYMENT	CRPMT	0.00	437 -437.00	0.00
04/12/2011 03:20:33	BILLING	Cycle		437.00	437.00
03/29/2011 11:25:56	PAYMENT	REMIT	0.00	-471.00	0.00
03/12/2011 03:20:05	BILLING	Cycle		471.00	471.00
02/25/2011 11:08:20	PAYMENT	REMIT	0.00	-486.00	0.00
02/11/2011 03:19:51	BILLING	Cycle		486.00	486.00
01/25/2011 12:04:59	PAYMENT	CRPMT	0.00	-432.00	0.00
01/12/2011 03:19:45	BILLING	Cycle		432.00	432.00
01/10/2011 08:15:57	PAYMENT	CRPMT	0.00	-527.80	0.00
01/04/2011 03:01:03	PENDQ	INSERT		7.80	527.80
12/11/2010 03:19:11	BILLING	Cycle		511.39	520.00
12/03/2010 13:52:28	PAYMENT	CRPMT	0.00	-574.00	8.61
12/03/2010 03:00:22	PENDQ	INSERT		8.61	582.61
11/11/2010 03:20:10	BILLING	Cycle		574.00	574.00
11/08/2010 14:36:54	PAYMENT	CRPMT	0.00	-828.24	0.00
11/03/2010 03:00:35	PENDQ	INSERT		12.24	828.24
10/18/2010 08:05:47	PAYMENT	CRPMT	0.00	-800.00	816.00
10/13/2010 03:20:14	BILLING	Cycle		826.33	1,616.00
10/05/2010 03:00:42	PENDQ	INSERT		11.67	789.67
09/11/2010 03:18:20	BILLING	Cycle		778.41	778.00
08/27/2010 12:42:41	PAYMENT	CRPMT	0.00	-27.41	-0.41
08/12/2010 03:20:59	BILLING	Cycle		806.00	27.00
08/05/2010 11:17:28	PAYMENT	REMIT	0.00	-779.00	-779.00
07/15/2010 17:15:15	PAYMENT	EBILL-CH	0.00	-779.00	0.00
07/13/2010 03:20:57	BILLING	Cycle		779.00	779.00
07/13/2010 03:20:40	DEPOST	MODIFY		0.00	0.00
06/26/2010 11:20:36	PAYMENT	EBILL-CH	0.00	-640.00	0.00
06/11/2010 03:20:29	BILLING	Cycle		640.00	640.00
05/12/2010 16:00:46	PAYMENT	EBILL-CH	0.00	-543.00	0.00
05/12/2010 03:18:14	BILLING	Cycle		543.00	543.00
04/22/2010 14:25:21	PAYMENT	EBILL-CH	0.00	-381.00	0.00

Related

654.00

dates identified

amount billed

amount paid

Summary of account billed/paid

Total paid

$4,961.04

0305900014

FLORIDA KEYS ELECTRIC COOPERATIVE ASSOCIATION, INC.

P.O. BOX 377 TAVERNIER FL 33070-0377

COOPERATIVE CONNECTIONS

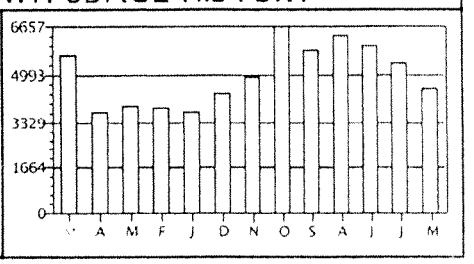
1202 1 AV 0.340 4 1202
INDEPENDENCE CAY INC C-4 P-4
PO BOX 500286
MARATHON FL 33050-0286

- Payment is not avoided by failure to receive a bill.
- EMPLOYEE IDENTIFICATION - Our authorized representatives carry Cooperative identification with a photograph. Please do not hesitate to ask for identification before admitting any employee to your premises.
- If service is interrupted, check your fuses or circuit breakers. See if neighbors have service. Please report promptly if you believe trouble is on FKEC lines.
- When reporting trouble or anything unusual, please give your NAME, ACCOUNT NUMBER, and METER NUMBER as listed on this bill.
- It is your responsibility to insure we have access to all meters.
- Next reading date is subject to change.
- Next reading date is: 06/09/2011

KWH USAGE HISTORY

Current Month's Average KWH Per Day

177



ACCOUNT NUMBER	METER NUMBER	BILL MAILED	LOCATION PHONE	OTHER PHONE
	16369587	05/12/2011	(305) 743-3121	
ACCOUNT LOCATION	1699 OVERSEAS HWY / PARRISH B1L18			

ACTIVITY SINCE LAST BILL	$ AMOUNT	CURRENT BILL INFORMATION	$ AMOUNT
PREVIOUS BALANCE	437.00	CUSTOMER CHARGE	21.00
PAYMENT	437.00 CR	ENERGY CHARGE	130.41
		POWER COST	364.13
		EQUITY CHARGE	71.61
		SALES TAX	51.18
		GROSS RECPT TAX	15.05
		OPER ROUNDUP	0.62

not submitted for reimbursement

BILLING PERIOD DATES	RATE		
04/08/2011 TO 05/10/2011	GENERAL SERVICE	TOTAL DUE NOW	654.00
TO	CODE	DELINQUENT DATE	06/01/2011
	REGULAR	AFTER DELINQUENT DATE PAY	663.81
		POWER COST PER KWH	.0642200

KWH METER READING FROM	TO	MULTIPLIER	USAGE	USAGE 1 YEAR AGO
8381	14051	1	5670	4505

PAYMENT POLICY: All bills are due within 20 days from the "BILL MAILED" date (above). Accounts are considered delinquent if they are not paid by 5:00PM on the delinquent date. A delinquent notice will be mailed out with a Disconnect Date of the "Next reading date" (see above).

MEMBER'S SIGNATURE (REQUIRED TO CHANGE ADDRESS)

BILLS ARE DUE UPON RECEIPT

DELINQUENT DATE	ACCOUNT NO.	AMOUNT DUE
06/01/2011		654.00

2100006692
INDEPENDENCE CAY INC
PO BOX 500286
MARATHON FL 33050-0000

FLORIDA KEYS ELECTRIC COOPERATIVE
ASSOCIATION, INC. 01
PO BOX 377
TAVERNIER FL 33070-0377

110240305900014000065400000066381051220117

Independence Cay Inc.

PO# 00034478 Account # 03247-530340 Vendor # 93456

Contract Period 10/1/10 thru 9/30/11 Award Amount: $15,000.00

Paid Date	Invoice	Amt Rqst'd	Allowable Amt	Paid to Date	Balance $15,000.00
5/31/2011	MAY11HSO	15,000.00	2,920.00	2,920.00	12,080.00
				2,920.00	12,080.00

PAID TO DATE

Total:	2920.00
Balance:	$12,080.00

MAY11HSO non-allowed:

Lease payments	9,500.00	Lease not submitted
Electric bills	1,628.00	Prior to grant period
Electric bill - Dec.	7.80	Late fee
Food bills	1,035.21	No itemized receipts
Termite treatment	1,487.00	Depends on lease conditions
	13,658.01	

deduct sales tax.

EXHIBIT M

INDEPENDENCE CAY, INC.'S REIMBURSEMENT REQUEST FOR THE SHAL

SHAL Grant

Award 5,250.00 Shelter Operations

Salaries	3,000
Rent	2000
Building	250

Building

Paid (receipts attached)

Debit Card xxx7814

4/11/11	66.57	Home Depot	4/15/11	33.15	H.D.
4/19/11	54.82	Home Depot			
4/21/11	87.51	Home Depot			
4/29/11	31.66	Home Depot			
5/5/11	7.77	Home Depot			

Salaries

(cancelled checks attached)

Check #	descrip	to	date	amount
~~1/21/2011~~				
1186	1/7-1/21/11	Kirk Maconaughey	1/21/2011	1,521.25
1218	2/15-3/1/11	Kirk Maconaughey	2/25/11	1,521.25

Rent

1245	Rent	Ross Elwell	4/10/11	1,900.00
1175	Elec	FKEC	1/7/11	527.80

SHAL (1)

More saving.
More doing.

4555 OVERSEAS HIGHWAY
MARATHON, FL 33050 (305)289-1966

6302 00008 90319 04/11/11 12:06 PM
CASHIER ERICA - EH04G1

077089011708 3PC PERF SET <A>	13.97
781756000437 100'CORD ORG <A>	16.97
022367570538 INTLTXSGB1GL <A>	
2@15.49	30.98
SUBTOTAL	61.92
SALES TAX	4.65
TOTAL	$66.57
XXXXXXXXXXXX7814 MASTERCARD	66.57
AUTH CODE 151779/4085324	TA
P.O #/JOB NAME: 0	

08 90319 04/11/2011 2451

RETU
POLICY ID POLICY DEFINITIONS
A 1 DAYS POLICY EXPIRES ON
THE HOME DEP 07/10/2011

PENDENCE CAY INC.

HWAY, MARATHON,

UTHORIZATION REQ

More saving.
More doing.

4555 OVERSEAS HIGHWAY
MARATHON, FL 33050 (305)289-1966

6302 00004 39679 04/15/11 10:08 AM
CASHIER KATHLEEN - KG210Y

051131790797 TREAD TAPE <A>	21.97
076607053176 MULT 1/3 M <A>	3.97
076812010148 BUCK 6N1SD <A>	3.97
~~040000004356 CANDY <A>~~	~~0.99N~~
SUBTOTAL	30.90
SALES TAX	2.25
TOTAL	$33.15
XXXXXXXXXXXX7814 MASTERCARD	33.15
AUTH CODE 568939/0040014	TA
P.O.#/JOB NAME: INDEPENDENCE CAY	

04/15/2011 8327

AMOUNT 66.-7 | 32.15

DATE 4/10/11 | 4/15/11

PAYEE Home Depot | Home Depot

PAYEE ADDRESS

FOR paint for Kitchen + brushes | treal tape for stairs, screw driver

REQUESTED BY Kirk Maconaughey

#5

SHAL (1)

-Card

511

Depot

More saving.
More doing.

4555 OVERSEAS HIGHWAY
MARATHON, FL 33050 (305)289-1966

6302 00008 08071 04/19/11 01:49 PM
CASHIER JENSINA - JMS1712

2367584597 GLN INT SG <A> 23.44
093581000019 AMER FLAG <A>
2@9.98 19.96N
7426332508 STAIN <A> 8.98

11

SUBTOTAL	52.38
SALES TAX	2.44
TOTAL	$54.82
XXXXXXXXXX7814 MASTERCARD	54.82
AUTH CODE 889028/6086558	TA
I.D.#/JOB NAME: INDEPENDECE KEY	

54.82

6302 08 08071 04/19/2011 7172

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	07/18/2011

THE HOME DEPOT RESERVES THE RIGHT TO LIMIT / DENY RETURNS. PLEASE SEE THE RETURN POLICY SIGN IN STORES FOR DETAILS.

GUARANTEED LOW PRICES
LOOK FOR HUNDREDS OF
LOWER PRICES STOREWIDE

for Hallway, BR. Kitchen

requested Kirk Maconaughe

SHALD

More saving.
More doing.

rebit Card

4555 OVERSEAS HIGHWAY
MARATHON, FL 33050 (305)289-1966

6302 00005 94549 04/21/11 03:13 PM
CASHIER MONA - MLR1030

792145352907	CEILING FAN <A>	64.97
092926999001	FAN <A>	12.96
046878279438	HOSE REPAIR <A>	3.47
	SUBTOTAL	81.40
	SALES TAX	6.11
	TOTAL	$87.51
XXXXXXXXXXXX7814	MASTERCARD	87.51
AUTH CODE 289585/4052256		TA
P.O.#/JOB NAME: 0		

/22

6302 05 94549 04/21/2011 8639

7.51

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	07/20/2011

THE HOME DEPOT RESERVES THE RIGHT TO LIMIT / DENY RETURNS. PLEASE SEE THE RETURN POLICY SIGN IN STORES FOR DETAILS.

GUARANTEED LOW PRICES
LOOK FOR HUNDREDS OF

tome Depot

Ceiling fan for Kitcha and Adam's Room

Requested By KM

SHAW (1)

More saving.
More doing.

4555 OVERSEAS HIGHWAY
ARATHON, FL 33050 (305)289-1966

00002 88662 04/29/11 12:03 PM
IER MISTY - MXH2436

060111 92-5/3 STUD <A>
.62
104498 4X8 3/8 BC <A> 10.48
18.97

SUBTOTAL 29.45
SALES TAX 2.21
TOTAL $31.66
XXXXXX7814 MASTERCARD 31.66
CODE 727500/6024334 TA
#/JOB NAME: INDEPENDANCE CAY

02 02 88662 04/29/2011 2872

RETURN POLICY DEFINITIONS
OLICY ID DAYS POLICY EXPIRES ON
1 90 07/28/2011

RIGHT TO

Independence Cay

[redacted]

Payment Authorization Request

Debit

r:

31.66

4/29/11

Payee: Home Depot

Payee Address:

For: ~~kitch~~ bathroom repairs

Requested by: ~~Jackson~~ KIRK

SHAL (1)

More saving.
More doing.

4555 OVERSEAS HIGHWAY
THON, FL 33050 (305)289-1966

00005 21401 05/05/11 02:38 PM
IER CHRISTY - CDM6461

030633 2 3/8 TENS <A>
83
1/4X21/2LSCR <A> 3.32
0.32
5/16X21/2LSC <A> 3.52
0.38

SUBTOTAL 7.22
SALES TAX 0.55
TOTAL $7.77
XXXXX7814 MASTERCARD 7.77
DE 274224/0054177 TA
B NAME: INDEPENDENCE CAY

302 05 21401 05/05/2011 0749

ETURN POLICY DEFINITIONS
CY ID DAYS POLICY EXPIRES ON
1 90 08/03/2011

ME DEPOT RESERVES THE RIGHT TO
DENY RETURNS. PLEASE SEE THE
N POLICY SIGN IN STORES FOR
DETAILS.

Independence Cay

[redacted]

Payment Authorization Request

it: Debit

er:

7.77

5/5/11

Home Depot

ess:

For: ~~Winter bathroom~~ tool

Requested by: ~~Joe Scott~~ KIRK

SHAL (2)

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

?

Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1186

1/21/2011

PAY TO THE ORDER OF Kirk Macnaughey $ **1,521.25

One Thousand Five Hundred Twenty-One and 25/100********** DOLLARS

Kirk

2 SIGNATURES REQUIRED OVER $500

MEMO salary
1/7/-1/21/11

AUTHORIZED SIGNATURE

⑈001186⑈ ⑆000015212 5⑈

Details on Back.

Security Features Included

SHAL 2

TIBLINK

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image

Return

INDEPENDENCE CAY, INC
P.O. BOX 500288
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-[illegible]

1218

2/25/11

PAY TO THE ORDER OF Kirk Maconaghy $ 1521.25

One thousand Five Hundred twenty One Dollars 25 DOLLARS

2 SIGNATURES REQUIRED OVER $[illegible]

MEMO - Salary Payroll thru 31/11

AUTHORIZED SIGNATURE

Details on Back.

Security Features Included

⑈001218⑈

Kirk Maconaghy

11 1
1521.25
1521.25
2 527.80
1900.00
5,470.30

SHAL (3)

TIBLINK

SHAL

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image ?

Return

INDEPENDENCE CAY, INC
P.O. BOX 500288
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1245

4/10/11

PAY TO THE ORDER OF Ross Elwell $ 1,900.-

Nineteen hundred and 00/100 DOLLARS

2 SIGNATURES REQUIRED OVER $500

MEMO rent

AUTHORIZED SIGNATURE

⑈001245⑈

For Deposit

Ross Elwell

SHOL (3)

TIB Bank

Electronic Banking Customer Support: 305.246.9741 or toll free 1.866.613.4028

View Check Image ?

Return

INDEPENDENCE CAY, INC
P.O. BOX 500286
MARATHON, FL 33050
305-743-3121

TIB BANK OF THE KEYS
MARATHON, FL 33050
63-928/670

1175

1/7/11

PAY TO THE ORDER OF F.K.E.C. $ 527.80

Five Hundred twenty Seven Dollars + 80 DOLLARS

2 SIGNATURES REQUIRED OVER $500

MEMO

AUTHORIZED SIGNATURE

⑈001175⑈

Details on Back.

Security Features Included

20110111 13090244 0308023484

FLORIDA KEYS ELECTRIC COOP ASS'N, I
FOR DEPOSIT ONLY

EXHIBIT N

COUNTY ADMINISTRATOR'S AUDIT RESPONSES

COUNTY of MONROE
KEY WEST FLORIDA 33040
(305) 294-4641

BOARD OF COUNTY COMMISSIONERS
Mayor David Rice, District 4
Mayor Pro Tem Kim Wigington, District 1
George Neugent, District 2
Heather Carruthers, District 3
Sylvia J. Murphy, District 5

Monroe County
Board of County Commissioners
Office of the County Administrator
The Historic Gato Cigar Factory
1100 Simonton Street, Suite 205
Key West, FL 33040
(305) 292-4441 – Phone
(305) 292-4544 – Fax

Received
FEB 17 2012
Finance Dept.

February 16, 2012

Clerk of the Court
Mr. Danny Kolhage
500 Whitehead Street
Key West, Florida 33040

Dear Mr. Kolhage,

Below please find my responses to the audit findings of the Draft Audit Report of Monroe County Human Services Advisory Board Grants and Grant Policies and Procedures dated January 26, 2012.

1. HSAB Agreements

Recommendation(s):

1. We recommend that the HSAB Agreements contain specific information on which expenses are approved for funding.
2. We recommend that the HSAB Agreements require reimbursement requests be sent to County staff for review and approval before submission to the Clerk's Finance Department.

County Administrator Response:

County staff is not aware of any problems related to the funding of ineligible services or expenses that have prompted a recommendation to require additional internal controls beyond those currently in existence.

All contracts are reimbursement-based; an organization must first provide the program service, pay the expenses for the program service, and provide the proper documentation related to the expense. Only then will the County make a payment to the organization.

Attachment C in each contract/agreement describes the services eligible for funding. County staff, during preparation of the agreements, ensures that the language in Attachment C is consistent with the services that were applied for and approved by the HSAB.

Currently, HSAB requests for reimbursement go directly to Finance; a process that has been in place for several years. The Finance Department carefully scrutinizes and documents every expense prior to payment. The Finance Department has copies of all agreements, including all Attachment Cs. Only expenses directly related to those services are eligible to be reimbursed.

Staff Recommendation:

Staff agrees that there are varying levels of specificity in these service descriptions and will endeavor to ensure that Attachment C service descriptions contain more specific information related to expenses.

The additional internal control of County staff review of invoices may impact staff resources. Also, since the Finance Department conducts its own thorough review of each expense in each reimbursement request, the additional review from County staff may be duplicative.

2. Written and approved HSAB policies and procedures

Recommendation(s):

1. We recommend that HSAB policies and procedures be codified and formally approved by the Board of County Commissioners.
2. The Board of County Commissioners should consider reviewing current guidelines as well as issuing new guidelines and long-term strategies for the HSAB to help address County needs.

County Administrator Response:

The HSAB and County staff adhere to all policies and guidelines. All HSAB policies and guidelines have been approved by the Board of County Commissioners and were established through the following board actions:

- Resolution 077-1991;
- Resolution 056-1992;
- Resolution 093A-2002;
- Recommendations from the 2001 Human Services Review Committee approved at the February 13, 2002 BOCC meeting; (These are the major HSAB guidelines and were not mentioned in the Audit Report's findings and recommendations.)
- Resolution 277-2009;
- Recommendations from the 2010 Working Group, approved by the BOCC in November 2010.

