



*Human Services Advisory Board
Application for Funding
Fiscal Year 2013*

AIDS HELP

April 25, 2012

**HUMAN SERVICES ADVISORY BOARD
APPLICATION FOR FUNDING
FISCAL YEAR 2013
TABLE OF CONTENTS**

| | |
|---|------------|
| AGENT CONTACT AND AMOUNT REQUESTED | 1 |
| AGENCY CERTIFICATION | 2 |
| NARRATIVE OVERVIEW OF REQUESTED FUNDING..... | 3 |
| ATTACHMENT CHECKLIST..... | 12 |
| ATTACHMENT A-1 BOARD INFORMATION FORM AND EVIDENCE OF BOARD ELECTIONS..... | 13 |
| ATTACHMENT B AGENCY COMPENSATION DETAIL..... | 18 |
| ATTACHMENT C PROFILE OF CLIENTS SERVED..... | 20 |
| ATTACHMENT D COUNTY FUNDING BUDGET..... | 25 |
| ATTACHMENT E AGENCY EXPENSES..... | 27 |
| ATTACHMENT F AGENCY REVENUE..... | 29 |
| ATTACHMENT G MOST RECENT AGENCY AUDIT..... | 31 |
| ATTACHMENT H MOST RECENT IRS FORM 990..... | 69 |
| ATTACHMENT J COPIES OF TAX-EXEMPT CERTIFICATION..... | 112 |
| EXHIBIT K CURRENT MONROE COUNTY OCCPTNL. LICENSE..... | 120 |
| EXHIBIT M OTHER FEDERAL/STATE LICENSES..... | 122 |
| EXHIBIT N FLORIDA DEPT. OF HEALTH LICENSE..... | 125 |
| EXHIBIT O FRONT PAGE OF AGENCY EEO POLICY..... | 128 |
| EXHIBIT P MOST CURRENT SUMMARIES OF EVALUATIONS/MONITORING..... | 130 |
| EXHIBIT R OTHER (AGENCY BROCHURE)..... | 146 |

**MONROE COUNTY
HUMAN SERVICES ADVISORY BOARD
Application for Funding
Fiscal Year 2013
October 1, 2012 – September 30, 2013**

| | |
|--|---|
| Agency Name | AIDS Help of Monroe County, Inc. d/b/a AIDS Help or AHI |
| Physical Address | 1434 Kennedy Drive |
| Mailing Address | 1434 Kennedy Drive |
| City, State, Zip | Key West Florida 33040 |
| Phone | 305.296.6196 |
| Fax | 305.296.6337 |
| Email | Patrice.s@aidshelp.cc |
| Who should we contact with questions about this application? | Patrice.s@aidshelp.cc |

| | |
|---|-------------|
| Amount received for prior fiscal year ending 09/30/11 | \$20,000.00 |
| Amount received for current fiscal year ending 09/30/12 | \$24,000.00 |
| Amount requested for upcoming fiscal year ending 09/30/13 | \$30,000.00 |

CERTIFICATION

To the best of our knowledge and belief, the information contained in this application and attachments is true and correct. Monroe County is hereby authorized to verify all information contained herein, and we understand that any inaccuracies, omissions, or any other information found to be false may result in rejection of this application. This certifies that this request for funding is consistent with our organization's Articles of Incorporation and Bylaws and has been approved by a majority of the Board of Directors.

We affirm that the Agency will use Monroe County funds for the purposes as submitted in this Application for Funding. Any change will require written approval from the Monroe County Board of County Commissioners.

We understand that the agency must substantially meet the eligibility criteria to be considered for Monroe County funding and that any applicable attachments not included disqualify the agency's application.

We understand that all funding received through this opportunity must be spent for the benefit of Monroe County.

We further understand that meeting the Eligibility Criteria in no way ensures that the agency will be recommended for funding by the Human Services Advisory Board. These recommendations are determined by service needs of the community, availability of funds, etc. HSAB funding recommendations must be approved by the Monroe County Board of County Commissioners.

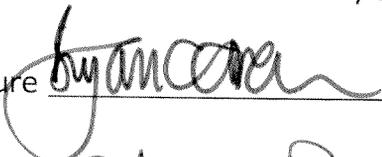
Typed Name of Executive Director: Robert Walker

Signature 

Title: Executive Director

Date: April 18/2012

Typed Name of Board President/Chairman: BRYAN GREEN

Signature 

Title: BOARD PRESIDENT

Date: 4.20.2012

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

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

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

2. List the services your agency provides.

Health Care – Medical, dental, vision, home health, pharmaceutical, clinic, alternative therapies, and medical/health insurance payments
Medical Case Management – Assistance with securing support from Medicare, Medicaid, and Social Security Administration; referrals to agencies providing basic needs' services; case managers on call 24/7
Nutrition – Vouchers and supplements
Counseling – Psychological, health, insurance, substance abuse and family/caregiver
Housing – Rental assistance, health-related home improvements and operation of residential facilities that provide independent living
Volunteer Services – Volunteers assist with transportation, meals on wheels, light housekeeping, shopping, moving, and the buddy program
Special Programs – Emergency assistance, HIV homeless outreach assistance and referral
Informational – Client newsletter, bimonthly HIV Positive magazine, access to professional and medical literature, seminars and Internet access from our on-site client computer

3. What specific services will be funded by this request?

Supportive Case Management and Mental Health Services

4. Funding category:

If you have been previously funded by HSAB, do you request to have the HSAB consider changing your funding category? Please circle yes or no: Yes No

If yes, please circle the new category for which you would like to be considered:
Medical Core Services Quality of Life

If you have not been previously funded, please circle the funding category that you believe best matches your services: Medical Core Services Quality of Life

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

No.