- There was also a Task Force that was convened by BOCC direction at the July 2006 meeting, and whose members were approved at the August 2006 meeting. The purpose of the Task Force was to "eliminate duplication of services." It is unclear whether the Task Force presented any formal recommendations to the BOCC for approval.

There are a few operational HSAB procedures, such as the funding cycle time line, funding availability notices and board liaison, which have not been specifically addressed by the BOCC. There are also specifics related to the applications themselves and the evaluation process, such as the ramification of submitting an application that is missing a schedule or an attachment or the relative importance of match, that have not been specifically approved by the BOCC.

County staff will organize and compile the *current* guidelines and policies approved by various BOCC actions into a single document that shall be presented to the BOCC for discussion and approval.

Staff will await further direction from the BOCC with regard to current guidelines, policies and procedures, as well as any additional actions to be taken.

Regarding the Audit Report's Discussion of Weighted Percentages:
The establishment of the three funding categories, each with an assigned relative weight (65% for medical and mental health, 35% for core services, 5% for quality of life), was one of the guidelines recommended by the Human Services Review Committee and approved by the BOCC in February 2002. (See attached.)

These were sunsetted for two years in 2010 by the HSAB Working Group. The HSAB Working Group was convened to review HSAB guidelines and policies. Specifically, it discussed the value and application of weighted percentages, and ultimately recommended sunsetting the weighted percentages for two years. The group agreed that given the changes in the current economic environment, there were emergent needs that could be viewed as equally important as medical and mental health services, such as emergency food. HSAB members also reiterated that the weighted percentages guidelines were always viewed as flexible, rather than as firm limitations. The recommendations approved by the BOCC state:

> *As guidelines (guidelines is underlined in the original recommendations) for the HSAB to consider in making its funding recommendations, medical services would receive 65%, core services 30%, and quality of life improvement services 5% of total funding.* ***The actual recommendations of the HSAB may vary from these guidelines at the discretion of the HSAB.***

In FY 12, HSAB absorbed six BOCC line item-funded entities. Two were added to the medical group, one was added to the core services group, and three were added to the quality of life category. These organizations came into the HSAB with their funding from BOCC, so they did not impact the funding of any other organization. They did impact the overall distribution among the categories, as you can see from the FY 12 distribution before and after.

These are the actual percentages for medical and mental health, core services, and quality of life categories, respectively, over the past several years:

- FY 12: 50.0, 48.3 and 1.7 (new BOCC line items not calculated in)
- FY 12: 55.5, 39.8 and 4.7 (with new BOCC line items calculated in)
- FY 11: 54.6, 45.0 and 0.4
- FY 10: 54.3, 44.4 and 1.3
- FY 09: 57.1, 41.3 and 1.6

Regarding the Audit Report's Discussion of Moving Entities back to HSAB from BOCC line item funding:

In 2002, the HSRC recommended moving some line item funded organizations included those providing recreational and medical/mental health services over to HSAB, and keeping those whose funding is required by law, such as Baker Act services and cultural programs as directly-funded line items overseen by the Commission. Although this policy was adopted by the Commission, most applicants were moved back to line item status by the Commission piecemeal over the following years, and new organizations (including bird rescue centers and the Upper Keys Community Pool) were added to line item status.

The 2010 Working Group also revisited this issue. Like its predecessor, it recommended that those organizations whose funding is not required by statute or ordinance, be brought back under HSAB. Bringing all organizations into HSAB is an attempt to enhance fairness, transparency and oversight as all organizations must complete and submit to the formal HSAB application and review process. (For BOCC line items, there is no formal application or review process.) Those organizations that were moved to HSAB include the recreational programs: Big Pine Athletic Association, Heart of the Keys Youth, Kids Come First and YMCA; and the medical and mental health programs: Rural Health Network and Keys To Recovery. These were all moved to HSAB with their current funding amounts and therefore did not negatively impact the overall HSAB funding amount.

This 2010 Working Group recommendation was entirely consistent with the Board-approved 2002 HSRC recommendation:

> *Funding required by law, such as Baker Act services, will remain directly funded by the BOCC, as will funding for cultural programs. Mental health services, medical services and recreational services, formerly funded directly by the BOCC as part of the budget process will now apply to the HSAB.*

3. Monitoring and performance measures.

Recommendation(s):

1. We recommend that periodic site visits be made to view the program.

2. We recommend that performance information be designed and evaluated to monitor the effective use of resources.
3. We recommend that the statistical analysis required be designed by the HSAB and a corresponding report generated by staff to be used as a tool for justification of funding recommendations.

County Administrator Response:
This section of the audit address two separate components: (1) monitoring and performance measures related to the specific services an organization provides and (2) performance measurements for organizations themselves (i.e., transparency, administrative versus program costs, compensation of executive director, etc.)

1) Program-Centered Performance Measures

The HSAB requires that organizations provide performance measure information, in narrative and on a standardized form, and utilizes this information in its evaluation process for funding recommendations. This information helps to demonstrate to the HSAB that organizations are utilizing their public funds in a responsible and efficient way. Each organization certifies that the information it provided to us in the application and all attachments is true and correct.

- In the HSAB application, organizations are required to discuss their mission, their overall services, the specific types of services to be funded with HSAB funds, their target population, how many participants or clients will be served in which services, and how much those services cost. They are required to discuss how their HSAB funding was utilized in the past year and how it is to be utilized in the coming year. They are asked to cite reports, studies, and statistics to demonstrate the need for the services they provide. They are also asked to discuss their outcomes and to discuss how they are being effective.

- Each organization is responsible for developing its own performance measures and to track and report those measures to the HSAB in order to support their funding request. As part of the HSAB application, each organization is required to complete Attachment C of the HSAB application. This is a standardized form that solicits tangible and quantitative measures, for the past programmatic year, specifically: types of services, frequency of service delivery, geographic location of service delivery, target population for services, unduplicated participant numbers, residency of participants, and a brief discussion of general outcomes.[1]

- Additionally, throughout the year, organizations typically choose to provide more qualitative information that includes more detail and narrative on their own, unique outcomes and their accomplishments; including annual reports, press clippings, editorials, photographs, etc.

[1] Examples of FY 12 Attachment Cs are attached.

- County staff monitors performance reports to ensure that organizations are providing the types and frequency of services, and serving the numbers of participants for which they were funded.

Non-profits typically produce services that are complex. Performance measures such as clients served, frequency of services, and types of services are easy to quantify, measure, track and report. Developing quantifiable measures for outcomes and longer-term societal improvements, and establishing an absolute connection between program activity and impact are far more challenging.

When the Good Health Clinic serves 349 uninsured patients, with primary care health services, who otherwise had no access to medical care, or Grace Jones Day Care Center provides backpacks filled with food to 150 children of impoverished families, or the Florida Keys Children's Shelter provided shelter, food and counseling to 142 abused or runaway Monroe County youth, or the Rural Health Network provides 11,000 subsidized dental care visits for low-income families, we know they are providing the services for which they are receiving funding.

We do not know for sure whether or not the uninsured patients of the Good Health Clinic or Rural Health Network have better long-term health outcomes, or whether or not the teens being sheltered do not end up homeless and in our mental health or criminal justice system, or whether or not the little kids with back pack food have better social and academic long-term outcomes. But we can reasonably assume that these services have a positive humanitarian and societal impact without necessarily having to expend resources to find ways to quantify it.

Quantifying, standardizing, and tracking outcomes are difficult given that the different types of outcomes and the fact that different programs and services have varying outcomes.[2] There are physical outputs (like types of and frequency of services, number of classes, number of visits), efficiency outcomes (cost per counseling session), intermediate outcomes (number of clients that participated/attended/completed, number of participants that report satisfaction with service, number of participants who report a better understanding of risk factors, number of participants who report an actual behavioral improvement) and long-term outcomes (participants graduating from high school, clients experiencing improved health, reduction of local breast cancer mortality rates).

All of our organizations are asked to articulate outcomes and impacts to help demonstrate their effectiveness and many to them try to quantify and track them, but even then there is considerable uncertainty. (What is their data collection strategy? Is it appropriate? Is it reliable? What is the County's role in this, if any?)

Measuring and tracking outcomes and impacts to try to determine the comparative value and efficiency of services funded by HSAB is especially challenging given the wide diversity of program areas funded (ranging from youth afterschool to emergency shelter to primary medical care), the size of the organizations funded (total operating budgets range from $52,000 to over

[2] Attached is an "Outcomes" spreadsheet illustrating the many types of measures and outcomes utilized and reported by our funded organizations.

$10,000,000), and HSAB funding amounts (ranging from $5,000 to over $500,000). Also, because organizations often request funding for different programs and services from one year to another, tracking year-to-year outcomes isn't always possible.

Staff does not currently quantify, measure, or track intermediate and long-term outcomes. It recommends that the BOCC determine whether the current measures we track are sufficient or whether we should devote resources to quantify, track and monitor additional outcomes, and if so, to consider what types of outcomes it would like to see quantified and reported on, and how best to track and monitor those.

2) Organization-Centered Measures

The report cites Charity Navigator's ratings system and benchmarks for measuring the integrity of charitable organizations. Its benchmarks are standard non-profit industry measures for determining financial integrity, and the HSAB already requires funded organizations to provide this information to them as part of their evaluation and funding recommendation process. The audit report indicates the large majority of HSAB-funded organizations meets or exceeds Charity Navigator's measures.[3]

Like Charity Navigator, the HSAB evaluates the financials and boards of each applicant. The funding application specifically requires:

- Financial documents including: 501c3 status, annual audited financial statements [4], IRS Form 990s for the most recently completed fiscal year [5], By-Laws, and Policies and Procedures Manuals.

- Budget schedules including a line item breakdown of the organization's total expenses (for current and past fiscal year), a line item breakdown of the organization's total revenues (for current and past fiscal year), and staff positions with compensation details (for current and past fiscal year), including CEO or Executive Director compensation.

- Proof of active, independent boards, including an updated Board of Directors list that shows a minimum of 5 directors and their terms, along with the meeting minutes that demonstrate annual elections of officers.

Charity Navigator's value is limited however, in several significant ways. First, Charity Navigator does not rate the types of organizations in HSAB. Ninety-four percent (94%) of the County's HSAB and BOCC line item organizations are <u>not</u> rated in Charity Navigator. On February 2, 2012, County staff researched the ratings in Charity Navigator for each of our funded organizations. Only 2 out of our 30 organizations are in Charity Navigator: Red Cross with a rating of 62.24 or 4 stars and Florida Keys Children's Shelter with a rating of 55.34 or 3 stars. (Their ratings range from 1 to 4 stars.)

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[3] There are very few outliers in each measure, and these tend to be those entities which are very small (KAIR, Helpline, Literacy Volunteers, newly formed (Independence Cay, Be the Change), or whose funding levels were determined directly by BOCC and not HSAB (Big Pine Athletic, Heart of the Keys Rec, Kids Come First, Arts Council, and Historic Florida Keys Fdtn.)

[4] Organizations with total operating budgets of less than $150,000 are not required to do annual audited financial report.

[5] The IRS permits small organizations to file a 990 EZ, and that is what they are required to provide to us. (Six organizations currently provided EZs.)

According to its site, Charity Navigator evaluates only those charities that depend on support from individual donors, and specifically require support to be more than $500,000 and total revenue more than $1 million in the most recent fiscal year. It does not review charities that receive most of their funding from government grants (which applies to most HSAB-funded organizations.) Charity Navigator also requires an organization to be in existence at least long enough to supply four years of IRS Form 990. It's not helpful in the case of newly formed or small organizations that only file IRS Form 990EZ.

Second, Charity Navigator does not look at mission, services, outcomes, accomplishments or effectiveness when rating organizational performance. Its "Organizational Performance" ratings are primarily based on financial measures (growth of revenue, growth of expenses, working capital ratio, fundraising expenses, program expenses and administrative expenses) board policies, CEO compensation policy as listed on the 990 (though it doesn't make any determination as to what the appropriate level should be) and transparency (publishing 990s on their websites).

Third, Charity Navigator rates organization performance based solely on information contained in the organization's IRS Form 990. The 990 is important because it demonstrates the organization's general financial well-being and its willingness to be transparent. However, 990s, very often prepared by CPAs, are in many cases incomplete, misleading, or inaccurate. IRS Form 990s are also not especially timely; the information is often a year and a half old, by the time they are completed and filed. By then, items such as expenses, board membership and CEO compensation can be outdated.

Using Charity Navigator's methodology, the auditor reviewed HSAB organizations' 990s to calculate the ratio of administrative (or "management" costs as they are referred to on the 990) to the overall operating budget in an attempt to assess and compare organizational efficiency. [6]

At a quick glance, the analysis illustrates that twenty-two of the twenty-five agencies (88%) meet or exceed the rule of thumb 25%-75% administrative-programmatic expense ratio; our organizations appear to score well on this metric.

The audit analysis also leads the reviewer to (incorrectly) conclude that those with low ratios are functioning more efficiently and responsibly than those with high ratios.

Charity Navigator and the audit report fail to recognize that many organizations do not properly allocate their expenses on their 990s. Personnel costs form the largest expense at most non-profits; depending on how these costs are categorized can make a huge difference in their efficiency ratios. Rural Health Network is listed with a 0% administrative cost percentage because it (mis-) categorized 100% of its salaries as programmatic on its 990. On the other side of the spectrum, Florida Keys AHEC shows a 60% administration costs because it (mis-) categorized 100% of its salaries as administrative. Neither is accurate.

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[6] Audit Report's Exhibit 1, first page.

In contrast to Charity Navigator, the HSAB does not rely solely on 990s to determine an organization's financial integrity. HSAB require organizations to submit their filed 990s, but it also requires up to date, line-item expense and revenue budgets and staff position titles and salaries. [7]

When we examine Florida Keys AHEC's Schedule B in the HSAB application, we can see that several of their staff members (identified as Nurse, Education Director, Community Health Worker, and Tobacco Staff) are programmatic and not administrative. Conversely, in its HSAB application Schedule B, Rural Health Network, clearly and accurately identifies its CEO and CFO as administrative.

Fourth, Charity Navigator rates highest those organizations with 0-15% administrative costs. Very low administrative costs do not necessarily indicate a more efficient or well-run organization. If we expect organizations to be accountable, transparent, well-managed and governed, then they need to spend money on staff and systems to do that work.

A standard industry expectation is more like 20-25%. The HSAB reviews carefully reviews each organization's administrative expenses for reasonableness. It expects that financially responsible organizations will maintain a reasonable administrative infrastructure.[8]

Like Charity Navigator, the HSAB also looks carefully at the compensation level of an organization's CEO or Executive Director and often discusses CEO and staff salaries at its annual funding recommendation meetings. Charity Navigator does not indicate any type of rule of thumb standard for appropriate compensation levels, nor does the IRS. Rather, they apply a reasonableness standard.

The HSAB applies this same standard of reasonableness, reviewing CEO compensation (and all staff salaries) in the context of the organization's annual budget, the scale of its operations, the number of other senior and executive staff, and the overall responsibilities of the CEO/Executive Director (ED). (The BOCC does not have a policy on CEO/ED salaries.) In its test of CEO/ED salaries in HSAB-funded organizations, the report does not identify a standard or a finding, but does indicate that a minority of organizations (6 out of 30 or 20%) have ED salaries are at or above 24% of the organizations' total revenue.

These organizations (KAIR, Helpline, Independence Cay, Literacy Volunteers, Heart of the Keys Youth and Big Pine Athletic Association) are all small organizations with small operating budgets; the average operating budget is $128,000. The average ED salary for these organizations is $39,000 ($18.75/hr.)

In the cases where the ED salary percentages appear high relative to the size operating budget, the ED is often the only staff person or only one of two staff members and is performing both ED and staff functions in the organization. In the cases where the ED salary is comparatively

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[7] See attached spreadsheet that compiles relevant info from 990s and compares to additional schedules in application

[8] There is a great deal of discussion in the philanthropic sector about the importance of administrative funding to the overall effectiveness of an organization Attached is an article entitled "the Nonprofit Starvation Cycle" by the Stanford Social Innovation Review, and an interview on this subject with an expert in the field, from in the Wall Street Journal

high in relation to the number of FTEs, the ED is often managing volunteers, rather than paid employees or FTEs.

The HSAB relies on additional metrics for financial performance in its funding evaluations. These include:

1) The ability to leverage outside dollars with HSAB funds (match). The HSAB strongly encourages the use of HSAB funds to leverage other sources of funding. The majority of our organizations (21 out of 30) reported that they successfully used the HSAB as match for additional funding on their FY 12 applications. The nine entities that that did not tend to be the smaller or newer agencies (Boys and Girls, Big Pine Athletic, Heart of the Keys, Helpline, Be the Change, Star of the Sea, Independence Cay, Grace Jones Community Center and Heron Peacock.)

2) Whether or not HSAB funds are requested for services already performed by another entity (duplication). HSAB members strongly encourage cooperation and collaboration among providers to avoid duplication of services and to maximize HSAB funding. Organizations' service descriptions are carefully reviewed and representatives are often questioned at the funding recommendation meeting. Staff is unaware of any current duplication of services.

3) Agency's ability to attract volunteers. Every single organization funded this year reported the use of volunteers. Most of our smaller organizations that are not strong at leveraging outside dollars, do in fact leverage the time of scores (sometimes even hundreds) of volunteers and thousands of volunteer hours.[9]

Finally, the HSAB funding process has one more additional powerful metric to ensure financial performance: all contracts are reimbursement-based. This means that an organization must first provide the program service, pay the expenses for the program service, and provide the proper documentation related to the expense. The County does not pay for any ineligible expense or for program services that are not first delivered and documented.

On Exhibit I (second page), several organizations are noted as having documents or information *missing from applications*. These organizations, were not part of HSAB, were *not required to complete an HSAB application*, and did not have their funding levels determined by HSAB.[10]

Staff recommends the following:

Currently, Schedule E in the application asks for a line item breakdown of expenses from which a reviewer can make a general determination as to excessive administrative costs. Schedule B in the application asks for a list of position titles and compensation for each. From position titles,

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[9] See attached Match and Volunteer tracking spreadsheet.

[10] These organizations are Be the Change/Kids Come First, Big Pine Athletic Association, Heart of the Keys Recreational Association Council for the Arts, and Historic Florida Keys Foundation were BOCC line items in FY 2011. All but two of these organizations were moved to HSAB for the FY 2012 funding cycle. Arts Council and Historic Florida Keys Foundation, remain BOCC line-items, as their funding is institutionalized via ordinance or resolution.

the reviewer can make a general determination about which staff members are administrative or programmatic. However, staff recommends revising these schedules to require that organizations specifically identify which salaries (or portions of salaries) and which expenses are administrative and programmatic.

The BOCC may want to standardize definitions of administrative costs, so that all of our organizations are applying the same costs to the same categories.

We also recommend that direction be given to organizations to work more carefully with their CPAs to properly categorize their administrative and programmatic expenses on their IRS 990s.

The BOCC should make some type of determination as to how the HSAB should handle incorrect or incomplete information in 990s that are attached to applications for funding, in the HSAB's review and evaluation process.

County staff agrees that site visits are not currently conducted. Given current staff resources, County does not recommend implementing site visits, but if the BOCC should choose this, staff recommends limiting the number of site visits to a selection of organizations each year, and to be given clear direction on what to require from organizations during these site visits.

4. Independence of Human Services Advisory Board

Recommendation(s):

1. We recommend that the Board of County Commissioners adhere to Resolution No. 056-1992 or consider establishing new policies and procedures for HSAB board member term limits.

County Administrator Response:

The HSAB consists of 5 members, each appointed by a County Commissioner. Resolution 056-2002 indicates that the length of the term of service is 2 years. It does not mention that appointments may not be renewed, or that the same person may not be re-appointed at the end of the two year term.