6. If you answered "yes" to Question #5, please specify the following for each grant:

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

b. grant amount:

c. match percentage requirement and amount:

c. match percentage requirement and amount:

d. expected award date:

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

a. how the funds were spent

Pharmaceutical reimbursement

b. how they were used to leverage additional funding

HSAB funding freed other grants/funding to cover what Ryan White federal funds does not, including colonoscopy screenings for clients to detect cancer and STDs; insurance premiums; and dental procedures for those in oral distress.

In a report generated Oct. 2011, AH estimates that we were able to match \$20,000 (our 2010 line item funding) with an amount of \$68,525, or a 343% match. (Please also note that, in the broader picture, AH was able to secure matching funds assistance of a total \$653,222, in other AH service categories.)

8. Do you plan to allocate any part of this HSAB grant, if awarded, as a sub-grant to another organization? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment D, under "Grants to Other Organizations."*

No.

9. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment E, under "Grants to Other Organizations."*

No.

10. Will you or have you applied for other sources of County funding? *If yes, please list source(s) and amount(s). Also be sure to reflect this information on Attachment F.*

No.

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

AH is the only agency in Monroe County that serves individuals with HIV and AIDS. Monroe County has the second highest per capita rate of HIV/AIDS infection in the state (only Miami-Dade County has a higher rate per 100,000 population).

AH provides supportive housing, utilizing a Supportive Case Manager. This part-time Case Manager intervenes with both newly-housed clients and those having trouble maintaining housing.

Environment and behavior modification is key in fighting HIV/AIDS. Studies show that if an individual's Viral Load (VL; see Question #12 for full definition) remains

housing is a *requirement* for clients to remain healthy, to stay out of costly hospitals and jails. To maintain a client's adherence to their medication, they must have a place to properly store medications, cook meals, bathe ...all of the things having a home implies.

In 2010, President Obama made this one of the major goals the National HIV/Aids Strategy.

In a broad sense, better health includes the critical component of a stable, responsible and community-based lifestyle. Supportive Case Management is designed to assist with designated individual coaching life skills, which helps the client develop skills to secure appropriate housing, manage his/her household, and to facilitate a transition from homelessness or short-term housing to permanent housing.

This prioritized service is being made available on a one-to-one or group basis to help people with drug and alcohol problems to maintain both transitional and long-term housing.

Any client that is eligible for long-term AH or rental assistance housing is required to participate in a Housing Risk Assessment to identify potential barriers with Dr. Michael Hayes.

From there, an individualized 90-day Plan of Care for Housing is formulated by the client, the client's Medical Case Manager and the Supportive Case Manager. The latter has notably fewer clients, and is able to spend more time assisting and counseling clients.

While malleable, due to the vagaries of human nature, relapse or a return to problematic behavior, the consequences for not following this Plan of Care can result in loss of housing or rental assistance.

Toward that, additional personalized or group training, all of which require sign-in sheets and participant verification, includes:

- Financial counseling
- Career development/linkage to employment opportunities
- Smoking cessation
- Crime prevention awareness (including how criminal behavior negatively impacts housing programs)

This Supportive Case Manager position (plus attendant mental health assessment and follow-ups) is only partially funded by cobbled-together resources like a Sheriff's Grant, a small HUD grant and fund-raised money.

In monitoring their acclimation to responsibility, a sense of community and balanced lifestyle, Supportive Case Management represents a very specific battle: to ensure that AH clients remain compliant in all required categories. In the words of AH staffer Matthew Tochtenhagen, "If you want something from us, we want something from you." This is not, to state it plainly, a touchy-feely program...this is about encouragement and reward based upon results.

12. What statistical data support the needs listed in Question #11?

(If applying for \$5,000 or less, a response is not required.)

During 2011 we served 397 clients, ranging in age from 20 years old to over 65 years old. Males make up the preponderance of our clients, representing 86% of the total. New clients in 2011 were 86% male and 14% being female. Ethnically, our clients are 84% white, 12% Black and 10% Hispanic. Income remains low, with 66% of our clients receiving less than \$1354 per month and, of those, 159 receive less than \$903, the Federal Poverty Level. Just under three quarters of our clients are diagnosed with AIDS.

Participation in AH housing and housing assistance requires a quarterly Viral Load (VL) measurement. When clients are adherent to medications, low levels of viral particles in the blood can be achieved.

The goal is always to have an undetectable viral load.

The VL count is re-evaluated in six month intervals to track a client's outcomes.

The average VL upon enrollment is often high (the group average at enrollment is 702369 copies per mL). The percentage of clients reporting an undetectable viral load at enrollment is only 30%.

After 6 months of participation, the average client VL is 30979 copies per mL. The percentage of the clients reporting an undetectable viral load at 6 months is 43%.

13. What are the causes (not the symptoms) of these problems?
(If applying for \$5,000 or less, a response is not required.)

Causes are many, chiefly the diagnosis of HIV/AIDS as a disability. This, paired with chronic homelessness; those with a dual diagnosis; individuals with mental health issues; and persons with substance and alcohol abuse issues comprise the "triggers" that sadly result in destabilized environments, disassociated social skills and disenfranchised prospects.

14. Describe your target population as specifically as possible.

All participants are below 300% of the Federal Poverty Level.

The general target population for Supportive Case Management includes chronically homeless individuals; persons with a dual diagnosis; persons living with an HIV/AIDS disability; persons with mental health issues; and persons with substance and alcohol abuse issues.

Specifically, the AH clients currently enroll 93% male and 7% female; ages of participants range from 36-58 years of age; 95% are Caucasian; one has veteran status.

15. How are clients referred to your agency?

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

HIV testing county-wide, we have a system in place to assure new positives are brought quickly into the medical/social support system.