At the end of the two year period for each appointee, Commissioners are prompted by the County Administrator's Office to review their appointment and to re-appoint or select a new appointment. In the cases of several of the appointees, the County Commissioner made the determination to re-new the appointment.

The audit refers to Charity Navigator's recommendation about term limits for boards. Staff would argue that Charity Navigator is referring to boards of non-profits and charitable organizations that are not subject to public oversight. The HSAB is not such a board and this recommendation is not applicable. Its members are subject to the state's sunshine laws and they must submit an "Oath of Office." All of HSAB meetings, discussions and decisions take place in open, public meetings, which are all advertised. HSAB meeting minutes and documents are all public records. It is fully accountable and transparent.

In staff's opinion, no change should be made. Effective HSAB members must have a solid working understanding of the non-profit sector in general, the array of federal and state funding entities, the services and capacities of our local service providers, and the needs of our community. Current members, with their years of experience serving on the HSAB, bring a great deal of knowledge in these areas to the evaluation and recommendation process.

5. All organizations applying for HSAB grant funding should submit either IRS form 990 or a Statement of Functional Expenses, if they are only required to file IRS Form 990-EZ. (Short Form Return of Organization Exempt from Income Tax).

Recommendation(s):

1. The HSAB application should require a Statement of Functional Expenses be included with the application if the organization filed an IRS Form 990EZ.

County Administrator Response:

HSAB requires that all organizations provide the IRS 990 for their most recent completed fiscal year[11] in their applications. In addition, these are a requirement of all HSAB agreements. Six of our organizations, due to their small operating budgets, currently file 990 EZ, consistent with County and IRS requirements. According to the IRS, beginning in 2010, all organizations that have gross receipts in excess of $50,000 but under $200,000 are eligible to apply for a 990-EZ. The EZ does not contain a Statement of Functional Expenses (which shows the breakdown of program and management costs).

Staff recommends the following:

All organizations be required to file 990s, rather than 990EZs, so that we have Statements of Functional Expenses for every organizations.

All organizations provide proof of filing of their 990.

BOCC may wish to encourage organizations to take care when assigning their programmatic and management expenses on their 990s, in order to make the 990 a better and more reliable tool in the evaluation process.

6. Check the Organization's 501c3 status.

Recommendation:

1. Staff should check the exempt status of the organization on the Internal Revenue Service website to ensure they are still exempt.

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[11] Form 990, 990-EZ, Schedule A, and 990-T must be filed by 15th day of the fifth month following the end of the organization's tax year. The tax year for most non-profits ends on December 31st, so the normal filing deadline is May 15th. If the deadline falls on a Saturday, Sunday, or legal holiday, the returns are due on the next business day. Non-profits can request an automatic three-month extension of time to file all information returns by submitting Form 8868, Application for Extension of Time to File an Exempt Organization Return (PDF, 4 pages). The organization can request an additional three-month extension (not automatically granted) by filing another Form 8868 and filing out the information in Part II.

County Administrator Response:
Staff is not aware of any issues with regard to any funded organization's current 501c3 status. On Feb 1, 2011 we confirmed the active 501c3 status of each funded organization on Guidestar and found 100% compliance.

Staff recommends that we require each organization to provide a current printout from Guidestar and submit that along with their 501c3 determination letter as part of their application.

7. **Individual Organizations, Part 1: The Big Pine Athletic Association (BPAA) was not aware that they did not receive all of their HSAB award funding.**

Recommendation(s):
1. The BPAA should be aware of reimbursements received and HSAB funding amounts available.

County Administrator Response:
To clarify, BPAA did not receive HSAB funding last year. It was a BOCC line item. It was only added to HSAB in FY 12.

Second, staff did contact the Executive Director, Scott Wade, both by email and phone, to discuss his reimbursement, to assist him, and ultimately to explain why we could not reimburse him for several items in his invoice (some were capital expenses like pavers and fencing that are not eligible; others lacked receipts/documentation.) Mr. Wade informed the County that he understood, and would not be able to find any additional documentation, and was agreeable to settling for the reduced amount. He also let staff know that he would be stepping down as ED, and Board President, Steve Miller would be the new contact person. It is possible that the information on the reimbursement was not shared between Mr. Wade and Mr. Miller, so when the auditor spoke with Mr. Miller, he was not aware. (A copy of the staff email to Mr. Wade discussing the reimbursement reduction is attached.)

Staff also believes this indicates the level of scrutiny that reimbursement requests undergo; and underscores that only eligible expenses are ever reimbursed.

8. **Individual Organizations, Part 2: The Big Pine Athletic Association did not receive United Way funding in 2011.**

Recommendation:
1. The BPAA should utilize all grant/funding opportunities available and leverage outside funding.

County Administrator Response:
Again, BPAA was a BOCC-line item in 2011, not HSAB-funded. Match is not included for consideration for BOCC-line item funding.

Additionally, HSAB *prioritizes* funding for organizations that use HSAB funds to match a grant, but it is *not required.* HSAB encourages all organizations to seek out additional and diverse funding sources, but organizations, especially the small, very locally-oriented ones such as BPAA, aren't always successful in obtaining it.

BOCC may wish to consider whether it wants to specifically require that organizations use its HSAB funding as a match for outside funding.

9. Individual Organizations, Part 4: Independence Cay, Inc. did not file the 2009 and 2010 IRS Return of Organization Exempt from Income Tax (Form 990) that was submitted with their HSAB applications.

Recommendation:

1. Independence Cay should file IRS Form 990 for years 990 and 2010 immediately.
2. The HSAB application checklist Item H.'s wording should be changed to read "Copy of filed IRS Form 990 from most recent fiscal year."
3. County staff should check GUIDESTAR to help determine if IRS Form 990 has been filed when the HSAB application is submitted.

County Administrator Response:

The Clerk's office was alerted to this by County staff.

The application requires that a copy of each organization's most recent IRS Form 990, be attached. The application requires each applicant to certify the accuracy of the application's information and its attachments. In staff's opinion, attaching a 990 to meet a requirement for funding, that was never actually filed with the IRS is highly problematic. The County Attorney opined that the contract language should be strengthened to include "filed" 990, and requested that funding be withheld until the 990s are filed, and proof of that filing is provided.

Staff concurs with all three of the recommendations.

Staff recommends that each organization provide, along with the 990 in its application, a current print-out from Guidestar that demonstrates that the 990 they are providing has been filed, so that the HSAB may have this information in their evaluation.

BOCC may wish to consider stronger remedies in cases where information provided in applications is not accurate, beyond just withholding funding.

Staff also recommends that this Independence Cay finding be reported to the HSAB in the upcoming application cycle.

10. Individual Organizations, Part 5: Independence Cay, Inc. submitted that same bill for reimbursement to the HSAB and the Southernmost Homeless Assistance League (SHAL) for reimbursement.

Recommendation(s):

1. Independence Cay should not submit the same bills for reimbursement to more than one agency.

County Administrator Response(s):

Staff concurs with the finding, and was at least partly responsible for identifying this issue. Neither the County nor the Finance Department staff has any way of knowing if organizations bill for the same expenses against other grants, which is why they are required to certify that the reimbursement requests to us are not being submitted to any other funding source. We rely on this certification and their word. (We just happen to have been lucky to catch this.)

Staff recommends that the BOCC determine the proper course of action for this. Of course, we will withhold the $527.80 from this year's funding.

However, the BOCC may wish to consider stiff penalties for this. Staff doesn't question whether this was done purposefully or by accident, and in fact assumes it was not purposeful. However, it demonstrates the lack of financial controls within the organization.

Further, the BOCC may wish to consider even stiffer penalties in the case where an organization has had multiple issues of non-compliance, such as this one.

Upon completion of the audit, please provide me with a copy of the final report. If you need any further information from me about the responses, please let me know.

Sincerely,

Roman Gastesi, Jr.
Monroe County Administrator

APPROVED RECOMMENDATIONS

FOR HSRC

RE: HSAB POLICIES

Agenda item was scheduled for Jan mtg but tabled to Feb mtg was approved at Feb 13, 2002 mtg

BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

TIME CERTAIN 1/16/02 AT 1:30 PM

Meeting Date: January 16, 2002 Division: District 1

Bulk Item: Yes ___ No ___ Department: Commissioner Dixie M. Spehar

AGENDA ITEM WORDING:
Presentation and action on the recommendations from the Human Services Review Committee (HSRC).

ITEM BACKGROUND:
At the special meeting of the BOCC July 31, 2001, the Commission voted to establish a committee which was "charged with identifying a core group of non-profit organizations to be funded by the BOCC and establish criteria to qualify for funding." This committee has met several times, and has categorized services into three groups, listed criteria for funding in each group, and established percentage guidelines to assist the Human Services Advisory Board in making its funding recommendations.

PREVIOUS REVELANT BOCC ACTION:

CONTRACT/AGREEMENT CHANGES:

STAFF RECOMMENDATIONS:

TOTAL COST:_____ **BUDGETED:** Yes ___ No ___

COST TO COUNTY:_____

REVENUE PRODUCING: Yes ___ No ___ **AMOUNT PER MONTH**___ **Year** ___ _

APPROVED BY: County Atty ___ OMB/Purchasing ___ Risk Management ___

DIVISION DIRECTOR APPROVAL: Dixie M. Spehar
(Commissioner Dixie M. Spehar)

DOCUMENTATION: Included X To Follow___ Not Required___

DISPOSITION:_____ **AGENDA ITEM #** 1-K3

Revised 2/27/01

HUMAN SERVICES REVIEW COMMITTEE RECOMMENDATIONS

At the special meeting of the Board of County Commissioners July 31, 2001, the Commission voted to establish a committee which was "charged with identifying a core group of non-profit organizations to be funded by the BOCC and establish criteria to qualify for funding." Members of the committee were: Commissioner Dixie Spehar, Monroe County Health Department Director Jake Rutherford, Rural Health Network Healthy Kids Director Keith Douglass, Wesley House Executive Director Joseph Barker, Human Services Advisory Board Chairperson Alexsandra Leto, and Guidance Clinic of the Middle Keys Director of Operations Debbie Barsell. This committee has met several times, and has categorized services into three groups, listed criteria for funding in each group, and established percentage guidelines to assist the Human Services Advisory Board (HSAB) in making its funding recommendations.

The recommendations of the Human Services Review Committee are as follows:

- The overall human service funding of the BOCC was considered. Funding required by law, such as Baker Act services, will remain directly funded by the BOCC, as will funding for cultural programs. Mental health services, medical services, and recreational services, formerly funded directly by the BOCC as part of the budget process, will now apply to the HSAB.

- The FY02 funding for agencies now recommended to apply to the Human Services Advisory Board totals $1,288,852.00. This will be an increase in both the amount and the number of agencies applying to the HSAB, but not an overall increase in total funding. The amount for FY03 may vary.

- The three groups are medical services (physical, mental and behavioral care services), core services (non-medical but basic essential human needs services), and quality of life improvement services (services to improve the quality of life for any individual or community). A listing of these groups and the criteria for each are attached.

- As guidelines for the Human Services Advisory Board to consider in making its funding recommendations, medical services would receive 65%, core services 30%, and quality of life improvement services 5% of total funding. The actual recommendations of the Human Services Advisory Board may vary from these guidelines at the discretion of the HSAB. The accompanying spreadsheet shows the three groups of services and the FY02 totals and percentages of each.

- With the recommended decrease in the percentage share of funding for the quality of life group of services, the Committee agreed to request that the Sheriff's Shared Asset Forfeiture Fund Advisory Board increase funding in this area accordingly as well as from the United Way. Committee member Keith Douglass agreed to address the Shared Asset Forfeiture Fund Advisory Board at its next meeting.

- The total funding for services under the oversight of the Human Services Advisory Board should be increased by 6.7% for FY03, for a new total of $1,375,205.00, to partially compensate for increases in cost of living and reductions in state funding. It should be noted that the beginning amount of $1,288,852.00, to which this increase would be applied, includes the additional human service funding of $79,906.00 (increase from $289,194.00 to $369,100.00) approved by the BOCC at its July 31, 2001 meeting, as well as $45,000.00 awarded to the Health Council of South Florida for a study of Monroe County's health care needs and $150,000.00 for the Rural Health Network. The net increase in FY02 was $152,213.00 (from $1,665,544.00 in FY01 to $1,817,757.00 in FY02).

MEDICAL SERVICES

This group is designed to accommodate organizations that provide primary and secondary medical services, dental services, and mental and behavioral health services.

Services to Include

Physical, mental and behavioral care services including but not limited to substance abuse and direct and indirect primary and secondary medical and dental care for the economically and mentally disadvantaged.

Criteria

1. 501(c)(3) designation as a registered non-profit organization with the IRS.
2. Annual unqualified audit for organizations that expend less than $300,000.
3. Non-duplication of services and should contribute to and coordinate with the overall continuum of services network.
4. Have requirements to obtain local match funds from their state, federal funding, private sources, and/or a requirement to maintain a sustainability plan, including demonstrated successful fundraising history.
5. Licensed by appropriate state and/or federal agency to provide the required services.

Weight

6. Be considered a traditional basic "core" service historically supported by local governments and requiring a significant amount of local and other funding.
7. Requires recurring funds at the local level in addition to other funding sources.
8. Description of services funded that relate to Medical Services.
9. Consideration should be given to organizations with a demonstrated history of having a "waiting" list or demonstrated need.

CORE SOCIAL SERVICES RELATED TO SAFETY AND SECURITY SERVICES

This group is designed to accommodate organizations that provide non-medical, but otherwise basic, essential human needs services to the disadvantaged.

Services to Include

- Services for the homeless and near homeless, who are abandoned or removed from the home because of violence, legal issues or family dysfunction, or are in need of food, clothing or housing.
- Emergency disaster relief including but not limited to rescue and temporary shelter.
- Services for adult and child daycare, health and hygiene services.
- End-of-life support for the disadvantaged of any age.

Criteria

1. Documented 501(c)(3) non-profit organization by the IRS.
2. Annual unqualified audit for organizations that expend less than $300,000.
3. Non-duplication of services and should contribute to and coordinate with the overall continuum of service network.
4. Have requirements to obtain local match funds from their state, federal funding or private sources and/or requirement to maintain a sustainability plan, including demonstrated successful fundraising history.
5. Licensed by the appropriate state and/or federal agency to perform the services provided.

Weight

6. Requires recurring funds at the local level in addition to other funding sources.
7. Consideration should be given to organizations with a demonstrated history of having a "waiting" list or demonstrated need.
8. Consideration should be given first to organizations providing countywide services and/or completing the existing network of like services.
9. Description of services funded that relate to the Core Social Services.

QUALITY OF LIFE IMPROVEMENT SERVICES

This group is designed to accommodate organizations that provide services created to improve the quality of life for any individual or community.

Service to Include

- Educational, preventative and other services including recreational and cultural services.
- Information, referral, educational, training and guidance services.

Criteria

Weight

1. Documented 501(c)(3) non-profit organization by the IRS or
2. Annual or financial statement or a business plan for organizations that expend less than $300,000.
3. Non-duplication of services and should contribute to and coordinate with the overall continuum of service network.
4. Description of services funded that relates to quality of life improvement services.

NOTE:

It should be further noted that priority will be given to proposals which:

1. **Target the working poor and financially-vulnerable citizens, racial and ethnic minority citizens and/or citizen groups with a demonstrated, unmet need.**
2. **Provide services, which have a demonstrated effect on: reducing other costly medical, social, judicial and/or other services (prevention) and/or supplementing current effective services (augmentation).**

Agency	group	FY 02 Amount	% of total
Care Center/Lower Keys	med		
Florida Healthy Kids Admin/Outreach/Promotion	med		
Guidance Clinic/Middle Keys			
GCMK Substance Abuse	med		
GCMK Mental Health Outpatient	med		
GCMK Keys to Recvy Res. Sub. Abuse Trtmnt.	med		
GCMK Comm. Transp. Coord.	med		
Guidance Clinic/Upper Keys	med		
Health Council of South Florida	med		
Hospice	med		
Rural Health Network Primary Care	med		
Womankind	med		
Total Medical Group		**856,804.00**	**66.48%**
American Red Cross	core		
Domestic Abuse Shelter	core		
Florida Keys Children's Shelter	core		
Florida Keys Outreach Coalition	core		
Habitat for Humanity	core		
Helpline	core		
Heron	core		
Heron/Peacock	core		
Monroe Assoc for Retarded Citizens	core		
Salvation Army	core		
Samuel's House	core		
Wesley House	core		
Total Core Services Group		**244,644.00**	**18.98%**
Big Brothers/Big Sisters	quality of life		
Big Pine Athletic Association	quality of life		
Boys and Girls Club	quality of life		
Caring Friends for Seniors	quality of life		
Florida Keys Youth Club	quality of life		
Handicapped Job Placement Council	quality of life		
Heart of the Keys Youth	quality of life		
Literacy Volunteers	quality of life		
Monroe County Educ. Fndn/Youth Challenge	quality of life		
PACE Center for Girls	quality of life		
Summer School Recreation Program	quality of life		
Upper Keys Youth Club	quality of life		
Total Quality of Life Group		**187,404.00**	**14.54%**
Grand Total		**1,288,852.00**	**100.00%**

Minutes of BOCC meeting approving recommendations of Human Services Review Committee.

(see page 16) *

MINUTES
OF THE MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS

2002/29

Regular Meeting
Board of County Commissioners
Wednesday, February 13, 2002
Key Largo, Florida

A Regular Meeting of the Monroe County Board of County Commissioners convened at 10:00 A.M., on the above date at the Key Largo Library. Present and answering to roll call were Commissioner George Neugent, Commissioner Dixie Spehar, Commissioner Nora Williams, and Mayor Charles "Sonny" McCoy. Commissioner Murray Nelson was not present. Also present were Danny L. Kolhage, Clerk; Isabel C. DeSantis, Deputy Clerk; James Roberts, County Administrator; James Hendrick, County Attorney; County Staff, members of the press and radio; and the general public.

All stood for the Invocation and Pledge of Allegiance.

ADDITIONS, CORRECTIONS, DELETIONS

Motion was made by Commissioner Spehar and seconded by Commissioner Williams granting approval of the Additions, Corrections and Deletions to the Agenda. Motion carried unanimously.

PRESENTATION OF AWARDS

Mayor's Proclamation proclaiming March, 2002 as Seagrass Awareness Month.

BULK ITEMS

Motion was made by Commissioner Spehar and seconded by Commissioner Neugent granting approval of the following items:

Board granted approval to remove surplus equipment from inventory via advertising for bids and disposal. Said list is incorporated herein by reference.

Board granted approval and authorized execution of an Extension Agreement between Monroe County and Anthony M. Bona d/b/a Garden of Eden for landscape maintenance at the Key West International Airport.

John Jabro in the range between $15,000 and $20,000. Roll call vote was taken with the following results:

Commissioner Neugent	No
Commissioner Spehar	Yes
Commissioner Williams	Yes
Mayor McCoy	Yes

Motion carried.

Mr. Koppel addressed the Board. Motion was made by Commissioner Williams and seconded by Commissioner Neugent granting approval to go forward with preparation of easement documents whereby the City of Key West will grant access easement along northern property boundary (Item on Exhibit) for Bayshore Manor; and County will grant to City: 1) sewer line from proposed restrooms for Botanical Gardens to lift station, said easement crossing County property south of Bayshore Manor (Item 2 on Exhibit); and 2) access easement along Aguero Circle (Item 3 on Exhibit) to proposed entrance to Botanical Gardens, which entails a commitment to provide the City with an access easement to the Botanical Gardens entrance as shown on the attached map, even though the access easement may be varied slightly when development of County property to the south of Bayshore Manor is finally determined. Motion carried unanimously.

SOUNDING BOARD

Peggy Padan discussed with the Board "Help for Our Children" by the Monroe County Foster Adoptive Parent Association. No official action was taken.

Robert E. Reckwerdt discussed with the Board Monroe County's failure to take respobsibility on the upkeep of Shrimp Road. Mr. Hendrick and Mr. Koppel addressed the Board. No official action was taken.

Chuck Orem discussed with the Board use of County facility at 5100 College Road for a shelter for homeless citizens. No official action was taken.

COMMISSIONERS' ITEMS

Commissioner Spehar made a presentation to the Board concerning action on the recommendation from the Human Services Review Committee. Keith Douglass, Director of the Rural Health Network Healthy Kids addressed the Board. After discussion, motion was made by Commissioner Williams and seconded by Commissioner Neugent granting approval of the Human Services Review Committee Recommendations, with the exception of the 6.7% increase for FY 03. Motion carried unanimously.

Commissioner Williams excused herself from the meeting.

BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: April 17, 2002 Division: District 1

Bulk Item: Yes ___ No ___ Department: Commissioner Dixie M. Spehar

AGENDA ITEM WORDING:
Approval for correction of typographic error in Service Groups Criteria presented by the Human Services Review Committee 2/13/02

ITEM BACKGROUND:
The criteria will be revised to read:

2. **Annual unqualified audit for organizations that expend OVER $300,000.**

PREVIOUS REVELANT BOCC ACTION:
BOCC approved the Criteria for Funding at the 2/13/02 meeting

CONTRACT/AGREEMENT CHANGES:

STAFF RECOMMENDATIONS:
Upon approval, please send correction to Alexsandra Leto, Chair of the Human Services Advisory Board.

TOTAL COST:_____ **BUDGETED:** Yes ___ No ___

COST TO COUNTY:_____

REVENUE PRODUCING: Yes ___ No ___ **AMOUNT PER MONTH**____ **Year** ____ _

APPROVED BY: County Atty ___ OMB/Purchasing ___ Risk Management ____

DIVISION DIRECTOR APPROVAL: Dixie M. Spehar
(Commissioner Dixie M. Spehar)

DOCUMENTATION: Included X To Follow____ Not Required____

DISPOSITION:_____ **AGENDA ITEM #** 18

Revised 2/27/01

MEDICAL SERVICES

This group is designed to accommodate organizations that provide primary and secondary medical services, dental services, and mental and behavioral health services.

Services to Include

Physical, mental and behavioral care services including but not limited to substance abuse and direct and indirect primary and secondary medical and dental care for the economically and mentally disadvantaged.

Criteria

1. 501(c)(3) designation as a registered non-profit organization with the IRS.
2. Annual unqualified audit for organizations that expend ~~less than~~ over $300,000.
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2. **Provide services, which have a demonstrated effect on: reducing other costly medical, social, judicial and/or other services (prevention) and/or supplementing current effective services (augmentation).**

BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: August 16, 2006 Division: BOCC, District 1

Bulk Item: Yes X No ___ Department: Mayor Pro Tem Dixie M. Spehar

Staff Contact Person: Celeste Bruno

AGENDA ITEM WORDING: Approval of the members of the Task Force to eliminate duplication of non-profit services.

ITEM BACKGROUND: This concept was first discussed and there was support for in 2003-2004. Due to elections the process was set aside. It was brought up again at the June 21st, 2006 BOCC Meeting.

PREVIOUS RELEVANT BOCC ACTION: At the July 19th, 2006 BOCC meeting direction was given to create a task force whose purpose is to eliminate duplication of services and create better coordination between non-profit agencies. The task force should be made up of (2) non-profit agencies, (2) Humans Services Advisory Board members: (1) board member and (1) county staff member as a liaison. The task force shall exist for 270 days.

CONTRACT/AGREEMENT CHANGES:

STAFF RECOMMENDATIONS:

TOTAL COST: N/A **BUDGETED:** Yes ___ No ___
COST TO COUNTY:_____ **SOURCE OF FUNDS:**_____

REVENUE PRODUCING: Yes ___ No ___ **AMOUNT PER MONTH**____ **Year** ____

APPROVED BY: County Atty ___ OMB/Purchasing ___ Risk Management ____

DIVISION DIRECTOR APPROVAL: Dixie M. Spehar

(Dixie M. Spehar)

DOCUMENTATION: Included X Not Required_____

DISPOSITION:_____ **AGENDA ITEM #**_____

Human Services Advisory Board
Task Force to Coordinate Services and Eliminate Duplication

Jaime Pipher
Director
Guidance Clinic of the Middle Keys
849-0481

Arianna Nesbitt
Executive Director
Florida Keys Healthy Start Association
293-8424
923-9125 (cell)

Susan Gouldy
United Way of Monroe County
296-3464
304-8509 (cell may not be current)

Wendy Coles
SHAL
393-3666

Doug Blomberg
Executive Director
Wesley House Family Services
292-7150

Nancy Sutton
President
Lower Keys Interagency Council
292-3566

Monroe County:
Alexsa Leto (Current HSAB member) X3485
Deb Barsell- Chair X4489

HSAB FUNDING OVERVIEW

FOR FY2012

Human Services Advisory Board Funding Overview For County FY 2012 (with BOCC Line Items)

Agency	FY08	FY09	FY10	FY11	FY12	% incr/decr from 11-12	% incr/decr from 10-12	% incr/ decr from 08-12	Unduplicated Clients Served	Volunteer Hours	# Volunteer	Use HSAB to Match	Geographic Service Area	Total Operating Budget FY 11	HSAB Funding FY 11 as %age of TOB FY 11	Projected Total Operating Budget FY 12	Funding FY12 as % of TOB FY 12
Medical Services																	
Care Center/Lower & Upper Keys	330,000	280,000															
Easter Seals Society	15,000	10,000	10,000	11,200	DNA												
Fl. Keys Area Health Education Ctr	37,842	30,000	35,000	35,000	35,000	0%	0%	-8%	880	150	9	Yes	County-wide	1,229,530	3%	1,090,961	3%
Fl. Keys Healthy Start Coalition	9,460	5,000	5,000	5,000	20,000	300%	300%	111%	820	350	30	Yes	County-wide	700,672	1%	670,881	3%
Guidance Care Center	390,000	340,000	600,000	600,000	540,000	-10%	-10%	-25%	2,934	2,148	7	Yes	County-wide	7,483,696	8%	7,745,284	7%
Good Health Clinic	46,356	35,000	35,000	40,000	40,000	0%	14%	-14%	349	1,328	18	Yes	Upper Keys	225,456	18%	251,895	16%
Hospice of the Florida Keys	154,209	145,000	145,000	145,000	126,000	-13%	-13%	-18%	1,252	2,280	58	Yes	County-wide	4,893,059	3%	5,019,728	3%
Rural Health Network	70,953	60,000	60,000	60,000	54,000	-10%	-10%	-24%	11,119	240	10	Yes	County-wide	2,161,135	3%	3,002,121	2%
Womankind	89,874	70,000	70,000	70,000	75,000	7%	7%	-17%	2,188	432	12	Yes	Lower Keys	753,894	9%	754,895	10%
Sub-total Medical	**1,143,691**	**975,000**	**960,000**	**964,200**	**890,000**	**-8%**	**-7%**	**-22%**							Avg 6%		Avg 6%
Core Services																	
AIDS Help	34,058	27,000	25,500	20,000	24,000	20%	-6%	-30%	396	2,394	371	Yes	Lower Keys	3,368,520	1%	3,363,319	1%
American Red Cross	28,381	5,000	5,000	5,000	10,000	100%	100%	-65%	9,008	5,622	62	No	County-wide	6,628,800	0%	6,746,560	0%
Boys and Girls Club	56,763	40,000	38,500	35,000	40,000	14%	4%	-30%	486	486	16	Yes	County-wide	495,454	7%	474,000	8%
Domestic Abuse Shelter	42,572	34,000	30,000	20,000	30,000	50%	0%	-30%	809	105	8	Yes	County-wide	1,213,413	2%	1,264,919	2%
Florida Keys Children's Shelter	185,000	148,000	146,500	146,000	149,000	2%	2%	-19%	687	1,821	56	Yes	County-wide	1,822,576	8%	1,835,500	8%
Florida Keys Outreach Coalition	47,302	30,000	36,700	30,000	34,000	13%	-7%	-28%	221	15,000	48	Yes	County-wide	1,059,218	3%	1,026,067	3%
Grace Jones Day Care Center	[illegible]	[illegible]	17,500	30,000	29,000	-3%	66%	56%	75	1,000	50	No	Middle Keys	547,373	5%	567,991	5%
Heron/Peacock	61,493	50,000	48,500	45,000	25,000	-44%	-48%	-59%	61	7,700	11	No	Middle and Lower Keys	595,600	8%	554,600	5%
Higher Love Mission Outreach	4,730	[illegible]															
Keys Area Interdenom Resources	4,730	4,000	10,000	15,000	22,000	47%	120%	365%	2,275	4,800	220	Yes	County-wide	218,000	7%	263,000	8%
Monroe Assoc for Retarded Citizens	185,000	148,000	146,500	145,000	153,000	6%	4%	-17%	103	925	11	Yes	County-wide	3,201,853	5%	3,137,393	5%
Keys Center/PACE	85,144	--	59,000	57,000	59,000	4%	0%	-31%	160	300	60	Yes	County-wide	822,620	7%	899,387	7%
Samuel's House	104,265	83,000	77,000	75,000	74,000	-1%	-4%	-29%	175	1,312	29	Yes	County-wide	448,650	17%	448,650	16%
Wesley House	160,828	128,000	126,500	126,000	143,600	14%	14%	-11%	2,949	2,902	225	Yes	County-wide	10,568,723	1%	10,186,781	1%
Star of the Sea Foundation	[illegible]	[illegible]	10,000	30,000	44,000	47%	340%	340%	11,175	11,334	575	No	Lower Keys	305,078	10%	330,668	13%
Independence Cay	[illegible]	[illegible]	7,500	15,000	20,000	33%	167%	167%	217	2,000	100	No	Middle Keys	138,550	11%	149,650	13%
SHAL	[illegible]	[illegible]	[illegible]	[illegible]	3,000				1,857	480	60	Yes	County-wide	886,644	Not funded in '11	174,144	2%
Sub-total Core	**1,000,966**	**697,000**	**784,700**	**794,000**	**859,600**	**8%**	**10%**	**-14%**							Avg 6%		Avg 6%
Quality of Life Services																	
Big Brothers/Big Sisters	28,381	[illegible]	[illegible]														
Center for Independent Living	4,730	4,000	[illegible]	[illegible]	[illegible]												
Helpline	4,733	4,000	4,500	4,000	5,000	25%	11%	6%	2,287	8,760	12	No	County-wide	141,214	3%	118,644	4%
Literacy Volunteers	5,000	4,000	4,000	4,000	5,000	25%	25%	0%	186	13,304	102	Yes	County-wide	93,950	4%	110,963	5%
Be the Change/Monroe Youth Challenge	23,651	16,087	15,000	DNA	20,000		33%	-15%	1,000	2,820	250	No	County-wide	67,071		97,392	21%
Sub-total QOL	**66,495**	**28,087**	**23,500**	**8,000**	**30,000**	**275%**	**28%**	**-55%**							Avg 4%		Avg 10%
*This funding was originally in HSAB for PACE, but PACE was moved with its funding, for one year, FY10 to BOCC line item		68,115															
Total HSAB	**2,210,252**	**1,768,202**	**1,768,200**	**1,768,200**	**1,779,600**	**1%**	**1%**	**-19%**									
Former BOCC Line Item Org.'s																	
Guidance Care Center-Jail Incar Progr (frmly KTR)	92,236	69177	69,177	69,177	69,177	0%	0%	-25%	See GCC in med category								
Rural Health Network	342,000	273,600	273,600	273,600	273,600	0%	0%	-20%	See RHN in med category								
Big Pine Athletic Association	43,389	34,711	44,000	44,000	44,000	0%	0%	1%	400	2,850	57	No	Lower Keys	115,080	38%	114,668	38%
Heart of the Keys Youth	38,000	30,400	30,400	30,400	30,400	0%	0%	-20%	200	1,000	20	No	Middle Keys	52,215	58%	52,115	58%
Be the Change-Kids Come First (frmly Just4Kids)	49,400	49,400	25,000	25,000	25,000	0%	0%	-49%	465	2,110	112	Yes	County-wide	25,000	100%	25,000	100%
Upper Keys YMCA	14,240	11,400	11,400	11,400													
Total Former BOCC Line Items	**579,265**	**468,688**	**463,577**	**453,577**	**442,177**	**-3%**	**-3%**	**-24%**									
TOTAL	**2,789,517**	**2,236,890**	**2,221,777**	**2,221,777**	**2,221,777**	**0%**	**0%**	**-20%**	53,854	95,803	2,590						

Notes

(1) Guidance Clinic and Care Center merged and submitted a combined application for FY 2010

(3) In FY 09, PACE and its funding of $68,115 was taken out of HSAB. (Those funds went back into general fund and PACE was funded by BOCC directly.)
In FY 2010, the org was renamed Keys Center, came back into HSAB, and the original $68,115 was returned to the HSAB funding.

(4) In FY 2012, 6 organizations/programs were moved, with their funding from BOCC line item to HSAB, as per HSAB Working Group recommendations approved by BOCC Nov 2011

(5) In FY 2012, two organizations did not re-apply for funding: Upper Keys YMCA and Easter Seals. YMCA's 11,400 was added to the HSAB pot, explaining the FY 12 total of 1,779,600

(6) In FY 2012, one new organization was recommended for funding: SHAL

(7) Client numbers for Wesley House and RHN are not "unduplicated."

ATTACHMENT C

EXAMPLES

(Healthy Start, Wesley House and AIDS Help)

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

FY12

Healthy Start

FKHSC

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of _04_/_20_/11
Home Visits	Pregnant women and children birth to 3 years of age	1,500	County-wide	M-F, 8-5 with some evening appointments	640	485
Childbirth Education	Pregnant women and their families	750	County-wide	M-F, 8-5 with some evening appointments	47	29
Parenting Education	Pregnant women, new mothers and their families	750	County-wide	M-F, 8-5 with some evening appointments	90	48
Breastfeeding Education	Pregnant women, new mothers and their families	1,500	County-wide	M-F, 8-5 with some evening appointments	147	72
Smoking Cessation	Pregnant women, new mothers and their families	100	County-wide	M-F, 8-5 with some evening appointments	58	22
Financial Assistance for Prenatal Care (Healthy Babies)	Uninsured and underinsured pregnant women of limited financial resources	143	County-wide	M-F, 8-5	46	50
Childbirth Educator Training	Service providers who are currently or would like to become a resource for pregnant women and their families	25	County-wide	3 sessions as needed	6	none this year
Breastfeeding Educator Training	Service providers who are currently or would like to become resources for breastfeeding women	25	County-wide	3/5/09, 3/12/09, 3/17/09	0	none this year
Breast Pump Loan Program	Breastfeeding moms of Monroe County	750	County-wide	M-F, 8-5 with some evening appointments	35	15
Car Seat Technician Certification and Re-certification	Adults in Monroe County	45,000	County-wide	3/23/11-3/26/11	0	15

Car Seat Inspection Program	Families with children under age 13	3,050	County-wide	Events held 1/8/11, 2/19/11, 3/26/11, 4/16/11 and by appointment	105	85
Transportation assistance program	Pregnant women and mothers of infants without a car	1,000	County-wide	M-F, 8-5	220	140
Psychosocial Counseling	Pregnant women and new mothers	1,500	County-wide	M-F, 8-5	10	6
Unduplicated Clients for Entire Agency					820	417
(see instructions - this is not a total of the numbers above)						

Please indicate the number of clients served who are Monroe County residents: 100% of the clients served are Monroe County residents

Please list or describe achieved outcomes for your target populations: The Coalition provides the education, resources and support to help families before, during and after pregnancy. These services include home visits, childborth education, parenting education. breasfeeding education, soming cessation counseling, financial assistanxe for prenatal care, a breast pump loan program, car seat inspections, transportation assistance and psychosocial counseling. These services all contribute to our goal of every baby having the healthy start they deserve so that they may grow into healthy, productive citizens.

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

FY12

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

Wesley House Family Services, Inc
Child Care Services

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of 3/31/11
School Readiness and Voluntary Pre Kindergarten	Entire Monroe County		County Wide	M-F 8am to 5pm		
Resource and Referral	Anyone seeking child care or community referrals				381	407
Financial Assistance for Child Care	Welfare dependent families; children and families at risk of abuse and neglect; low income families below 150% of Fed Poverty Level up to 200% of Fed Poverty Level and children with special needs				1,091	751
Voluntary Pre-Kindergarten	Program is free to all children age 4 who have not started school.				450	414
Provider Services	All Licensed Child Care Centers and Family Child Care Homes within Monroe County.				53	52
Teen Parent Program	All Teen Parents attending Monroe Public School system				6	13
Unduplicated Clients for Entire Agency					see attached	see attached
(see instructions - this is not a total of the numbers above)						

Please indicate the number of clients served who are Monroe County residents: **All Clients are Monroe County Residents**

Please list or describe achieved outcomes for your target populations: **Resource and referral - To provide child care or community referrals to anyone seeking information. Financial Assistance for Child Care - To provide parents with access to high-quality child care as an essential service in order to maintain employment. Voluntary Pre-Kindergarten - To continue to increase the number of VPK providers and VPK enrollment in quality VPK programs to prepare 4 year old residents to be successful in their school career. Provider Services - to continue providing technical assistance, recruitment, training and resources to ensure quality child care programs are available throughout the County. Teen Parent Program - To provide child care options and financial options to any teen parent so they can remain in school.**

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

FY12

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

Wesley House Family Services, Inc
Healthy Families Monroe

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of 3/31/11
Healthy Families Monroe	Pregnant women or mothers with infants and children with risk factors for child maltreatment. Families are all races and social economic levels	in 2009-10 there were 293 screenings in current targeted area, of which 149 had indicators of risk	Key West, area (with a few cases in Big Pine) (1)	Flexible service hours for in-home visits; days and evenings including weekends. Administrative hours are 9 to 5.	95 Families with 92 targeted children and 37 siblings	52 Families with 51 targeted children and 18 siblings
Unduplicated Clients for Entire Agency					see attached	see attached
(see instructions - this is not a total of the numbers above)						

Please indicate the number of clients served who are Monroe County residents: **All Clients are Monroe County Residents**

Please list or describe achieved outcomes for your target populations: **Healthy Families Monroe - To continue to ensure that 95% or greater of children whom participate will be free from abuse and neglect while enrolled in the program, that 95% or great of children and families who complete the program will have no findings of abuse or neglect within 12 months of completion; that 95% or greater of participants and target children will be connected to a medical provider and that 95% or greater of participants will have no subsequent pregnancy in two years after of the target child.**

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

FY12

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

Wesley House Family Services, Inc
Inez Martin Child Development Center

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of 3/31/11
Inez Martin Child Development Center	Parents of Pre-School children age 2 to 5 who live and/or work in the greater Key West Area		Key West	M-F 7:30am to 5:15pm	162	96
Unduplicated Clients for Entire Agency					see attached	see attached
(see instructions - this is not a total of the numbers above)						

Please indicate the number of clients served who are Monroe County residents: **All Clients are Monroe County Residents**

Please list or describe achieved outcomes for your target populations: **Inez Martin Child Development Center - To provide accredited high quality curriculum based child care with a free nutritional meal program.**

2949

Attachment ot Attachment C - Profile of Clients and Services

In response to the question regarding unduplicated clients for the entire agnecy, each client is considered separate to the state funding sources. Clients are not considered duplicated at the state level per funding source. There are some children and/or families that may be obtained various types of services from the Wesley House system of care but the servcies per each program are not considered duplicated.