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

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

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

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

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

18. List all sites and hours of operation. Please note which of these sites will be using HSAB funding.

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

Ruth Ivins Center*
3333 Overseas Highway, Marathon
9A-5P M-F (case manager on call 24/7)

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

Martin Luther King Pool, 300 Catherine Street
2nd and 4th Wednesday Monthly, 5-7P (on hold during renovation)

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

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

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

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

St. James Church, 312 Olivia Street

1st and 3rd Wednesday Monthly 9A-12P

*** Both facilities marked with an asterisk will share the Supportive Case Manager and Mental Health Assessment HSAB funding request**

19. What financial challenges do you expect in the next two years, and how do you plan to respond to them? *(If applying for \$5,000 or less, a response is not required.)*

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

We are fortunate that 15% -- or \$529,274 -- of our 2011 budget was raised through local donations and bequests, a tribute to the involvement and commitment of the Key West community. This allows AH to meet the requirements necessary to qualify for over \$2.6 million of state and federal funds for client services and education. (For every dollar raised locally the agency drew down approximately four dollars in state, federal and private grants.)

Yet fundraising continues to be hampered by both an erroneous perception that the AIDS crisis is readily treatable, and the proliferation of other nonprofits seeking to raise money, which spreads the charitable nature of our population very thin.

It also goes without saying that Florida's economic downturn, its political shift and Governor-mandated cutbacks have proven worrisome. It is also reasonable to expect, and prepare for, more cuts ahead.

AH endeavors to creatively pair available dollars with collaboration. Some partnerships, due to Federal statutes that mandate client confidentiality and their visibility, are not legally feasible. Protection of anonymity regarding HIV status is an overriding concern. We have, however, continued off-site efforts.

For example: last year AH aligned with St. Mary Star Of The Sea for a food pantry, helping to expand this existing service and increase capacity. (Our Marathon Case Manager works with K.A.I.R. to provide food pantry services to the Middle and Upper Keys.) In addition to a once-monthly \$35 food voucher, self-reported SSI-disabled clients are provided one prepared bag of groceries (including proteins) weekly from the St. Mary pantry on Stock Island.

This service -- with the modification of one bag of groceries every 10 days -- is available to anyone with need in the Key West community. Also, on any given weekday, anyone with need can receive bread and bountiful fresh produce. This partnership increased storage and refrigeration capacity; added additional drivers, shuttling up to 10,000 lbs. of more food weekly from Miami to the Lower Keys; permitted clients to freely choose their own goods from shelves, not unlike a small grocery store; and established a "satellite" location at Poinciana Royale, our 50-unit living facility, where many AIDS Help clients reside, which minimizes transportation needs.

20. What organizational challenges do you expect in the next two years, and how do you plan to respond to them? *(If applying for \$5,000 or less, a response is not required.)*

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

The political variables and judiciary uncertainty of the new national healthcare system loom very large as a June Supreme Court ruling is awaited.

Funding resources have dwindled or evaporated, as evidenced in Question #19.

The subtle but significant shift in client demographics alters the landscape, too. The average age of our client base is increasing -- around 38% of our clients exceed 50 years of age and another 25% are 45 to 49 -- meaning additional costs are being incurred for the health care needs of our clients in general.

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

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

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

One client and one alternate serve on the governing board of the agency as Client Liaison, selected by the Board of Directors from among applicants who seek the position.

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

In addition, an HIV Planning Partnership consortia also meet monthly to coordinate and collaborate and eliminate duplication of any and all HIV resources. Many AH clients attend and are participatory, and increased initiatives have also brought Monroe County citizens into this Thursday morning meeting at the Gato Building.

22. Is your agency monitored by an outside entity? If so, by whom and how often?
(If applying for \$5,000 or less, a response is not required.)

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

23. **2780** hours of program service were contributed by **256** volunteers in the last year.

(Please note that this is equivalent to another 1.5 full time staff member.)

24. Will any services funded by the County be performed under subcontract by another agency? If so, what services, and who will perform them?

No.

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

The outcome, as we defined in Question #11 and 12, is better health for our clients.

Better health for someone living with HIV/AIDS is best explained in two ways:

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

26. How will you measure these outcomes?
(If applying for \$5,000 or less, a response is not required.)

Outcomes were traditionally measured through annual client survey and case notes from periodic AH case manager office and home visits for twice-yearly evaluation; in close collaboration with MCHD, AH also collected health information about our clients. The data was analyzed in assessing overall programming and needs and, through careful coordination of clients needs by medical case managers, ensured adherence.

Our “evidence to outcomes” software program, implemented in June 2008, provides specific outcome measurability. We are now able to measure client health indicators of our clients by using changes in CD-4 and VL (defined above).

Excellent progress was made with our overall client base adherence to medical appointments and medications, as clients with a CD4 count over 200 was 89% (compared to 51% in 2010) and clients with an undetectable Viral Load at 83% (compared to 63% in 2010).)

27. Provide information about units of service below.
(If applying for \$5,000 or less, a response is not required.)

| Service | Unit (hour, session, day, etc.) | Cost per unit (current year) |
|--|---------------------------------|------------------------------|
| .5 FTE | Hourly | \$20.60 |
| Mental Health Assessment And/or Follow-Up | 1 (one) Hourly Session | \$50 |
| | | |
| | | |
| | | |
| | | |

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

We are often asked the question: what would the costs otherwise be for Monroe County to provide services similar to those offered by AH to HIV-infected individuals in the Keys?

We estimate that our agency spends approximately \$1,312,746 for 397 disabled clients for supportive services such as housing, medications, food vouchers and supplements, dental needs, health insurance, mental health counseling, transportation and a variety of specialty physician services.

A client embracing and adhering to a total lifestyle regimen is a client that is not in prison, not on the street and not in the emergency room or hospital.

Without AH, the resulting costs to our county, our local governments, and our hospitals could be more than four times the AIDS Help service estimates.

Required Attachments

Required attachments were distributed to you as a separate document. Be sure to include these with your application. Please note: the required attachments A through F are only available in Microsoft Excel format. We require that you use this format, since it will automatically expand rows, generate totals and percentages, and align figures for easier reading. Please label each attachment with your organization name and attachment letter.

ATTACHMENT CHECKLIST

| LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN | ATTACHED? | | COMMENTS You must explain any "NO" answers |
|---|------------------|-----------|--|
| | YES | NO | |
| A-1. Current Board Information Form | X | | |
| B. Agency Compensation Detail | X | | |
| C. Profile of Clients, Client Numbers and Services (Performance Report) | X | | |
| D. County HSAB Funding Budget | X | | |
| E. Agency Expenses | X | | |
| F. Agency Revenue | X | | |
| G. Copy of Audited Financial Statement from most recent fiscal year (2010) if organization's expenses are \$150,000 or greater. | X | | |
| H. Copy of filed IRS Form 990 from most recent fiscal year (2010) | X | | |
| I. Copy of current fee schedule | | X | Not Applicable |
| J. Copy of IRS Letter of Determination indicating 501 C 3 status & Copy of GUIDESTAR printout | X | | |
| K. Copy of Current Monroe County and City Occupational Licenses | X | | |
| L. Copy of Florida Dept. of Children And Families License or Certification | | X | Not Applicable |
| M. Copy of any other Federal or State Licenses | X | | |
| N. Copy of Florida Dept. of Health Licenses/Permits | X | | |
| O. Copy of front page of Agency's EEO Policy/Plan | X | | |
| P. Copy of Summary Report of most current Evaluation/Monitoring * | X | | |
| Q. Data showing need for your program (See Question 12) | | X | Answered In Question #12 |
| R. Other (specify) TWO PAGE LIMIT | X | | Agency Brochure |

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

EXHIBIT #A-1

ATTACHMENT A 1 - BOARD INFORMATION

2012

You must have at least five directors.

AIDS HELP

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

| Name/Board Position | Affiliation/Title | City/State | Telephone No. | Years Served | Current Term Expiration Date |
|-------------------------------|------------------------------|----------------|---------------|--------------|------------------------------|
| Castillo, Aaron | Licensed Funeral Director | Key West, FL | 305-294-3069 | 4 | 5/1/2014 |
| Elwell, Ross (joins May 2012) | Businessman | Key West, FL | | | |
| Davis, Vernon 'Vogue' | Client Liaison | Key West, FL | 305-304-7886 | 2 | 5/1/2014 |
| Dietz, Betsy | Marketing Consultant | Key West, FL | 305-942-4295 | 13 | 5/1/2013 |
| Feldman, Donna | Community Activist | Key West, FL | 305-294-7492 | 12 | 5/1/2013 |
| Garcia, Omar | Firefighter | Key West, FL | 305-292-8241 | 5 | 5/1/2013 |
| Leiby, Robert | Retired | Key West FL | 305-293-0535 | 3 | 5/1/2012 |
| Green, Bryan PRESIDENT | Philanthropist | Key West, FL | 305-295-7334 | 3 | 5/1/2012 |
| Hawthorne, William | MD | Key West, FL | 305-296-9814 | 2 | 5/1/2013 |
| Hayes, Janet | Physician | Key West, FL | 305-296-8303 | 3 | 5/1/2012 |
| Kraker, Thomas (TK) | Property Manager | Key West, FL | 305-296-1002 | 6 | 5/1/2012 |
| Lewis, Sally | Retired | Key West, FL | 305-294-7587 | 6 | 5/1/2012 |
| Miano, Kate | Businesswoman | Key West, FL | 305-923-4617 | 3 | 5/1/2012 |
| McChesney, Laurie | Real Estate Broker | Key West | 305-294-3040 | 2 | 5/1/2013 |
| Mumford, John | Landscape Design | Key West FL | 305-296-1156 | 2 | 5/1/2013 |
| Peele, Bruce | Client Liaison | Islamorada, FL | 305-517-2558 | 2 | 5/1/2012 |
| Phillip, Michael | Businessman | Key West FL | 305-296-7966 | 2 | 5/1/2013 |
| Selka, Stephen ADMIN VP | Retired | Key West, FL | 305-292-0424 | 4 | 5/1/2014 |
| Varner, Marcus TREASURER | Businessman | Key West, FL | 305-294-7928 | 4 | 5/1/2014 |
| Weekley, Susan SECRETARY | Businesswoman | Key West, FL | 305-294-2654 | 10 | 5/1/2014 |
| Hughes, Erica COUNSEL | Attorney | Key West, FL | 305-294-9556 | | |
| Walker, Robert | Executive Director AIDS Help | Key West, FL | 305-296-6196 | | |
| Pais, Joe RECORDING SECRETARY | Deputy Director AIDS Help | Key West, FL | 305-296-6196 | | |
| | | | | | |
| | | | | | |

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

BOARD OF DIRECTORS MEETING
Friday, March 16, 2012
Poinciana Royale, 12-Noon

MINUTES

PRESENT: Dietz, Garcia, Green, Hawthorne, Hayes, Leiby, McChesney, Miano, Mumford, Peele, Philip, Selka, Weekley

PRESENT BY CONFERENCE CALL: Feldman, Varner

ABSENT: Castillo, Davis, Kraker, Klitenick

ITEM 1: Call to Order

-Selka called the meeting to order at 12:01p.m., noting a quorum of members present and accounted for.

ITEM 2: Consent Agenda

-Selka asked if any director wished to remove any item from the Consent Agenda

MOTION: To approve the Consent Agenda as presented. The motion was seconded and passed with a unanimous vote.

ITEM 3: Resignation of the President

-Selka said that Richard Klitenick had resigned as president and from the Board of Directors.

-Green read a letter of resignation from Klitenick addressed to himself and other directors and staff.

MOTION: To accept the resignation of Richard Klitenick as president and from the AHI Board of Directors. The motion was seconded and passed with a unanimous vote of directors present.

ITEM 4: Nominating Committee Report

-Hawthorne read the Nominating Committee Report for election of Officers

President: Bryan Green

Executive Vice-President: No nominee

Administrative Vice-President: Stephen Selka

Treasurer: Marcus Varner

Secretary: Susan Weekley

-Selka said that as acting president he would appoint Hayes as chair of the Nominating Committee.