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

2011

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

AIDS HELP

List Services Here	Target Population	# of Persons in Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of ___/___/10
Rent/Emergency Housing Assistance	All HIV+ clients at less than 300% of poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	163	81
Food Vouchers	All HIV+ clients at less than 150% poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	309	92
Drug Assistance	All HIV+ clients at less than 150% poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	185	84
Health Insurance Premiums	All HIV+ clients at less than 300% of poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	34	25
Dental Care	All HIV+ clients at less than 200% poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	137	9
Medical Assistance	All HIV+ clients	670	county-wide	9-5 M-F, 24-hour emergency phones	100	16
Medical Transportation	All AIDS clients at less than 150% of poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	111	48
Mental Health Therapy	All HIV+ clients at less than 300% poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	39	8

Emergency Assistance	All HIV+ clients	670	county-wide	9-5 M-F, 24-hour emergency phones	24	0
Rent/Utility Deposits	All HIV+ clients at less than 300% of poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	62	6
Neuropathy Pain Alleviation	All HIV+ clients at less than 200% poverty	670	county-wide	9-5 M-F, 24-hour emergency phones	34	15
Medical Case Management	All HIV+ clients	670	county-wide	9-5 M-F, 24-hour emergency phones	396	347
Unduplicated Clients for Entire Agency						
(see instructions - this is not a total of the numbers above)					396	347

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

Please list or describe achieved outcomes for your target populations: During 2010, 274 clients had an increase in their CD4 count, an indicator of the strength of the immune system. 51% of clients achieved a CD4 count over 500 (healthy people without HIV disease average 800 to 1,200 CD4 cells). When clients are adherent to their medication, low levels of viral load can be achieved. During 2010 214 clients have achieved an undetectable viral load. 95% of clients participating in the Neuropathy pain alleviation therapy report improvement in symptoms and 45% report being able to take less pain medication.

CLIENT DEMOGRAPHICS
January 1, 2010 – December 31, 2010

Demographic/Category Clients	Male Clients	Female Clients	Total Clients
Total Clients Served 2010	341	54	395
New Clients Enrolled 2010	66	11	77
Age			
13-17	0	0	0
18-24	2	1	3
25-29	13	1	14
30-34	16	5	21
35-39	30	5	35
40-44	56	10	66
45-49	86	10	96
50-54	72	10	82
55-64	56	11	67
65-older	10	1	11
Race/Ethnicity			
White	292	30	322
Black-African American	24	21	45
Hispanic	42	4	46
Other	24	3	27
Income Levels			
< 100% Poverty Level	137	30	167
101-150%	94	17	111
151-200%	45	1	46
201-250%	22	3	25
251-300%	21	2	23
>300%	22	1	23
Insurance Status			
Private Insurance	61	9	70
Medicare	119	12	131
Medicaid	49	13	62
PAC Medicaid Waiver	135	22	157
No Insurance	100	14	114
HIV/AIDS Status			
HIV Not AIDS	90	14	104
AIDS as CDC Defined	250	40	290
Enrollment Status			
Deceased Clients	15	1	16
Active New	55	9	64
Active and Continuing	286	45	331
Closed Client File	44	7	51
Employment Status**			
Employed	113	10	123
Unemployed	228	44	272

** Point-in-Time Employment Figures as of December 31, 2010

FY2012 HSO INFORMATION

ON OUTCOMES

HSO Information - FY12

Outcomes

	Agency Name	Unduplicated Clients Served Last FY	Services Listed in Attachment C	Services Funded by HSAB Request in FY12 Application (Question #3)	Outcomes/Measures from Attachment C	Outcomes Indicated on Application (#26 & 27) - *if applying for $5000 or less, question not required*
Medical						
	Florida Keys AHEC	518	direct medical services	medical exams, daycare, specialty medical care, referrals, case mgmt	# of medical exams, referrals, follow-up services, payment for specialty services	# of medical exams, referrals, follow-up services, payment for specialty services
	Florida Keys Healthy Start	820	home visit, education, smoking cessation, financial assistance, training, transportation assistance, counseling	prenatal care for 15 uninsured pregnant women, dr visits, lab work and port-partum visit	education, resources and support to help families	# of births to mothers with inadequate prenatal care, # of clients in first trimester prenatal care, maintain healthy babies clients, # of in-county prenatal care and delivery
	Good Health Clinic	349	medical care, prescription meds	salaries for direct-service clinic personnel and operational overhead	# of clinic appts, # of patients, change in hours of operation	# of appts, # of clients, hours of operation increase
	Guidance Care Center	2,267	info, outreach, education, emergency screening, detox, CSU, programs, assessments, psychiatric services, intervention, case mgmt, rehab, aftercare, prevention, training, support housing/jobs, transportation	mental health, substance abuse services, residential services	#of clients served with each service	school attendance, employment stats, # of days living in community, drug use, attendance in training/counseling, customer satisfaction, etc
	Hospice of the Florida Keys	1,252	hospice case, home health, private case, response system, vaccines, in-home service	home health and hospice services: care, therapy, consultation, case mgmt, counseling, education	growth of programs, # of clients	# of clients served, # of palliative care programs, length of hospice stay
	Rural Health Network	11,119	oral health care, dental, primary care, DJJ- health care	oral health care for children	#of clients served with each service	# of clients, # of patient visits, case mgmt hours, education hours, client satisfaction
	Womankind	7,430	planning, prescriptions, medical test/exams, case mgmt, referrals, education	staff salaries	family planning clients, # of office visits, # of tests, # of prescriptions	# of clients, type of care delivered, # of appts, wait time for annual exams
Core Services						
	AIDS Help	396	rent/emergency housing assistance, food vouchers, drug assistance, health insurance premiums, dental care, medical assistance, medical transportation, mental health therapy, emergency assistance, utilities, neuropathy pain alleviation, medical case mgmt	Nutritional supplements and pharmaceutical reimbursement	# of clients, CD4 count, # of pain meds, therapy participation, level of viral load	Better health for the clients which is captured by increased CD 4 counts and decreased viral loads
	American Red Cross	9,008	emergency shelter, fires/local emergencies, health and safety training, services to armed forces, volunteer response training, disaster preparedness education, cold weather emergency	emergency communications, emergency response to residential fires and other major disasters	participants in disaster preparedness education, decreasing need for social services, training exams, emergency messages delivered, # of disaster clients helped	Increase in # of volunteers and volunteers in training sessions, # of clients served
	Be The Change - KCF	432	school supplies, clothes, hygiene products, formal wear, college prep gear	providing necessities to youth	Each request filled and how long it takes to fill	establish/maintain at least 3 national partnerships, serve 10% more youth in need
	Boys and Girls Club	486	teach life skills, tutoring, sports, job skills, leadership programs, drug prevention	funding position of Chief Professional officer	grades, behavior incidents, attendance, participation in drug prevention education, community service project participation	# of behavior incidents, # of good behaviors, # of awards, improved homework compliance, # of skills learned
	Domestic Abuse Shelter	809	emergency shelter, counseling, information/referrals, advocacy, safety planning, case mgmt, training, prevention	emergency shelter, counseling, information/referrals, advocacy, safety planning, case mgmt, training, prevention	# of completed safety plans	completion of client's service plan (including goals based on their needs)
	Florida Keys Children's Shelter	687	shelter services, counseling, outreach	community match for service to local children, youth and families and operating dollars for access to safe and nurturing residential environment	youth in shelter, # transitioned to permanent housing	changed attitudes, change behavior, improved condition, # of incidents of abuse/neglect in the program
	Florida Keys Outreach Coalition	221	transitional housing, case mgmt, life skills training, drug program	transitional shelter at five facilities, utilities, insurance, family case mgmt	# achieved employed, # of children involved, # achieved permanent housing	# of clients moved to permanent housing, # obtain employmen after entering program, attendance at support groups and training, drug use, # in case mgmt, # exiting program

	Grace Jones Day Care Center	75	child care, nutrition program	back pack 4 kids program needs	# of children served, school performance, nutritional intake, # of parents coming to events/using resources	# of behavior incidents (stealing, hoarding food, misbehaving in class)
	Heron/Peacock	61	permanent housing, transitional housing, medication supervision, recreation, meal prep, drug testing, life skills, job support, financial mgmt, education, training	general operating expenses such as insurance, payroll, utilities, maintenance	# of clients served with each service and a cut off additional response	occupancy rate, # of referrals, # of clients, # of individualized performance plans, # of clients completing the employment plan and found employment
	Independence Cay	217	transitional housing, day center, food/showers, soup kitchen, shelter	utilities, rent	strengthen programs to perform better, reach out to more people, complete renovations, evolve to complete downstairs facility	# of clients, completed renovations, # of clients finding jobs, # of clients in counseling
	KAIR	2,275	food, housing/utilities, transportation	food, KIDKAIR, medical/dental, legal documents, rent/utilities, transportation, household goods, relocation, boat sanitation, activities	pounds of food distributed, relocation requests, KIDKAIR requests, transportation requests	# of groceries delivered, # of boat sanitation and relocation assistance requests, expand availability of services, # of partner agencies
	MARC	103	residential care, training, in home support, adult day care, job services, transportation, medical	adult day training services, job skills, transportation	# of clients, # of goals reached per client's plan, jobs, income level	# of goals reached in client support plans, clients in supported employment earnings, # of clients with income above poverty line
	Monroe County Education Fdtn	160	individualized academics, counseling	counselor salaries	#of clients served with each service	#of clients, attendance, academic standing, # to graduate, drop out rate
	Samuel's House	176	emergency shelter, case mgmt, counseling, life skills, drug services, mental health, jobs	housing, case mgmt, support services, transportation, referrals	# receiving case mgmt, # developing plans of action, improved health, self sufficiency attained, staying after 72 hours, participate in classes/improving skills	# of clients with basic needs met, # receiving case mgmt, self-sufficiency, improved health, improve basic living skills, # employed, improve parenting skills, increased life stability
	SHAL	1,857	shelter services, support services, grant writing/admin/comp services	coordinator salary	# sheltered, # given rental assistance	location of outreach services offered, survey, training, improved database, # of members of SHAL, # of clients
	Star of the Sea Foundation	11,175	food pantry, bus tickets, distribute clothes/goods, drug/medical equipment assistance	food pantry, prescription drug reimbursement, food recovery and distribution	homeless prevention	amount of food available, # of times per week it is available
	Wesley House	2,949	referrals, financial assistance, preschool, programs, child care	childcare, in-home child abuse prevention services, full case mgmt, foster/adoptive services, family preservation services	# of clients, children free from abuse/neglect through program, abuse/neglect 12 months after program, referral to medical, no pregnancy two years after target child, # of children in child care, # of free meals	# of clients with malnutrition, attendance, frequency of visits with clients, # of clients with presentation dental care, timely reporting, # of families served, increase education and training to families, # of foster homes, school testing, # of 4 year olds enrolled, # of abuse/neglect findings
Quality of Life						
	Be The Change - MYCP	1,000	numbers for events, playgroups, clubs, programs	increase staff hours to deliver more volunteers, mentors, programs and activities	# of clients served with each service	# of acts of violence/drinking/drug use/bullying by youth, attendance.
	Big Pine Athletic Association	400	youth and adult sports	after school daycare, sports and oversight on dog park	# clients served with each service and a cutoff response	Question not required
	Heart of the Keys	200	afterschool/summer programs, events, classes	afterschool/summer programs, academic assistance, sports, games, clubs, events, workshops, community center	grades, students in leadership roles, behavior incidents, attendance, # of participants in activities, # in classes, # of classes offered	participation in physical activity, # of behavior incidents, progress reports, # of citizenship awards
	Helpline	2,287	information/referral, phone operation, training	information and referrals	# of callers (& their demographics), # referred to social services	Question not required
	Literacy Volunteers	186	tutoring	tutoring	# of clients served	# of clients, increased literacy skills, # of parents participating, testing
Direct Funded	**No Application**			**Response via Letters/spreadsheets**		
	Monroe Council of the Arts	8,841	N/A	events, workshops, education	N/A	N/A
	Historic Florida Keys Foundation	None	N/A	serves population of Tavernier with changes to properties, recording historic structures	N/A	N/A
Total						
	Total	**67,756**				
	Conclusion	**2,259**				

FY2012 HSO INFORMATION

ON IRS FORM 990

HSO Information - FY12

990 Information

	Agency Name	990	990 Year	Loans (Part IV, #26)	# of Voting Board Members	Paid Board Members, other than CEO/Exec. Dir. (Part III, Section A)	CEO/Ex Dir. Compensation: 990 (Part III, Section A)	CEO/Ex Dir. Compensation: Att B	Process for CEO Compensation (Part VI, Section B #15A)	Rating in Charity Navigator
Medical										
	Florida Keys AHEC	Yes	2009	No	15	No	$103,115	$117,071	Yes	Not in site
	Florida Keys Healthy Start	Yes	2009	No	10	No	Not Provided	$71,927	No	Not in site
	Good Health Clinic	Yes	2010	No	11	No	Not Provided	$14,820	Yes	Not in site
	Guidance Care Center	Yes	2009	No	8	No	Not Provided*	$93,226	Yes	Not in site
	Hospice of the Florida Keys	Yes	2009	No	9	No	$118,697	$118,287	Yes	Not in site
	Rural Health Network	Yes	2009	No	Not Provided	Not Provided - Attached schedule has no salary info	Not Provided	$90,000	Yes	Not in site
	Womankind	Yes	2009	No	9	Not Provided	$71,385	$85,276	No	Not in site
Core Services										
	AIDS Help	Yes	2009	Yes	20	No	$121,663	$117,094	Yes	Not in site
	American Red Cross	Yes	2008 (requested more recent)	No	18	No	$455,690	$137,700	Yes	62.24 - 4 Stars
	Be The Change-KCF	Yes	2010	No	6	No	Not Provided	Not Provided	No	Not in site
	Boys and Girls Club	Yes	2010	No	6	No	$48,760	$66,000	Yes	Not in site
	Domestic Abuse Shelter	Yes	2009	No	7	No	$124,731	$118,240	No	Not in site
	Florida Keys Children's Shelter	Yes	2009	No	8	No	$70,000	$70,000	Yes	55.34 - 3 Stars
	Florida Keys Outreach Coalition	Yes	2009	No	13	No	$88,200	$104,524	Yes	Not in site
	Grace Jones Day Care Center	Yes	2010	No	10	Not Provided - No Attachment	Not Provided	$53,664	Yes	Not in site
	Heron/Peacock	Yes	2009	No	7	Not Provided - No Attachment	Not Provided	$46,160	Yes	Not in site
	Independence Cay	Yes - EZ	2010	No	No Question	No	$40,000	$30,000	No Question	Not in site
	KAIR	Yes - EZ	2009	No Question	No Question	Not Provided - Missing Pages?	Not Provided	$48,600	No Question	Not in site
	MARC	Yes	2009	No	16	No	$76,158	$77,418	Yes	Not in site

	Monroe County Education Fdtn	Yes	2009	No	16	No	Not Provided	Not Provided	No	Not in site
	Samuel's House	Yes	2010	No	15	No	$86,045	$79,200	Yes	Not in site
	SHAL	Yes	2009	No	24	No	Not Provided	$52,000	Yes	Not in site
	Star of the Sea Foundation	Yes	2010	No	5	No	Not Provided	$18,200	No	Not in site
	Wesley House	Yes	2009	No	15	No	$124,134	$139,055	Yes	Not in site
Quality of Life										
	Be The Change-MYCP	Yes	2010	No	6	No	Not Provided	Not Provided	No	Not in site
	Big Pine Athletic Association	Yes - EZ	2009	No	No Question	No	$41,538	$44,215	No Question	Not in site
	Heart of the Keys	Yes	2009	No	5	No	Not Provided	$30,720	No	Not in site
	Helpline	Yes - EZ	2009	No	No Question	No	$44,614	$48,400	No Question	Not in site
	Literacy Volunteers	Yes - EZ	2009	No	No Question	No	Not Provided	$55,000	No Question	Not in site
Direct Funded										
	Historic Florida Keys Foundation	Yes	2010	No	6	No	$81,700	No Att B	Yes	Not in site
	Monroe Council of the Arts	Yes - EZ	2009	No	No Question	No	$55,000	No Att B	No Question	Not in site
Total										
	Total	**All have 990s**	**2 of 2008 20 of 2009 8 of 2010**	**1 Yes 29 No**	**All with responses have at least 5 members as required**	**5 Not Provided**			**17 yes**	**2 orgs**
	Conclusion	**20% w/ 990 EZ**	**93% current, other 2 requested**	**97% no loans**		**100% provided have no paid board members**	**Only 2 orgs don't show any compensation: BTC/MCEF.**		**At least 71% w/ processes**	

*Salaries for highest compensated employees are listed, Exec. Dir/CEO not one of these
Not Provided = Question was there, but no response in it/question not answered

ARTICLE ON THE

NONPROFIT STARVATION CYCLE

(Stanford Social Innovation Review - Fall 2009)

STANFORD
GRADUATE SCHOOL OF BUSINESS
STANFORD SOCIAL INNOVATION *review*

The Nonprofit Starvation Cycle

By Ann Goggins Gregory & Don Howard

Stanford Social Innovation Review
Fall 2009

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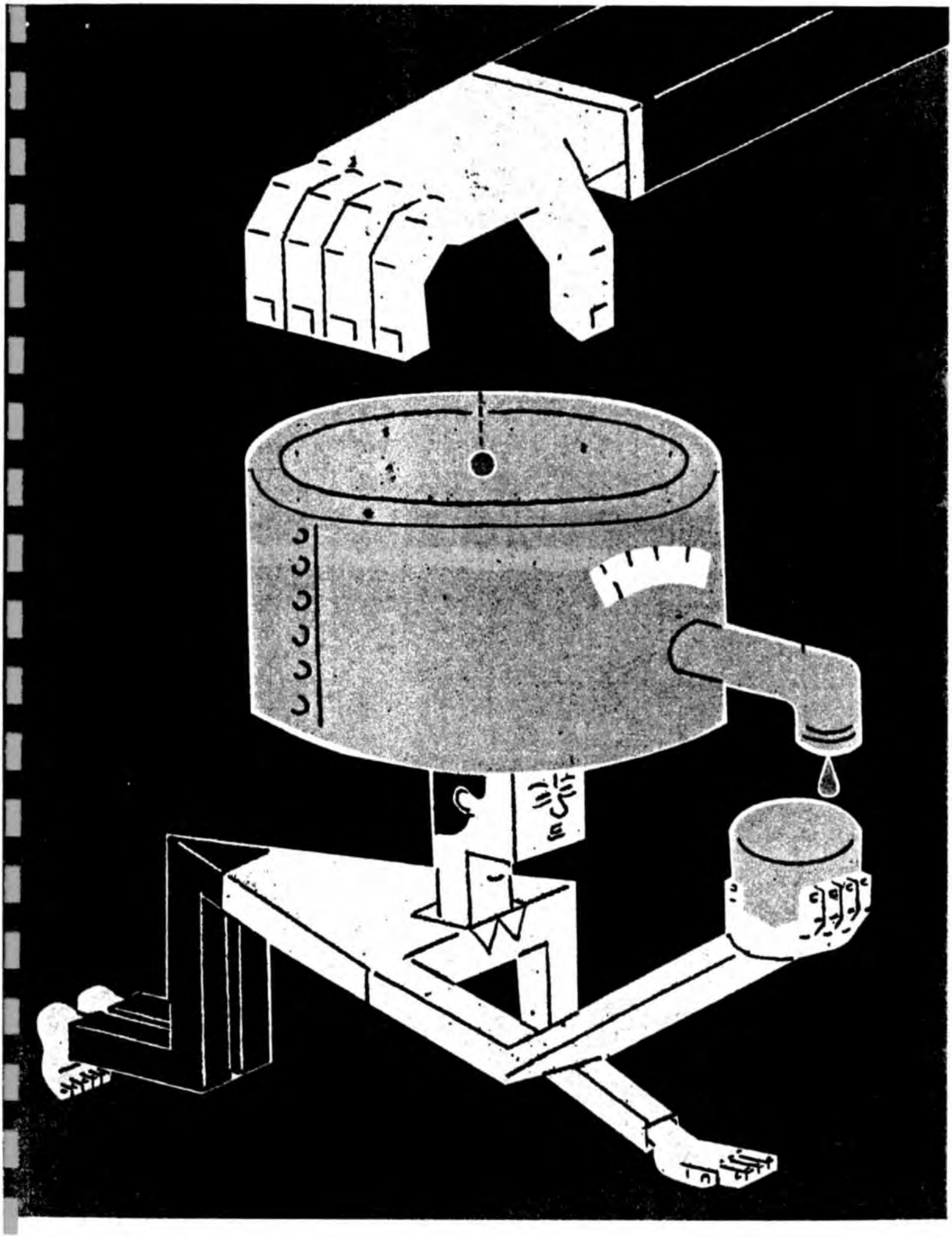


The Nonprofit Starvation Cycle

By Ann Goggins Gregory
& Don Howard

Illustration by David Plunkert

A vicious cycle is leaving nonprofits so hungry for decent infrastructure that they can barely function as organizations—let alone serve their beneficiaries. The cycle starts with funders' unrealistic expectations about how much running a nonprofit costs, and results in nonprofits' misrepresenting their costs while skimping on vital systems—acts that feed funders' skewed beliefs. To break the nonprofit starvation cycle, funders must take the lead.

ORGANIZATIONS THAT BUILD ROBUST infrastructure—which includes sturdy information technology systems, financial systems, skills training, fundraising processes, and other essential overhead—are more likely to succeed than those that do not. This is not news, and nonprofits are no exception to the rule.

Yet it is also not news that most nonprofits do not spend enough money on overhead. In our consulting work at the Bridgespan Group, we frequently find that our clients agree with the idea of improving infrastructure and augmenting their management capacity, yet they are loath to actually make these changes because they do not want to increase their overhead spending. But underfunding overhead can have disastrous effects, finds the Nonprofit Overhead Cost Study, a five-year research project conducted by the Urban Institute's National Center for Charitable Statistics and the Center on Philanthropy at Indiana University. The researchers examined more than 220,000 IRS Form 990s and conducted 1,500 in-depth surveys of organizations with revenues of more than $100,000. Among their many dismaying findings: nonfunctioning computers, staff members who lacked the training needed for their positions, and, in one instance,

furniture so old and beaten down that the movers refused to move it. The effects of such limited overhead investment are felt far beyond the office: nonfunctioning computers cannot track program outcomes and show what is working and what is not; poorly trained staff cannot deliver quality services to beneficiaries.

Despite findings such as these, many nonprofits continue to skimp on overhead. And they plan to cut even more overhead spending to weather the current recession, finds a recent Bridgespan study. Surveying more than 100 executive directors of organizations across the country, we found that 56 percent of respondents planned to reduce overhead spending. Yet decreasing already austere overhead spending (also called *indirect expenses*) may jeopardize organizations' very existence—not to mention their ability to fulfill their missions. And although the Obama administration's stimulus package may fuel rapid growth among some nonprofits, many will lack the infrastructure to manage the windfall and may well be crushed under the weight of all those well-intended funds.

Why do nonprofits and funders alike continue to shortchange overhead? To answer this question, we studied four national nonprofits that serve youth. Each organization has a mix of funding, including monies from government, foundation, and individual sources. We also interviewed the leaders and managers of a range of nonprofit organizations and funders, as well as synthesized existing research on overhead costs in the nonprofit sector.

Our research reveals that a vicious cycle fuels the persistent underfunding of overhead.[1] (For an illustration, see "The Cycle That Starves Nonprofits" on page 51.) The first step in the cycle is funders' unrealistic expectations about how much it costs to run a nonprofit. At the second step, nonprofits feel pressure to conform to funders' unrealistic expectations. At the third step, nonprofits respond to this pressure in two ways: They spend too little on overhead, and they underreport their expenditures on tax forms and in fundraising materials. This underspending and underreporting in turn perpetuates funders' unrealistic expectations. Over time, funders expect grantees to do more and more with less and less—a cycle that slowly starves nonprofits.

Although several factors drive the cycle of nonprofit starvation, our research suggests that taking action at the first stage—funders' unrealistic expectations—could be the best way to slow or even stop the cycle. Changing funders' expectations, however, will require a coordinated, sector-wide effort. At a time when people need nonprofit services more than ever and when government is increasingly turning to nonprofits to solve social problems, this effort is necessary to keep nonprofits healthy and functioning.

Funders' Unrealistic Expectations

The nonprofit starvation cycle is the result of deeply ingrained behaviors, with a chicken-and-egg-like quality that makes it hard to determine where the dysfunction really begins. Our sense, however, is that the most useful place to start analyzing this cycle is with funders' unrealistic expectations. The power dynamics between funders and their grantees make it difficult, if not impossible, for nonprofits to stand up and address the cycle head-on; the downside to doing so could be catastrophic for the organization, especially if other organizations do not follow suit. Particularly in these tough economic times, an organization that decides—on its own—to buck the trend and report its true overhead costs could risk losing major funding. The organization's reputation could also suffer. Resetting funder expectations would help pave the way for honest discussions with grantees.

Many funders know that nonprofit organizations report artificially low overhead figures, and that the donor literature often reflects grossly inaccurate program ratios (the proportion of program-related expenses to indirect expenses). Without accurate data, funders do not know what overhead rates *should* be. Although for-profit analogies are not perfect for nonprofits, they do provide some context for thinking about how realistic—or not—average overhead rates in the nonprofit sector are. As the figure on page 53 shows, overhead rates across for-profit industries vary, with the average rate falling around 25 percent of total expenses. And among service industries—a closer analog to nonprofits—none report average overhead rates below 20 percent.

In the absence of clear, accurate data, funders must rely on the numbers their grantees report. But as we will later discuss, these data are riddled with errors. As a result, funders routinely require nonprofits to spend unhealthily small amounts on overhead. For instance, all four of the youth service organizations that we studied were managing government contracts from local, state, and federal sources, and none of the contracts allowed grantees to use more than 15 percent of the grant for indirect expenses (which include operations, finances, human resources, and fundraising).

Some foundations allot more money for indirect costs than do government agencies. Yet foundations are quite variable in their indirect cost allowances, with the average ranging from 10 percent to 15 percent of each grant. These rates hold true even for some of the largest, most influential U.S. foundations. And foundations can be just as rigid with their indirect cost policies as government funders.

Many times, the indirect allowances that grants do fund don't even cover the costs of administering the grants themselves. For example, when one Bridgespan client added up the hours that staff members spent on reporting requirements for a particular government grant, the organization found that it was spending about 31 percent of the value of the grant on its administration. Yet the funder had specified that the nonprofit spend only 13 percent of the grant on indirect costs.

Most funders are aware that their indirect cost rates are indeed too low, finds a recent Grantmakers for Effective Organizations (GEO) study. In this national survey of 820 grantmaking foundations, only 20 percent of the respondents said that their grants include enough overhead allocation to cover the time that grantees spend on reporting.[2]

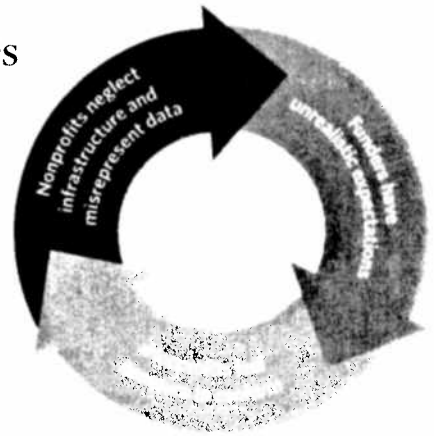
Individual donors' expectations are also skewed. A 2001 survey conducted by the Better Business Bureau's Wise Giving Alliance

Ann Goggins Gregory is the director of knowledge management at the Bridgespan Group and a former consultant in Bridgespan's strategy area. In her consulting work, Ann's clients included education and youth development organizations, as well as foundations.

Don Howard is a partner at the Bridgespan Group, where he leads the San Francisco office. His clients have included foundations and nonprofits working to alleviate poverty, end homelessness, revitalize neighborhoods, end inequities in education, and improve the environment.

The Cycle That Starves Nonprofits

Three forces intertwine to deprive organizations of much-needed overhead funding.



found that more than half of American adults felt that nonprofit organizations should have overhead rates of 20 percent or less, and nearly four out of five felt that overhead spending should be held at less than 30 percent. In fact, those surveyed ranked overhead ratio and financial transparency to be more important attributes in determining their willingness to give to an organization than the success of the organization's programs.

Not only do funders and donors have unrealistic expectations, but the nonprofit sector itself also promotes unhealthy overhead levels. "The 20 percent norm is perpetuated by funders, individuals, and nonprofits themselves," says the CFO of one of the organizations we studied. "When we benchmarked our reported financials, we looked at others, [and] we realized that others misreport as well. One of our peer organizations allocates 70 percent of its finance director's time to programs. That's preposterous!"

In this context, nonprofits are reluctant to break ranks and be honest in their fundraising literature, even if they know that they are fueling unrealistic expectations. They find it difficult to justify spending on infrastructure when nonprofits commonly tout their low overhead costs. For example, Smile Train, an organization that treats children born with cleft lip and palate conditions, has claimed that "100 percent of your donation will go toward programs ... zero percent goes to overhead." Nevertheless, the fine print goes on to say that this is not because the organization has no overhead; rather, it is because Smile Train uses contributions from "founding supporters" to cover its nonprogram costs.

This constellation of causes feeds the second stage in the nonprofit starvation cycle: pressure on nonprofits to conform to unrealistic expectations. This pressure comes from a variety of sources, finds the Nonprofit Overhead Cost Study. The survey found that 36 percent of respondents felt pressure from government agencies, 30 percent felt pressure from donors, and 24 percent felt pressure from foundations.[3]

Underfed Overhead

In response to pressure from funders, nonprofits settle into a "low pay, make do, and do without" culture, as the Nonprofit Overhead Cost Study calls it. Every aspect of an organization feels the pinch of this culture. In our consulting work with nonprofits, for example, we often see clients who are unable to pay competitive salaries for qualified specialists, and so instead make do with hires who lack the necessary experience or expertise. Similarly, many organizations that limit their investment in staff training find it difficult to develop a strong pipeline of senior leaders.

These deficits can be especially damaging to youth-serving organizations, notes Ben Paul, president and CEO of After-School All-Stars, a Los Angeles-based nonprofit organization that provides after-school and summer camp programs for at-risk youth nationwide. "It is clear to anyone who has led an organization that the most important capital in a company is the human capital," says Paul. "In after-school we have a saying: Kids come for the program, but stay for the staff. If we don't hire the right people, we might as well not run after-school programs."

Meanwhile, without strong tracking systems, nonprofits have a hard time diagnosing which actions truly drive their desired outcomes. "The catch-22 is that, while organizations need capacity-building funding in order to invest in solid performance tracking, many funders want to see strong program outcome data *before* they will provide such general operating support," says Jamie McAuliffe, a portfolio manager at the New York-based Edna McConnell Clark Foundation.

Take the case of a well-respected network of youth development programs. To protect the identity of this organization, we will call it the Learning Goes On Network (LGON). Poised for a huge growth spurt, LGON realized that its data systems would be hopelessly inadequate to accommodate more clients. An analysis showed that program staff spent 25 percent of their time collecting data manually. One staff member spent 50 percent of her time typing results into an antiquated Microsoft Access database.

Staff members can become so accustomed to their strained circumstances that they have trouble justifying even much-needed investments in overhead, our interviews revealed. "We [had] known for a long time that a COO was vital to our growth but [hadn't] been able to fund one," relates the CEO of one of the four youth development organizations that we studied. But when his organization's board finally created the COO position, the rest of the staff resisted. "They had lived so long in a starved organization that the idea of hiring a COO was shocking to them."

Misleading Reporting

The final driver of the cycle that starves nonprofit infrastructure is nonprofits' routine misrepresentation of how much they actually spend on overhead. The numbers that nonprofits report on their financial statements "[defy] plausibility," finds the Nonprofit Overhead Cost Study. Upon examination of more than 220,000 nonprofit organizations, researchers found that more than a third of the organizations reported no fundraising costs whatsoever, while one in eight reported no management and general expenses. Further scrutiny found that 75 percent to 85 percent of these organizations were incorrectly reporting the costs associated with grants.

Our study of the four youth-serving nonprofits likewise reported discrepancies between what nonprofits spent on overhead and what they reported spending. Although they reported overhead rates ranging from 13 percent to 22 percent, their actual overhead rates ranged from 17 percent to 35 percent.

Many factors support this underreporting of nonprofit costs. According to a survey conducted by *The Chronicle of Philanthropy* in 2000, a majority of nonprofits say that their accountants advised them to report zero in the fundraising section of Form 990.[4] Limited surveillance of nonprofits' Form 990 tax reports only exacerbates the problem: The IRS rarely levies the $50,000 penalty for an incomplete or inaccurate return, and generally applies it only when an organization deliberately fails to file the form altogether. According to the *Chronicle* study, "Improperly reporting these expenses is likely to have few, if any, consequences."

The IRS' ambiguous instructions likewise lead to error, report several sources. For example, nowhere does the IRS explicitly address how to account for nonprofit marketing and communications. As a result, many organizations allocate all marketing and communications expenses to programs when, in most cases, these expenses should be reported as administrative or fundraising overhead.

Government agencies likewise have varying and ambiguous definitions of indirect costs. The White House Office of Management and Budget, for example, defines indirect costs as "those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective." It then goes on to say that "because of the diverse characteristics and accounting practices of nonprofit organizations, it is not possible to specify the types of cost that may be classified as indirect cost in all situations."[5]

There is some good news. Currently, the U.S. Government Accountability Office (GAO) is conducting a study of various federal grantors' definitions of indirect costs. As Stan Czerwinski, the director of strategic issues for GAO, explains, "The goal is to achieve consistency, so that when nonprofits go in for funding, they have clarity (as do funders) about what they're actually going to get reimbursed for." The study is in the early stages, but as Czerwinski notes, the need is clear: "We don't find anybody telling us that we're barking up the wrong tree."

Proper Care and Feeding

Although the vicious cycle of nonprofit starvation has many entry points and drivers, we believe that the best place to end it is where it starts: Funders' unrealistic expectations. Foundations and government funders must take the lead because they have an enormous power advantage over their grantees. When funders change their expectations, nonprofits will feel less need to underreport their overhead. They will also feel empowered to invest in infrastructure.

The first step that funders should take is to shift their focus from costs to outcomes. In the nonprofit world, organizations are so diverse that they do not share a common indicator of program effectiveness. In the absence of this indicator, many funders try to understand an organization's efficiency by monitoring overhead and other easily obtained yet faulty indicators. Funders need to refocus their attention on impact by asking "What are we trying to achieve?" and "What would define success?" In so doing, they will signal to their grantees that impact matters more than anything else. Even focusing on approximate or crude indicators (for example, "Are we getting an A or a C on our impact goals?") is better than looking at cost efficiencies, as focusing on the latter may lead to narrow decisions that undermine program results.

Funders must also clearly communicate their program goals to their grantees. Having established that funder and grantee share the same goals, funders should then insist on honest answers to the question "What will it take to deliver these outcomes consistently, or to deliver these outcomes at an even higher level of quality or quantity?"

One of our study participants, for instance, worked closely with its major funder to think through this question, and ultimately determined it needed a sizable investment in technology to support its projected growth. The funder agreed that only by making such an investment would the organization be able to track outcomes uniformly and to make program improvements quickly.

When feasible, funders should help meet grantees' identified infrastructure needs by making general operating support grants. Grantmakers and nonprofits agree that more operating support is very likely to improve an organization's ability to achieve results, finds the 2008 Grantmakers for Effective Organizations study. And a 2006 CompassPoint Nonprofit Services study of nearly 2,000 nonprofit executives in eight metropolitan areas reveals that receiving general operating support played a major role in reducing burnout and stress among executive directors.[6] Yet although 80 percent of the foundations in this study made some general operating grants, they dedicated a median of only 20 percent of their grant dollars to this kind of support.

Regardless of the type of support they provide, funders should encourage open, candid discussions with their grantees about what the latter need to be effective. Many funders' grantmaking processes are not set up to consider the full scope of what grantees do, and why. As a result, their grants are not as flexible as they need to be. Yet when funders fully understand their grantees' operations, they are more likely to meet their grantees' needs.

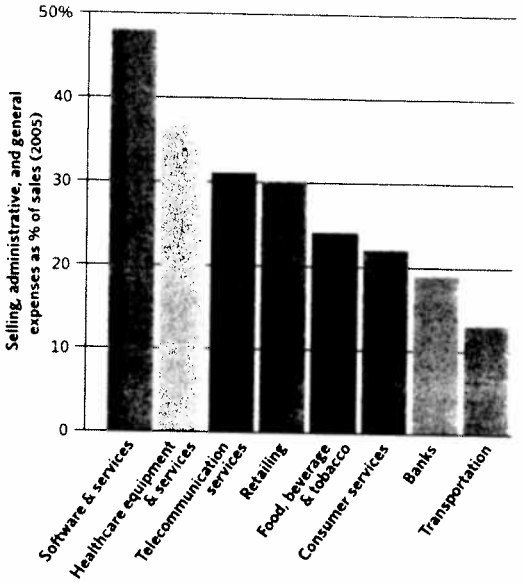
Although changing their expectations will have the greatest impact on the nonprofit starvation cycle, funders can also intervene in other useful ways. When making use-restricted grants, funders should commit to paying a greater share of administrative and fundraising costs. Indeed, in 2004, the board of the Independent Sector encouraged funders to pay "the fair proportion of administrative and fundraising costs necessary to manage and sustain whatever is required by the organization to run that particular project."

Likewise, rather than prescribing an indirect expense rate for all grants, government funders should allow nonprofits to define their true overhead needs in grant applications and, so long as these needs are justifiable, pay for them. For example, some federal funding contracts allow a nonprofit to justify an indirect cost rate (within guidelines), which the organization can then use for all its federal grant applications. Extending such a policy to all federal, state, and local government contracts would go a long way toward helping nonprofits deliver better programs while being able to pay for their grants' management.

Finally, to foster transparent and accurate reporting, funders should encourage the development of a standard definition of the term *overhead*. Currently, organizations have to report their overhead differently for nearly every grant that they receive. Standardization would allow funders to compare apples with apples, as well as allow grantees to understand better their own overhead investments—or

The Real Cost of Doing Business

Most for-profit industries spend far more on overhead than the 10 to 20 percent norm in the nonprofit sector.



SOURCE: Compustat, Standard & Poor's Global Industry Classification Standard Structure

lack thereof. Having a dialogue about real overhead rates could also help shift the focus to the real target: outcomes.

What Grantees Can Do

The burden of breaking the cycle of nonprofit starvation does not rest solely with funders. Nonprofit leaders also play a role. As a baseline task, they should commit to understanding their real overhead costs and their real infrastructure needs. At LGON, for instance, senior managers spent several months digging into their costs, analyzing their current systems—including the organization's subpar tracking process—and identifying gaps in capacity. After this strategic planning process, the organization could articulate a clear plan for a new tracking system and a 150 percent increase in nonprogram staff over three years.