MOTION: To approve and elect the slate of Officers as recommended by the Nominating Committee. The motion was seconded and passed with unanimous vote.

MOTION: That the election of the slate of Officers be effective immediately. The motion was seconded and passed with a unanimous vote.

-Green accepted the “gavel” as president from Selka and agreed to chair the meeting.

ITEM 5: Comments by Bryan Green

-Green asked that the directors observe a moment of silence for Phil Hogue who passed away after a long illness and many years of service to AIDS Help.

-Green read into the record the resignation letter of Richard Klitenick, Esq.

-Green discussed the progress of the drainage work at Poinciana Royale noting that cost of the new drainage plan would be covered by the current SAIL loan from the FHFC.

Walker noted that all work was approved by Bob Jackson of Reliance Housing.

ITEM 6: AHI Events

-Dietz discussed the upcoming ART Auction at the Casa Marina and Miano spoke of the progress of the Monte Carlo Night to be held on March 31st.

ITEM 7: Air Conditioning Unit at the Gordon Rollins Center

-Three bids to replace the air conditioning system in the education department were distributed.

-Green suggested that the finance committee consider a capital budget that would allow staff to replace important equipment as necessary.

MOTION: To approve the bid of Sub-Zero for the replacement of the air unit at the Gordon Rollins Center. The motion was seconded and passed with a unanimous vote.

ITEM 9: Sheriff’s Asset Forfeiture Fund Grant (SAFF)

-Walker said that AHI has been awarded a SAFF grant in the amount of \$4,600. Pais wrote and defended the grant on Wednesday (March 14th).

-Walker discussed the DOH bid package for Ryan White, HOPWA and PCN funding.

ITEM 10: Good of the Order

-Green said that he wished to restore power to the Board and would eliminate the need to have all items appear before the AHI Executive Committee. The onus would be placed on various committees of the agency to report directly to the Board at its regularly scheduled monthly meeting. Selka said that such action would require greater director attendance at monthly meetings.

-Garcia warned that 3rd party vendors are lobbying to become service providers, which could be an issue for the agency in the near future.

-Peele said that clients at Marty's Place have asked that the pool house porch be converted into a gym for residents. A general discussion followed. It was the consensus of the directors that a gym at the pool house was not feasible.

ITEM 11: Adjournment

-Hearing no further business before the Board, Green adjourned the meeting with a unanimous call.

Attested to _____
Susan Weekley, Secretary

Date

Submitted by _____
Joseph G. Pais, Recording Secretary

Date

***** **END** *****

EXHIBIT #B

EXHIBIT #C

ATTACHMENT C - PROFILE OF CLIENTS, CLIENT NUMBERS AND SERVICES (Performance Report)
2012

Delete or type over sample information shown.

AH of Monroe County, Inc.

| List Services Here | Target Population | # of Persons in Target Population | Area | Days/Hours | Total Number of Clients Served during most recent completed fiscal year | Current # of Clients ("snapshot") as of 3 / 31/12 |
|-----------------------------|---|-----------------------------------|-------------|----------------------------|---|---|
| Drug Assistance | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 190 | 103 |
| Medical Nutrition Therapy | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 21 | 17 |
| Health Insurance Premium | Individuals with HIV / AIDS less than 400% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 33 | 44 |
| Dental Care | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 66 | 14 |
| Physician Services | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 113 | |
| Health Insurance Co-Pay | Individuals with HIV / AIDS less than 400% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 14 | 14 |
| Health Insurance Deductible | Individuals with HIV / AIDS less than 400% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 3 | 4 |
| Mental Health Therapy | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 29 | 10 |
| Medical Case Management | Enrolled clients of the agency | 670 | county-wide | 7 Days / 24 hours | 393 | 332 |
| Rent Assistance | Individuals with HIV / AIDS less than 150% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 141 | 85 |
| Food Vouchers | Individuals with AIDS less than 150% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 307 | 82 |
| Food Bank | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 57 | 37 |
| Mortgage Shelter Care | Individuals with HIV / AIDS less than 150% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 7 | 1 |

| | | | | | | |
|---|---|-----|-------------|----------------------------|-----|-----|
| Medical Transportation | Individuals with HIV / AIDS less than 150% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 138 | 41 |
| Utilities Assistance | Individuals with HIV / AIDS less than 150% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 26 | 3 |
| Transitional Housing | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 1 | 1 |
| Emergency Assistance | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 14 | 4 |
| Utility Deposits | Individuals with HIV / AIDS less than 150% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 10 | |
| Cleaning Supplies | Chronic homeless individuals with HIV / AIDS less than 150% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 6 | |
| Job Training | Chronic homeless individuals with HIV / AIDS less than 150% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 6 | |
| Linguistic Services | Individuals with HIV / AIDS less than 400% of poverty | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 2 | |
| Neuropathy Pain Therapy | Individuals with HIV / AIDS less than 200% of poverty with physician referral | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 30 | 16 |
| Rent Deposits | Individuals with HIV / AIDS less than 150% of poverty with health insurance | 670 | county-wide | weekdays 9:00 AM - 5:00 PM | 40 | 1 |
| Unduplicated Clients for Entire Agency <i>(see instructions - this is not a total of the numbers above)</i> | | | | | 393 | 332 |

ADDITIONAL INFORMATION REQUIRED:

Please indicate the number of clients served who are Monroe County residents: 393

Please list/describe achieve outcomes for your target populations:

When clients are adherent to medications, low levels of viral load (VL) can be achieved. In 2011, the number of AH clients with an undetectable VL was 83% -- a significant contrast to 63% in the year 2010.