Nonprofits must then speak truth to power, sharing their real numbers with their boards and then engaging their boards' support in communicating with funders. Case studies of organizations that have successfully invested in their own infrastructure have repeatedly noted the need for a shared agenda between the leadership team and the board. The executive director of LGON, for example, communicated early and often with her board members throughout the strategic planning process. She also facilitated several meetings to address infrastructure needs.

For their part, board members should ask the tough questions before funders do, namely: "What does this organization really need to succeed?" "Where are we underinvesting?" and "What are the risks we're taking by underinvesting in these areas?" Board members should encourage nonprofit leaders to develop strategies that explicitly recognize infrastructure needs. In developing plans for infrastructure, board members can help, notes Chris Brahm, chairman of the board of directors at Larkin Street Youth Services, a San Francisco nonprofit that serves homeless and runaway youth: "The people running agencies are often consumed with programs and raising money. Board members, whether businesspeople or otherwise, can bring external perspective on overhead services."

At LGON, for example, the executive director identified a handful of board members who were fervent supporters of the emerging strategic vision. These board members then communicated to their colleagues how much overhead this vision would require.

During these discussions, both board members and managers should focus on how investments in infrastructure will benefit the organization's beneficiaries, rather than reduce costs. Even within the confines of a "cost conversation," they should emphasize how infrastructure investments may actually reduce the costs of serving beneficiaries over time. One organization in our study, for instance, determined that an investment in technological infrastructure yielded $350,000 per year by freeing up staff time and consolidating "scrappy" systems.

Finally, organizations must attempt to educate their donors. "Donors don't want to pay for an organization's rent, or phone bill, or stamps," notes Paul, "but those are essential components of everyday work. You can't run a high-performing organization from your car. And there are many ways to explain these types of expenses to donors."

Both funders and grantees are feeling the sting of the current recession. But this economic downturn is no excuse to cut overhead funding. "If a nonprofit's leaders are feeling as if they cannot raise money to support overhead, I think they're confusing the issue," says Brahm. "The real issue is that they can't raise enough money, period. Either they do not have, or they have not been able to communicate, a results story that is compelling to funders."

Rather than being the reason to reduce overhead spending, the recession is an excellent opportunity to redress decades-long underinvestment in nonprofit infrastructure. "There is real potential for change if all of the major stakeholders—government, private funders, and the nonprofits themselves—take steps to acknowledge that capacity building is critical to the health of an organization," says McAuliffe. And although the forces that fuel the nonprofit starvation cycle are strong, the opportunity to achieve more for beneficiaries in the long term should compel funders and grantees alike to stop the cycle.

Former Bridgespan Group manager William Bedsworth contributed to this article.

Notes

1. See also Kennard Wing, Tom Pollak, and Patrick Rooney, *How Not to Empower the Nonprofit Sector: Under-Resourcing and Misreporting Spending on Organizational Infrastructure*, Washington, D.C.: Alliance for Nonprofit Management, 2004. Wing, Pollak, and Rooney are three of the lead researchers on the Nonprofit Overhead Cost Study.
2. William H. Woodwell Jr. and Lori Bartczak, *Is Grantmaking Getting Smarter? A National Study of Philanthropic Practice*, Washington, D.C.: Grantmakers for Effective Organizations, 2008.
3. Kennard Wing and Mark Hager, *Who Feels Pressure to Contain Overhead Costs?*, Paper presented at the ARNOVA Annual Conference, 2004.
4. Holly Hall, Harvy Lipman, and Martha Voelz, "Charities' Zero-Sum Filing Game," *The Chronicle of Philanthropy*, May 18, 2000.
5. White House Office of Management and Budget, *Circular A-122 (Revised): Cost Principles for Nonprofit Organizations*.
6. Jeanne Bell, Richard Moyers, and Timothy Wolfred, *Daring to Lead 2006: A National Study of Nonprofit Executive Leadership*, San Francisco: CompassPoint Nonprofit Services, 2006.

ARTICLE ON THE

THIRD RAIL OF NONPROFITS

(The Wall Street Journal - November 28, 2011)

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THE WALL STREET JOURNAL.
WSJ.com

NOVEMBER 28, 2011

The 'Third Rail' of Nonprofits: Overhead

By VERONICA DAGHER

Overhead is a touchy subject for many nonprofits. Donors who want most or all of their contributions to support an organization's cause may be overly critical of administrative costs and other overhead. Nonprofits, in turn, often feel pressured to keep overhead down and so may misrepresent those costs, reinforcing donors' unrealistic expectations.

More in Philanthropy

- Should Philanthropies Operate More Like Businesses?
- Soybeans and Other Unusual Donations
- Do's and Don'ts of Asking for Money
- Ups and Downs of Serving on a Charity Board
- Read the complete report .

Tom Tierney, chairman and co-founder of Bridgespan Group, a nonprofit consultant to nonprofits, has written a paper, "The Donor-Grantee Trap," with Richard Steele. Mr. Tierney spoke with Veronica Dagher of Dow Jones Newswires about how a "starvation cycle" is dangerous to charities and the people they serve. Here are edited excerpts of their conversation.

A Pervasive Problem

MS. DAGHER: Are nonprofits overpromising to donors when it comes to not using money for overhead?

MR. TIERNEY: In general, yes. Nonprofits want to say they're putting donors' money to work and doing great things. They may understand potential donors may not want to give if they think the money will be used for a pay raise for the nonprofit's staff, for example. Donors may not realize that a pay raise for the staff is necessary for staff retention and the continuity and growth of the organization and its programs. It's no one's fault, but expectations are somewhat decoupled from reality.

MS. DAGHER: How widespread is the problem among nonprofits, and what are the implications?

Webb Chappell

STARVATION CYCLE 'Without the necessary investments in overhead, the organization underperforms,' says Tom Tierney.

MR. TIERNEY: The starvation cycle is pervasive. Without the necessary investments in overhead, without a doubt the organization underperforms. It can't meet expectations, it becomes difficult to retain high-quality talent, it may not have the systems to report the information donors request. It might be hampered in attracting new funding and in ultimately serving the people it aims to serve.

MS. DAGHER: What's your advice for nonprofits?

MR. TIERNEY: First, nonprofits should be clear about their definition of success, articulate their strategy for achieving success and be up front about what that costs. That includes understanding the organization's true overhead costs and making a case for funding good overhead. If an organization needs a new IT system to properly track program results, then it needs to be clear about that when making the case to donors.

Second, organizations need to be willing to invest in overhead. As much as an organization might want to give every last dollar to the children or other beneficiaries it's serving, investing in a new IT system may make it more effective, with greater impact in the long run.

Third, nonprofits need to engage their board so the board champions the organization getting the right resources.

Last, organizations need to educate their donors. Be honest with donors about what it takes to get the job done, why the expenditure is required, and be transparent in where the dollars are going.

The Donors' Role

MS. DAGHER: How can donors help?

MR. TIERNEY: Donors can help by changing their attitude about overhead and understanding there is good overhead and bad overhead. Hiring quality executives, for example, might be an example of good overhead, which the organization needs to deliver results.

Donors also need to let go of an arbitrary overhead figure of 10% to 15%, for example, and rather focus on what costs are necessary to get the job done. Where possible, it's helpful for donors to provide unrestricted grants.

MS. DAGHER: Are nonprofits' fund-raising costs more of an issue for many donors than CEO salaries?

MR. TIERNEY: Fund-raising costs are generally far greater than actually reported, in part because it's challenging to capture the true cost of the time nonprofits have to invest to raise money.

The issue with nonprofit executive salaries, not just CEO salaries, is that they are generally too low, not too high. With the possible exception of a tiny number of CEOs running huge nonprofit organizations, most nonprofit managers are relatively poorly compensated given their responsibilities—making it a challenge to attract and retain top talent. Investing in the human capital of a nonprofit is a fine example of good overhead.

Ms. Dagher is a reporter in New York for Dow Jones Newswires. She can be reached at veronica.dagher@dowjones.com.

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FY2012 HSO INFORMATION

ON MATCH AND VOLUNTEERS

HSO Information - FY12

31 Agencies/30 Programs

Match and Volunteers

Note: Guidance Care Center, Rural Health Network, Big Pine Athletic Association, Heart of the Keys, and Be The Change were all or partially funded by the BOCC in the prior fiscal years.

	Agency Name	HSAB Grant Amt	Volunteer Hours	# of Volunteers	Will HSAB funds be used as match for a grant?	Match Agency/Program/Amounts from FY11 and FY12 *(Not necessarily received)*
Medical						
	Florida Keys AHEC	35,000	150	9	Yes	Early Learning Coalition of Miami-Dade/Monroe/ School Readiness -$7500, In-kind services from doctors/medical students from University of Miami and Barry University PA Program
	Florida Keys Healthy Start	20,000	350	30	Yes	FL Dept of Health/Healthy Start for $484,800 - $37,500 match required. This contract is contingent upon leveraging additional funding. For every $1 HSAB funding, we are able to bring $7.70 from the State to Monroe County.
	Good Health Clinic	40,000	1,329	18	Yes	Health Fdtn of South FL/Expanding Upper Keys Medical Home for $30,000 (100% match) - Applied, Baptist Health of South Florida ($125,000 annually for 3 years)
	Guidance Care Center	609,177	2,148	7	Yes	State of FL/Adult Mental Services for $1,403,384 - $397,795 match required State of FL/Adult Substance Abuse Detox for $190,075 - $31,679 match required State of FL/Adult Substance Abuse Services for $378,226 - $79,640 match required State of FL/Children's Substance Abuse Services for $86,396 - $28,799 match required Prevention Partnership Grant for $2,602,694 - $600,951 match required
	Hospice of the Florida Keys	126,000	3,369	365	No	Not leveraged to obtain matching grants or other similar funding but is referenced in requesting donations.
	Rural Health Network	327,600	240	10	Yes	HHS/Healthy Smiles Consortium for $375,000 (3 year grant) - $130,000 match required - Received, Applied for FQHC grant. Leverage came from City of Marathon funding, in-kind donations and contributions. With only 15% of our budget comig from County, that means that for every $15 the County gives, we have been able to give $85 return to county's investment.
	Womankind	75,000	432	12	Yes	Blue Fdtn for Healthy FL IMPACT Grant/Meeting the Need for $65,208 (100% match), Leverages dollars from Susan G. Komen, Avon Fdtn, Klaus/Murphy Fdtn, Dogwood Fdtn, American Cancer Society (Providing $123,000 in grant support annually)
Core Services						
	AIDS Help	24,000	2,394	371	Yes	Ryan White Federal Funds Medicaid, FL State AIDS Drug Assistance, Patient Assistance from pharmaceutical companies - $2.7 million of state and federal funds. For every local dollar, the agency draws down approx. $5 in state, federal and private grants
	American Red Cross	10,000	5,622	62	No	Does not receive additional state or federal funding for the Florida Keys.
	Be The Change - KCF	25,000	2,110	112	No	Partners with Barefoot Kids Network and Nike Outlet for shoes, and other businesses to stretch the HSAB funding dollars.

	Boys and Girls Club	40,000	235	16	Yes	Leverage additional funding from Boys and Girls Clubs of America, federal dollars, Monroe-Dade County Readiness Coalition - approx. $183,000 from funds NGCA/DOE grant for $27,000, BGCA/OJP Grant for $26,000, Monroe-Dade County Readiness Coalition for $91,000
	Domestic Abuse Shelter	30,000	106	8	Yes	FL Coalition Against Domestic Violence/Domestic Violence for $691,191 - $183,562 match required
	Florida Keys Children's Shelter	149,000	1,822	76	Yes	HHS federal grants - Basic Center grant for $150,000 and Street Outreach Grant $100,000 - both requiring a 10% match. HSAB funds were used to leverage $1,289,719 million in funds.
	Florida Keys Outreach Coalition	34,000	30,000	48	Yes	HUD/Supportive Housing Program for $175,879 - $62,500 match required. HSAB funds used to leverage federal funds through HUD and state funds through DCF.
	Grace Jones Day Care Center	29,000	1,000	50	No	HSAB funds used to leverage awards from private foundations, City of Marathon, United Way and donations.
	Heron/Peacock	25,000	7,700	11	No	None
	Independence Cay	20,000	2,000	100	Yes	Trisons Foundation/Operating Challenge Grant - $25,00 match- Received
	KAIR	22,000	4,800	220	Yes	Epsicopal Diocese of Southeast Florida has requested a match and HSAB funds will be used to leverage that and in-kind donations.
	MARC	153,000	926	11	Yes	FL Agency for Persons with Disabilities for $2,673,385 - $334,173 match required - Received.
	Monroe County Education Fdtn	59,000	300	60	Yes	Klaus/Murphy Foundation/ Counseling Program for $57,000 - 100% match - Applied. HSAB funds used to leverage funds from Keys Children's Fdtn, Ocean Reef Fdtn and other private foundations.
	Samuel's House	74,000	1,312	29	Yes	State of FL/Emergency Shelter Grant for $65,000 (100% match), Klaus/Murphy Foundation/Client Fees for $40,000 (100% match)
	SHAL	3,000	480	60	Yes	HSAB funding has been used to leverage state and federal funding. Received annual Challenge awards from the State. Access HUD funds as lead agency for other Monroe County nonprofits through continuum of care program. Emergency Solutions Grants provide annual awards of $70,000+ to local providers in their network. Their affliation is a required to receive these funds.
	Star of the Sea Foundation	44,000	11,334	574	No	Partners with businesses to stretch HSAB funding dollars.
	Wesley House	143,600	2,902	225	Yes	Early Learning Coalition of Miami-Dade/Monroe/ School Readiness for $ 4.474,380 - $127,500 match required, Healthy Families of FL for $206,826 - $50,400 match required, Our Kids of Miami-Dade/Monroe, Inc. for $4,674,859 - $75,000 match required. HSAB funding is used to draw down $1,692,000 in state funding.
Quality of Life						
	Be The Change-MYCP	20,000	2,820	350	No	Requested funding from United Way, FCEF Consortium, City of Marathon and in-kind donations from businesses and the School District
	Heart of the Keys	30,400	1,000	20	No	Also receive funding from United Way per revenue sheet.
	Big Pine Athletic Association	44,000	2,850	57	No	Also receive funding from United Way per revenue sheet.
	Helpline	5,000	8,760	12	Yes	Leverages funding from Klaus/Murphy Foundation. Contracts with Alliance for Aging of Miami-Dade and Monroe Counties, AARP, DCF, Florida Association of Information and Referral Systems

	Literacy Volunteers	5,000	13,304	113	No	Leverages HSAB funding when filling out applications for other grants.
Direct Funded	**No Application Required**					
	Historic Florida Keys Foundation	28,500				
	Monroe Council of the Arts	57,000				
Total						
	Total	**2,307,277**	**111,794**	**3,036**		

EMAIL CONVERSATION WITH

BIG PINE ATHLETIC ASSOCIATION

RE: REIMBURSEMENT FOR FY2011

Tennyson-Lisa

From: Tennyson-Lisa
Sent: Tuesday, October 18, 2011 9:01 AM
To: Scott Wade - Big Pine Athletic Association
Subject: FW: Big Pine Athletic Association
Attachments: Big Pine AA.pdf

Good morning Scott.

Please find your invoice to Monroe County for your HSAB contract attached. There are issues with several expenses. Capital expenses, such as the fencing bills, are not permitted against this contract (human services-related only); we do not reimburse for sales tax and finance charges; and lastly, there are a number of expenses claimed that are lacking proper documentation. A list of the problematic expenses and why are included in the attached document (second to last page.)

Also, deliveries of ordered items or supplies need to go to the facility and not to individual's home. For this invoice please provide a written explanation for this; it would be best in the future to avoid this.

This invoice was submitted very late, and so, now we'll need you to act very quickly to get back to us with an adjusted invoice and/or the proper documentation.

Thank you.

Lisa Tennyson
Office of Management and Budget
Monroe County, Florida
305-292-4444

HELP US HELP YOU!

Please take a moment to complete our Customer Satisfaction Survey:
http://monroecofl.virtualtownhall.net/Pages/MonroeCoFL_WebDocs/css Your feedback is important to us!

Please note: Florida has a very broad public records law. Most written communications to or from the County regarding County business are public record, available to the public and media upon request. Your e-mail communication may be subject to public disclosure.

From: Tom Ravenel [mailto:thravenel@monroe-clerk.com]
Sent: Monday, October 17, 2011 3:06 PM
To: Tennyson-Lisa
Cc: 'Laura deLoach-Hartle'
Subject: Big Pine Athletic Association

Hey Lisa,

Attached is the Summary of expenses for BPAA. I didn't attach all the invoices due to size. There is a schedule of invoices on an excel worksheet that are in question. I'll be glad to scan you any you would like to see.

Thanks for reviewing.

Tom Ravenel
Grants Accounting Specialist
Clerk of the Court - Finance Department
500 Whitehead Street
Key West, FL 33040
Phone: 305.292.3536
Fax: 305.295.3660
email: thravene@monroe-clerk.com

Big Pine Athletic Association
P.O. Box 430089
Big Pine Key, FL 33043

Oct 4, 2011
Monroe County Finance Department
P.O. Box 1398
Key West, Florida 33040

The following is a summary of the expenses for the Big Pine Athletic Association incurred from Oct 1st 2009 through Jan 30th 2010 and payroll of the fiscal year 2010.

Check #	Payee	Reason	Amount
see attachment	Scott Wade	Net Payroll	$13,596.00
see attachment	June Van Buren	Net Payroll	$1,407.05
# 2688	Big Pine Tax Service	Bookkeeping	$150.00
#2697	Flatiron Capital	Gen. Lib. Ins.	$613.12
#2114	K W Junior Football League	Registration	$4,510.00
#2708	Big Pine Tax Service	Bookkeeping	$100.00
#2709	Mid Keys Security	Alarm	$81.00
#2719	Flatiron Capital	Gen. Lib. Ins.	$613.12
#2721	Big Pine Tax Service	Bookkeeping	$100.00
#2736	Flatiron Capital	Gen. Lib. Ins	$613.12
#2742	Big Pine Tax Service	Bookkeeping	$205.00
#2749	Flatiron Capital	Gen. Lib. Ins	$613.12
#2126	Keys Insurance Ag	Ins. Bocce	$782.05
#2755	Mid Keys Security	Alarm	$81.00
#2757	Big Pine Tax Service	Bookkeeping	$100.00

#2764	Flatiron capital	Gen Lib Ins	$613.12
#2127	F W Fence Company	Materials Bark park	$9,991.85
#2130	Summerland Ace Harware	Supplies	$46.71
#2770	Big Pine Tax Service	Bookkeeping	$100.00
#2776	Flatiron capital	Gen Lib Ins	$613.12
#2783	Big Pine Tax Service	Bookkeeping	$150.00
#2141	USSSA Comp Baseball	Tournament registration	$400.00
#2143	Red heron Handprints	Uniforms	$304.50
#2794	Big Pine Tax Service	Tax Prep	$425.00
#2795	Mid Keys Security	Alarm	$81.00
#2796	Big Pine Tax Service	Bookkeeping	$100.00
#2151	Collectors Corner	Trophies	$468.97 $36.25
#2152	Shirley's Ice Cream	Supplies	$54.00
#2156	F W Fence Company	Materials Bark Park	$5,762.40
#2808	Big Pine Tax Service	Bookkeeping	$100.00
#2158	Collectors Corner	Trophies	$167.70 $156.00
#2159	Paver Dave	Materials Bark Park	$1500.00
#2160	Regan Insurance	Insurance	$53.05
#2823	Big Pine Tax Service	Bookkeeping	$150.00
#2826	First Ins. Co.	Gen Lib Ins	$744.42
#2163	Signs by Renee	**Sponsor Signs**	$330.00
#2829	Mid Keys Security	Alarm	$81.00
#2832	Big Pine Tax Service	Bookkeeping	$100.00
#2833	First Ins. Co.	Gen Lib Ins	$744.42
#2845	Big Pine Tax Service	Bookkeeping	$100.00
#2846	First Ins. Co.	Gen Lib Ins	$744.42

#2166	Omni Cheer(Visa)	Cheer Supplies	$43.65
#2166	Powerbows(Visa)	Cheer Supplies	$215.00
#2165	Powerbows(Visa)	Cheer Supplies	$215.00
#2165	Omni Cheer(Visa)	Cheer Supplies	$143.55
#2164	Paramount(Visa)	Bocce Supplies	$151.26
#2154	Stadium Athl.(Visa)	Tball Uniforms	$1,595.89
#2162	Trophy Depot	Trophies	$160.00
#2131	Stadium Athl.(Visa)	Tball Uniforms	$2,692.40
#2135	SSG Tomark(Visa)	Tball equipment	~~$629.28~~ 591.36
		TOTAL:	$53,336.29
	Total Prior Payments		$0.00
	Total requested and paid		$0.00
	Total contract amount		$44,000.00
	Balance of contract		$44,000.00
		TOTAL:	

I certify that the above checks have been submitted to the vendors as noted and that the expenses are accurate and in agreement with the records of this organization. Furthermore, these expenses are in compliance with this organization's contract with the Monroe County Board of County Commissioners and will not be submitted for reimbursement to any other funding source.