CLIENT DEMOGRAPHICS
January 1, 2011 – December 31, 2011

| Demographic/Category Clients | Male Clients | Female Clients | Total Clients |
|-------------------------------------|---------------------|-----------------------|----------------------|
| Total Clients Served 2010 | 340 | 57 | 397 |
| New Clients Enrolled 2010 | 51 | 9 | 60 |
| Age | | | |
| 20-24 | 2 | 1 | 3 |
| 25-29 | 9 | 2 | 11 |
| 30-34 | 18 | 6 | 24 |
| 35-39 | 25 | 5 | 30 |
| 40-44 | 60 | 7 | 67 |
| 45-49 | 83 | 13 | 96 |
| 50-54 | 63 | 9 | 72 |
| 55-64 | 68 | 12 | 80 |
| 65-older | 12 | 2 | 14 |
| Race/Ethnicity | | | |
| White | 301 | 31 | 332 |
| Black-African American | 23 | 23 | 46 |
| Hispanic | 39 | 2 | 41 |
| Other | 23 | 3 | 26 |
| Income Levels | | | |
| < 100% Poverty Level | 131 | 328 | 159 |
| 101-150% | 81 | 22 | 103 |
| 151-200% | 50 | 1 | 51 |
| 201-250% | 24 | 3 | 27 |
| 251-300% | 27 | 2 | 29 |
| >300% | 26 | 1 | 27 |
| Insurance Status | | | |
| Private Insurance | 64 | 10 | 74 |
| Medicare | 114 | 14 | 128 |
| Medicaid | 54 | 17 | 71 |
| PAC Medicaid Waiver | 130 | 23 | 153 |
| No Insurance | 94 | 13 | 107 |
| Other Public Insurance | 5 | 0 | 5 |
| HIV/AIDS Status | | | |
| HIV Not AIDS | 93 | 14 | 107 |
| AIDS as CDC Defined | 236 | 43 | 279 |
| HIV+ Other/Unk. | 9 | 0 | 9 |
| Enrollment Status | | | |
| Deceased Clients | 7 | 1 | 8 |
| Active New | 38 | 4 | 42 |
| Active and Continuing | 302 | 53 | 355 |
| Closed Client File | 66 | 14 | 80 |

EXHIBIT #D

EXHIBIT #E

ATTACHMENT E - AGENCY EXPENSES

2012

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

AH of Monroe County, Inc.

| | Proposed Expense Budget for Upcoming Year Ending: | | Projected Expenses for Current Year Ending: | |
|--------------------------------------|--|-------------|--|-------------|
| | 6 / 30 /13 | | 6 / 30 /12 | |
| Expenditures | Total | % | Total | % |
| Salaries - Program | 710,584 | 19% | 720,891 | 21% |
| Payroll Taxes - Program | 71,215 | 2% | 66,799 | 2% |
| Employee Benefits - Program | 131,733 | 4% | 101,957 | 3% |
| Salaries - Administrative | 509,064 | 14% | 464,888 | 14% |
| Payroll Taxes - Administrative | 50,427 | 1% | 45,195 | 1% |
| Employee Benefits - Administrative | 81,148 | 2% | 65,971 | 2% |
| Subtotal Personnel | 1,554,171 | 42% | 1,465,701 | 43% |
| Postage | 7,700 | 0% | 7,510 | 0% |
| Office Supplies | 15,150 | 0% | 12,017 | 0% |
| Telephone | 17,900 | 0% | 17,356 | 1% |
| Professional Fees | 197,838 | 5% | 193,201 | 6% |
| Rent | | 0 | | 0 |
| Utilities | 15,300 | 0% | 14,789 | 0% |
| Repair and Maint. | 2,300 | 0% | 2,198 | 0% |
| Travel | 40,200 | 1% | 24,704 | 1% |
| Miscellaneous | 64,054 | 2% | 58,414 | 2% |
| Grants to Other Organizations | | 0 | | 0 |
| <i>List others below</i> | | 0 | | 0 |
| Client Assistance | 1,507,064 | 40% | 1,306,503 | 38% |
| Special Events direct cost | 96,725 | 3% | 88,656 | 3% |
| Education & Prevention program | 59,357 | 2% | 78,132 | 2% |
| Residential Facilities Operations | 131,420 | 4% | 120,331 | 4% |
| Mortgage Interest | 25,521 | 1% | 34,926 | 1% |
| | | 0 | | 0 |
| | | 0 | | 0 |
| | | 0 | | 0 |
| | | 0 | | 0 |
| Total Expenses | 3,734,700 | 100% | 3,424,438 | 100% |
| Revenue Over/(Under) Expenses | (125,105) | | 134,683 | |

EXHIBIT #F

EXHIBIT #G

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

**CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

**YEAR ENDED JUNE 30, 2011
(WITH SUMMARIZED AMOUNTS FOR 2010)**

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2011**

| | |
|---|-----------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| CONSOLIDATED FINANCIAL STATEMENTS | |
| CONSOLIDATED STATEMENT OF FINANCIAL POSITION | 3 |
| CONSOLIDATED STATEMENT OF ACTIVITIES | 4 |
| CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES | 5 |
| CONSOLIDATED STATEMENT OF CASH FLOWS | 6 |
| NOTES TO CONSOLIDATED FINANCIAL STATEMENTS | 8 |
| SUPPLEMENTAL INFORMATION | |
| REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> | 24 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 | 26 |
| SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 28 |
| NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 29 |
| SCHEDULE OF FINDINGS AND QUESTIONED COSTS | 30 |



CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated statement of financial position of A.H. of Monroe County, Inc., a non-profit organization, and Subsidiaries (the Organization) as of June 30, 2011, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We did not audit the financial statements of Poinciana Royale Associates, Ltd. (Associates), whose sole general partner is the Organization, which statements reflect total assets of \$13,959,783 for the period from February 18, 2008 (inception) to June 30, 2011, and total support and revenues of \$95,040 for the period then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Associates, is based solely on the report of the other auditors. The prior year summarized comparative information has been derived from the Organization's June 30, 2010 consolidated financial statements which were audited by other auditors whose report dated January 3, 2011, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

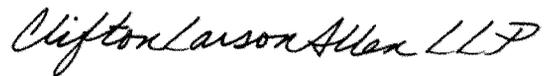
In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2011, and the changes in its consolidated net assets and its consolidated cash flows for the year then ended in conformity with generally accepted accounting principles in the United States of America.

As discussed in Note 20 to the consolidated financial statements, certain errors resulting in understatement of previously reported temporarily restricted net assets as of June 30, 2010, were discovered by management of the Organization during the current year. Accordingly, an adjustment has been made to restate net assets as of June 30, 2011, to correct the error.

Board of Directors
A.H. of Monroe County, Inc. and Subsidiaries

In accordance with *Government Auditing Standards*, we have also issued our reports dated March 26, 2012, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of those reports is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Organization taken as a whole. The accompanying schedule of expenditures of federal awards on page 26 is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



CliftonLarsonAllen LLP

Lakeland, Florida
March 26, 2012

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011
(WITH SUMMARIZED AMOUNTS FOR 2010)

| | 2011 | 2010 |
|--|---------------|--------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and Cash Equivalents | \$ 1,664,509 | \$ 485,897 |
| Grants and Accounts Receivable | 221,826 | 242,151 |
| Inventory | 9,938 | 24,781 |
| Prepaid Expenses | 122,616 | 118,266 |
| Total Current Assets | 2,018,889 | 871,095 |
| LAND, BUILDINGS AND EQUIPMENT - Net of Accumulated | | |
| Depreciation of \$1,827,184 and \$1,578,533, Respectively, Including Temporarily Restricted of \$3,153,679 and \$4,808,034, Respectively | 17,230,373 | 7,968,983 |
| OTHER ASSETS | | |
| Predevelopment Costs | - | 8,863 |
| Restricted Cash | 682,413 | 217,299 |
| Investments | 141,424 | 421,368 |
| Intangible Assets, Net of Amortization | 380,250 | 8,749 |
| Security Deposits | 3,057 | 8,651 |
| Total Other Assets | 1,207,144 | 664,930 |
| Total Assets | \$ 20,456,406 | \$ 9,505,008 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Accounts Payable | \$ 1,088,848 | \$ 733,480 |
| Accrued Expenses | 268,884 | 143,122 |
| Deferred Revenue | 82,019 | 12,409 |
| Security Deposits | 17,467 | 11,258 |
| Developer Fees, Current Portion | 630,526 | - |
| Long-Term Debt, Current Portion | 10,358 | 509,378 |
| Total Current Liabilities | 2,098,102 | 1,409,647 |
| LONG-TERM LIABILITIES | | |
| Developer Fees, Net of Current Portion | 289,853 | - |
| Long-Term Debt, Net of Current Portion | 12,136,103 | 1,836,840 |
| Total Long-Term Liabilities | 12,425,956 | 1,836,840 |
| Total Liabilities | 14,524,058 | 3,246,487 |
| NET ASSETS | | |
| Unrestricted Net Assets: | | |
| Designated for Residential Properties | - | 226,225 |
| Designated for Endowment | 95,318 | 93,739 |
| Designated for Operating Reserves | 543,390 | 384,519 |
| Unrestricted | 1,635,274 | 240,354 |
| Total Unrestricted | 2,273,982 | 944,837 |
| Temporarily Restricted Net Assets | 3,658,366 | 5,313,684 |
| Total Net Assets | 5,932,348 | 6,258,521 |
| Total Liabilities and Net Assets | \$ 20,456,406 | \$ 9,505,008 |

See accompanying Notes to Consolidated Financial Statements.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011
(WITH SUMMARIZED AMOUNTS FOR 2010)

| | 2011 | | | 2010 |
|--|---------------------|---------------------------|---------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Total | Total |
| SUPPORT | | | | |
| Grants | \$ 2,353,651 | \$ 41,000 | \$ 2,394,651 | \$ 2,632,421 |
| Special Events | 448,473 | 80,801 | 529,274 | 497,804 |
| Donations and Assistance | 78,395 | 4,236 | 82,631 | 64,262 |
| Total Support | <u>2,880,519</u> | <u>126,037</u> | <u>3,006,556</u> | <u>3,194,487</u> |
| REVENUE | | | | |
| Medicaid | 172,899 | - | 172,899 | 177,802 |
| Rent | 532,654 | - | 532,654 | 398,057 |
| Investment Earnings | 7,710 | - | 7,710 | 15,438 |
| Other Income | 13,642 | - | 13,642 | 78,937 |
| Net Asset Released from Restrictions | 1,781,355 | (1,781,355) | - | - |
| Total Revenue | <u>2,508,260</u> | <u>(1,781,355)</u> | <u>726,905</u> | <u>670,234</u> |
| Total Support and Revenue | 5,388,779 | (1,655,318) | 3,733,461 | 3,864,721 |
| EXPENSES | | | | |
| Client Assistance Program | 2,061,712 | - | 2,061,712 | 2,223,283 |
| Residential Facility | 680,320 | - | 680,320 | 578,808 |
| Education and Outreach | 542,917 | - | 542,917 | 550,133 |
| Administration | 381,652 | - | 381,652 | 409,183 |
| Fundraising | 231,481 | - | 231,481 | 217,574 |
| Total Expenses | <u>3,898,082</u> | <u>-</u> | <u>3,898,082</u> | <u>3,978,981</u> |
| Impairment Loss | 161,552 | - | 161,552 | - |
| Total Expenses and Losses | <u>4,059,634</u> | <u>-</u> | <u>4,059,634</u> | <u>3,978,981</u> |
| CHANGE IN NET ASSETS | 1,329,145 | (1,655,318) | (326,173) | (114,260) |
| Net Assets - | | | | |
| Beginning of Year As Previously Stated | 1,350,445 | 5,025,333 | 6,375,778 | - |
| Prior Period Restatement | (405,608) | 288,351 | (117,257) | - |
| Net Assets - Beginning of Year As Restated | <u>944,837</u> | <u>5,313,684</u> | <u>6,258,521</u> | <u>6,372,781</u> |
| NET ASSETS - END OF YEAR | <u>\$ 2,273,982</u> | <u>\$ 3,658,366</u> | <u>\$ 5,932,348</u> | <u>\$ 6,258,521</u> |