Scott Wade, Exec. Director, Big Pine Athletic Association

PERSONALLY APPEARED BEFORE ME, the undersigned authority,

Scott Wade who, after first being sworn by me, (name of individual signing) affixed his/her signature in the space provided on this

4th day of October 2011

Valerie S. Fecher

NOTARY PUBLIC

Notary Public State of Florida
Valerie S Fecher
My Commission DD960040
Expires 03/23/2014

BPAA payroll 1st FY1

7.65%

Payee	Scott Wade						
Date	Check#	#hours	Gross Earnings	FICA/Medicare	Federal Tax	Net Paid	Total Payroll
10/01/10	2687	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
10/15/10	2689	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
10/29/10	2698	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
11/12/10	2707	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
11/24/10	2716	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
12/10/10	2727	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
12/23/10	2733	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
01/07/11	2741	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
01/21/11	2745	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
02/04/11	2753	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
02/18/11	2759	salary	$1,597.60	$122.22	$239.38	$1,236.00	$1,719.82
Total		0.0	$17,573.60	$1,344.42	$2,633.18	$13,596.00	$18,918.02

Payee	June Van Buren							
10/01/10	2683	10.0	$90.00	$6.89	$0.00	$83.11	$96.89	
10/15/10	2690	17.5	$157.50	$11.02	$0.00	$146.48	$168.52	145.45
10/29/10	2699	20.0	$200.00	$15.30	$0.00	$184.70	$215.30	
11/24/10	2706	22.8	$227.50	$17.40	$0.00	$210.10	$244.90	210.09
11/24/10	2717	11.0	$110.00	$8.42	$0.00	$101.59	$118.42	101.58
12/10/10	2726	16.8	$167.50	$12.81	$0.00	$154.69	$180.31	154.68
12/23/10	2732	9.0	$90.00	$6.89	$0.00	$83.12	$96.89	83.11
01/07/11	2737	13.0	$130.00	$9.95	$0.00	$120.06	$139.95	
02/04/11	2750	28.0	$280.00	$21.42	$0.00	$258.58	$301.42	
02/18/11	2762	7.0	$70.00	$5.36	$0.00	$64.65	$75.36	
Total		155.0	$1,522.50	$115.45	$0.00	$1,407.05	$1,637.95	
TOTALS			$19,096.10	$1,459.86	$2,633.18	$15,003.06	$20,555.96	

1,405.98

Big Pine Athletic Association

PO # 00034456 AMT: 44,000 | Account # 01515-530340 | Vendor # 001949

Contract Period 10/1/10 thru 9/30/11 | *Contract Award Amount $ 44,000

					44,000.00
					44,000.00
					44,000.00
					44,000.00
					44,000.00
					44,000.00
					44,000.00
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					44,000.00
					44,000.00
					44,000.00
					44,000.00
					44,000.00
					44,000.00

Totals:	$ -	
Balance:	$ -	

DISALLOWED EXPENSE:

1	Collectors Corner	32.72	Sales Tax
2	Collectors Corner	11.70	sales tax
3	Competitive Baseball Assoc	400.00	No backup - registration form
4	Paver Dave, Inc	1,500.00	Is capital expense allowed?
5	Stadium Athletic	2,692.40	Missing page of invoice
6	F&W Fence	5,762.40	Is capital expense allowed?
7	Fence	9,991.85	Is capital expense allowed?
8	KW Jr. Football League	4,510.00	No backup
9	Summerlin Ace Hardware	46.71	No backup
10	Shirley's Ice Cream	54.00	No backup
11	First Insurance Co.	62.75	Finance charges
12	Regan Insurance	53.05	Need copy of rider for dog park
13	Keys Insurance	782.05	Need copy of insurance policy
14	Flatiron Capital - Gen'l Liab. Insurance	3,678.72	Need detail of what is in monthly payment of $613.12
15	Salary - June Van Buren	1.07	Adjust to paycheck amount
	Total	29,579.42	

First Insurance Funding Corp.

Jul-Sep:	Amount Due	6,699.78
	Finance Charge	(191.26)
		6,508.52
	# of payments	9.00
	Allowed amount	723.17
	Amount requested	744.42
	Disallowed	21.25
	# of payments	3
		63.75

F:\FINANCE\Pymt Schedules - Grants-Contracts\FY 2011\HSO FY11\Big Pine Athletic Association

BPAA

1. Let's scan/email to Lisa T. so she can see what they have rqst'd.
2. Any items not delivered to the Park require a written explanation.

All items ordered s/b shipped to the Park. Items should not be going to individual's homes.

EXHIBIT O

BIG PINE ATHLETIC ASSOCIATION'S AUDIT RESPONSES

Pam Sellers

From: bpkparksteve@aol.com
Sent: Tuesday, February 21, 2012 4:23 PM
To: psellers@monroe-clerk.com

Pam

The BPAA recently had their Executive Director resign (in his words, due to burn out and letting to many things slip through the cracks). The Board was not aware that the HSAB monies were not applied for, or that the United Way monies were not were not applied for. The BPAA is currently restructuring their Board (with help from the "Boys and Girls Club") and looking for a new Executive Director.

Thank You
Steve Miller

EXHIBIT P

INDEPENDENCE CAY'S AUDIT RESPONSES

Greenman & Manz

A Partnership of Professional Associations
Attorneys At Law

Franklin D. Greenman, P.A.
David L. Manz, P.A.*
Michelle C. Klinger

*Board Certified in Marital and Family Law
Fellow of the American Academy
of Matrimonial Lawyers

Gulfside Village, Suite 40
5800 Overseas Highway
Marathon, FL 33050
(305) 743-2351
(305) 743-6523 Fax

February 14, 2012

Clerk of Court - Key West
Attn: Sandra L. Mathena, CPA, CPE, CIA
500 Whitehead Street
Suite 101
Key West FL 33040

RE: Independence Cay Audit Report

Dear Ms. Mathena:

I have reviewed the Draft Audit Report of the Monroe County Human Services Advisory Board regarding Independence Cay. I have the following report to make.

There is a finding that IRS Form 990 was not filed for 2009 or 2010. Enclosed please find copies of the 990 forms for the years 2009 and 2010 that have been filed with the Internal Revenue Service. The application check list, item H wording will be changed to say "copy of filed IRS form 990 for the most recent fiscal year".

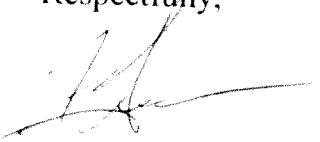
Independence Cay apparently submitted $527.80 bill for the January 7, 2011 payment from the Florida Keys Electric Co-op, to both SHAL and HSAB. This is to advise you that all funds provided by either SHAL or HSAB went towards Independence Cay's mission but, under the circumstances it is only appropriate that this $527.80 be reimbursed. If you would direct me as to whether is should be reimbursed to SHAL or HSAB, I will arrange for that repayment and provide you with proof of same.

I have discussed this matter with the Board of Independence Cay and its accountants and they are committed to taking the steps to make sure this error is not repeated. Independence Cay apologizes for this error.

If you have any further questions or concerns please contact me, and if you would provide me with directions as to the reimbursement check I will provide you proof that your

direction was followed.

Respectfully,



Franklin D. Greenman

FDG/ms
cc: Debra Maconauaghey
Director of Independence Cay
Roman Gastesi, County Administrator
Danny Kolhage, Clerk of the Circuit Court
Susanne Hutton, Monroe County Attorney

Y \Greenman\Active\St Columba Church\Letters\Clerk of Court wpd

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 09/18/09 , and ending 12/31/09

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

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

C Name of organization: INDEPENDENCE CAY, INC.

Number and street (or P.O. box, if mail is not delivered to street address): P.O.BOX 500286 — Room/suite

City or town, state or country, and ZIP + 4: MARATHON FL 33050

D Employer identification number: 26-4290105

E Telephone number: 305-743-3121

F Group Exemption Number ▶

G Accounting method: [X] Cash [ ] Accrual
Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

I **Website:** ▶ WWW.INDEPENDENCECAY.ORG

J Tax-exempt status (check only one) — [X] 501(c)(3) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Check ▶ [ ] if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 97,658

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	78,576
	2	Program service revenue including government fees and contracts		2	19,082
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from **gaming**, check here ▶ [ ]			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less: direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	97,658
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	34,244
	14	Occupancy, rent, utilities, and maintenance		14	20,900
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ See Statement 1)		16	25,081
	17	**Total expenses.** Add lines 10 through 16 ▶		17	80,225
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	17,433
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	17,433

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments		22	16,403
23 Land and buildings		23	
24 Other assets (describe ▶ See Statement 2)		24	1,030
25 **Total assets**	0	25	17,433
26 **Total liabilities** (describe ▶)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	0	27	17,433

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

DAA

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose?

See Statement 3

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)
28 See Statement 4		
(Grants$) If this amount includes foreign grants, check here ▶ ☐	28a	80,225
29		
(Grants$) If this amount includes foreign grants, check here ▶ ☐	29a	
30		
(Grants$) If this amount includes foreign grants, check here ▶ ☐	30a	
31 Other program services (attach schedule)		
(Grants$) If this amount includes foreign grants, check here ▶ ☐	31a	
32 **Total program service expenses** (add lines 28a through 31a) ▶	32	80,225

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
REV. DEBRA ANDREW MACONAUGHEY	PRESIDENT 5.00	0	0	0
MS. RACHEL EVERETT	SECRETARY 1.00	0	0	0
FRANKLIN GREENMAN	DIRECTOR 1.00	0	0	0
MD. DEBRA RYAN	DIRECTOR 1.00	0	0	0
MS. SANDY TAYLOR	DIRECTOR 1.00	0	0	0
CJ GEOTIS	EXECUTIVE DIRECTOR 40.00	33,417	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ FL

42a The organization's books are in care of ▶ SANDRA TAYLOR Telephone no. ▶ 305-743-2430

Located at ▶ 2500 MANOR LANE MARATHON, FL ZIP + 4 ▶ 33050

		Yes	No
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)? 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.**	42b		X
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country ▶	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

		Yes	No
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

DAA

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 ▶

Sign Here

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

▶ Signature of officer Date

▶ Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶	Date 01/11/12	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instr.) P00853282
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Smith, Ortiz, Gomez and Buzzi, PA 132 Minorca Avenue Coral Gables, FL 33134			EIN ▶ 65-0232836 Phone no. ▶ 305-441-1012

May the IRS discuss this return with the preparer shown above? See instructions ▶ [X] Yes ☐ No

DAA

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization: INDEPENDENCE CAY, INC.

Employer identification number: 26-4290105

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

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

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

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

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

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

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

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

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

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

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

a ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Other

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

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

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

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

h Provide the following information about the supported organization(s).

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

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

DAA

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3 % support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3 % support test—2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

DAA

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

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	$
Travel	658
Insurance	400
DONATED FACILITIES	477
NEW EQUIPMENT	2,343
EQUIPMENT RENTAL	2,173
UTILITIES	7,297
BUSINESS EXPENSES	1,135
WEBSITE	148
STAFF EVELOPMENT	161
OTHER INSURANCE	580
TAXES	717
OTHER OPERATING	192
FOOD	6,625
SUPPLIES	624
TELEPHONE	625
OTHER OPERATIONS	926
Total	$ 25,081

Statement 2 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
SECURITY DEPOSIT	$	$ 1,030
		1,030

Federal Statements

Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

INDEPENDENCE CAY PROVIDES A DAILY SOUP KITCHEN (6 DAYS PER WEEK) SHOWERS AND LAUNDRY FACILITIES FOR HOMELESS MEN AND WOMEN. INDEPENDENCE CAY ALSO PROVIDES CERTAIN SERVICES SUCH AS HEALTH SCREENINGS, DENTAL AND EYE EXAMINATIONS.THE SOUP KITCHEN SERVES AN AVERAGE OF 10-15 INDIVIDUALS PER DAY. SHOWER AND LAUNDRY FACILITIES SERVE AN AVERAGE OF 10-15 INDIVIDUALS PER WEEK.

Statement 4 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

INDEPENDENCE CAY PROVIDES A DAILY SOUP KITCHEN (6 DAYS PER WEEK) SHOWERS AND LAUNDRY FACILITIES FOR HOMELESS MEN AND WOMEN. INDEPENDENCE CAY ALSO PROVIDES CERTAIN SERVICES SUCH AS HEALTH SCREENINGS, DENTAL AND EYE EXAMINATIONS.THE SOUP KITCHEN SERVES AN AVERAGE OF 10-15 INDIVIDUALS PER DAY. SHOWER AND LAUNDRY FACILITIES SERVE AN AVERAGE OF 10-15 INDIVIDUALS PER WEEK.

INDEPENDENCE CAY, INC.
P.O.BOX 500286
MARATHON, FL 33050

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning , and ending

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

C Name of organization: INDEPENDENCE CAY, INC.

Number and street (or P.O. box, if mail is not delivered to street address): P.O.BOX 500286 | Room/suite

City or town, state or country, and ZIP + 4: MARATHON FL 33050

D Employer identification number: 26-4290105

E Telephone number: 305-743-3121

F Group Exemption Number ▶

G Accounting Method: [X] Cash [ ] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I **Website:** ▶ WWW.INDEPENDENCECAY.ORG

J **Tax-exempt status** (check only one) — [X] 501(c)(3) [ ] 501(c)( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Check ▶ [ ] if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 85,974

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	56,393
	2	Program service revenue including government fees and contracts		2	29,581
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	85,974
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	34,451
	14	Occupancy, rent, utilities, and maintenance		14	23,000
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	33,233
	17	**Total expenses.** Add lines 10 through 16 ▶		17	90,684
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-4,710
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	17,433
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	12,723

For Paperwork Reduction Act Notice, see the separate instructions.

Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II [X]

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	16,403	22	9,193
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	1,030	24	3,530
25 **Total assets**	17,433	25	12,723
26 **Total liabilities** (describe in Schedule O)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	17,433	27	12,723

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III [X]

What is the organization's primary exempt purpose?

See Schedule O

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 See Schedule O (Grants$) If this amount includes foreign grants, check here ▶ [ ]	28a	90,684
29 (Grants$) If this amount includes foreign grants, check here ▶ [ ]	29a	
30 (Grants$) If this amount includes foreign grants, check here ▶ [ ]	30a	
31 Other program services (describe in Schedule O) (Grants$) If this amount includes foreign grants, check here ▶ [ ]	31a	
32 **Total program service expenses** (add lines 28a through 31a) ▶	32	90,684

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV [ ]

(a) Name and address	(a) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
REV. DEBRA ANDREW MACONAUGHEY	PRESIDENT 5.00	0	0	0
MS. RACHEL EVERETT	SECRETARY 1.00	0	0	0
FRANKLIN GREENMAN	DIRECTOR 1.00	0	0	0
MD. DEBRA RYAN	DIRECTOR 1.00	0	0	0
MS. SANDY TAYLOR	TREASURER 1.00	0	0	0
CJ GEOTIS	EXECUTIVE DIRECTOR 40.00	31,279	0	0
PEGGY BENSON	DIRECTOR 1.00	0	0	0
KEITH HARRIS	DIRECTOR 1.00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year (see instructions)?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed. ▶ FL

42a The organization's books are in care of ▶ SANDRA TAYLOR Telephone no. ▶ 305-743-2430

Located at ▶ 2500 MANOR LANE MARATHON FL ZIP + 4 ▶ 33050

			Yes	No
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)? 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.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		

			Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45a		X
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note**: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☒ No

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

Sign Here

▶ Signature of officer | Date

▶ Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		01/11/12		

Firm's name ▶ Smith, Buzzi & Associates, LLC — Firm's EIN ▶ 80-0631935

Firm's address ▶ 2103 Coral Way Suite 305 Miami, FL 33145 — Phone no. 305-285-2300

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization: INDEPENDENCE CAY, INC.

Employer identification number: 26-4290105

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

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

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

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

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

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

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

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

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

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

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

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally integrated d ☐ Type III–Other

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

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

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

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

h Provide the following information about the supported organization(s).

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

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

DAA

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2009 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3% support test—2009.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2010** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2009** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2010.** 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—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047
2010
Open to Public Inspection

Name of the organization: INDEPENDENCE CAY, INC.

Employer identification number: 26-4290105

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Travel	$ 71
Insurance	$ 266
OTHER OPERATING	$ 649
OTHER OPERATIONS	$ 408
AUTO	$ 84
NEW EQUIPMENT	$ 234
TELEPHONE	$ 481
WEBSITE	$ 778
BUSINESS EXPENSES	$ 536
ADVERTISING	$ 540
MEMBERSHIP DUES	$ 716
OTHER INSURANCE	$ 875
SUPPLIES	$ 1,028
EQUIPMENT RENTAL	$ 1,126
FOOD	$ 6,411
TAXES	$ 8,956
UTILITIES	$ 10,074
Total	$ 33,233

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
SECURITY DEPOSIT	$ 1,030	$ 1,030

Name of the organization: INDEPENDENCE CAY, INC.

Employer identification number: 26-4290105

OTHER	$	0 $	2,500
Total	$	1,030 $	3,530

Form 990-EZ, Part III - Primary Exempt Purpose

INDEPENDENCE CAY PROVIDES A DAILY SOUP KITCHEN (6 DAYS PER WEEK) SHOWERS AND LAUNDRY FACILITIES FOR HOMELESS MEN AND WOMEN. INDEPENDENCE CAY ALSO PROVIDES CERTAIN SERVICES SUCH AS HEALTH SCREENINGS, DENTAL AND EYE EXAMINATIONS.THE SOUP KITCHEN SERVES AN AVERAGE OF 10-15 INDIVIDUALS PER DAY. SHOWER AND LAUNDRY FACILITIES SERVE AN AVERAGE OF 10-15 INDIVIDUALS PER WEEK.

Form 990-EZ, Part III, Line 28 - First Achievement

INDEPENDENCE CAY PROVIDES A DAILY SOUP KITCHEN (6 DAYS PER WEEK) SHOWERS AND LAUNDRY FACILITIES FOR HOMELESS MEN AND WOMEN. INDEPENDENCE CAY ALSO PROVIDES CERTAIN SERVICES SUCH AS HEALTH SCREENINGS, DENTAL AND EYE EXAMINATIONS.THE SOUP KITCHEN SERVES AN AVERAGE OF 10-15 INDIVIDUALS PER DAY. SHOWER AND LAUNDRY FACILITIES SERVE AN AVERAGE OF 10-15 INDIVIDUALS PER WEEK.