See accompanying Notes to Consolidated Financial Statements.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011
(WITH SUMMARIZED AMOUNTS FOR 2010)**

| | 2011 | | | | | | | | | | 2010 | |
|---|-------------------|----------------------|------------------------|------------------|------------|---------------------|-------------|---------------------|--------------|--------------|-------|--|
| | Program Services | | | | | Supporting Services | | | | | Total | |
| | Client Assistance | Residential Facility | Education and Outreach | Program Services | Total | Administration | Fundraising | Supporting Services | Total | Total | | |
| PERSONNEL COSTS | | | | | | | | | | | | |
| Salaries | \$ 523,828 | \$ 16,546 | \$ 252,240 | \$ 792,614 | \$ 261,787 | \$ 93,024 | \$ 354,811 | \$ 1,147,425 | \$ 1,147,425 | \$ 1,186,249 | | |
| Payroll Taxes and Benefits | 113,334 | 2,954 | 53,878 | 170,166 | 59,343 | 19,856 | 79,199 | 249,365 | 249,365 | 280,799 | | |
| Total Personnel Costs | 637,162 | 19,500 | 306,118 | 962,780 | 321,130 | 112,880 | 434,010 | 1,396,790 | 1,396,790 | 1,467,048 | | |
| OTHER EXPENSES | | | | | | | | | | | | |
| Direct Assistance to Clients | 1,312,746 | - | - | 1,312,746 | - | - | - | 1,312,746 | 1,312,746 | 1,487,965 | | |
| Professional Fees | 39,718 | 149,004 | 149,864 | 338,586 | 8,702 | 18,898 | 27,600 | 366,186 | 366,186 | 288,922 | | |
| Insurance | 9,366 | 83,419 | 9,305 | 102,090 | 16,512 | 1,049 | 17,561 | 119,651 | 119,651 | 117,100 | | |
| Utilities and Telephone | 17,537 | 59,550 | 7,457 | 84,544 | 7,791 | 1,910 | 9,701 | 94,245 | 94,245 | 97,630 | | |
| Special Events | - | - | - | - | - | 80,296 | 80,296 | 80,296 | 80,296 | 84,355 | | |
| Repairs and Maintenance | 4,550 | 67,737 | 2,328 | 74,615 | 3,045 | 792 | 3,837 | 78,452 | 78,452 | 81,823 | | |
| Interest and Fees | - | 47,338 | - | 47,338 | 4,866 | 1,434 | 6,300 | 53,638 | 53,638 | 62,638 | | |
| Supplies | 7,415 | 3,994 | 42,109 | 53,518 | 3,048 | 3,028 | 6,076 | 59,594 | 59,594 | 39,799 | | |
| Meetings, Training and Travel | 14,125 | 374 | 8,904 | 23,403 | 3,109 | 2,097 | 5,206 | 28,609 | 28,609 | 35,728 | | |
| Computers, Software and Internet | 5,602 | - | 1,640 | 7,242 | 4,423 | 150 | 4,573 | 11,815 | 11,815 | 14,619 | | |
| Dues and Subscriptions | 3,377 | 4,590 | 932 | 8,899 | 1,583 | 3,518 | 5,101 | 14,000 | 14,000 | 13,565 | | |
| Postage and Printing | 4,403 | 158 | 2,389 | 6,950 | 2,934 | 3,729 | 6,663 | 13,613 | 13,613 | 13,292 | | |
| Advertising and Promotion | 218 | 5,203 | 4,864 | 10,285 | - | 433 | 433 | 10,718 | 10,718 | 3,566 | | |
| Miscellaneous | 43 | 2,423 | - | 2,466 | 638 | - | 638 | 3,104 | 3,104 | 6,029 | | |
| Total Expenses before Depreciation and Amortization | 2,056,262 | 443,290 | 535,910 | 3,035,462 | 377,781 | 230,214 | 607,995 | 3,643,457 | 3,643,457 | 3,814,079 | | |
| Depreciation and Amortization | 5,450 | 237,030 | 7,007 | 249,487 | 3,871 | 1,267 | 5,138 | 254,625 | 254,625 | 164,902 | | |
| Total Expenses | \$ 2,061,712 | \$ 680,320 | \$ 542,917 | \$ 3,284,949 | \$ 381,652 | \$ 231,481 | \$ 613,133 | \$ 3,898,082 | \$ 3,898,082 | \$ 3,978,981 | | |

See accompanying Notes to Consolidated Financial Statements.

A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2011
(WITH SUMMARIZED AMOUNTS FOR 2010)

| | 2011 | 2010 |
|--|--------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in Net Assets | \$ (326,173) | \$ (114,260) |
| Adjustments to Reconcile Change in Net Assets to Net Cash | | |
| Provided by Operating Activities: | | |
| Depreciation and Amortization | 254,625 | 164,902 |
| Loss on Disposal of Assets | 135 | 549 |
| Realized and Unrealized Gain on Investment Activity of Funds | (937) | (1,187) |
| Impairment Loss | 161,552 | - |
| Bad Debt Expense | 1,800 | - |
| (Increase) Decrease in Assets: | | |
| Grants and Accounts Receivable | 18,525 | 33,842 |
| Inventory | 14,843 | (5,238) |
| Prepaid Expenses | (4,350) | (62,030) |
| Security Deposits | 5,594 | (959) |
| Predevelopment Costs | 8,863 | - |
| Increase (Decrease) in Liabilities: | | |
| Accounts Payable | (75,883) | 614,854 |
| Accrued Expenses | 125,762 | (4,813) |
| Security Deposits | 6,209 | 3,637 |
| Deferred Revenue | 69,610 | (39,614) |
| Net Cash Provided by Operating Activities | 260,175 | 589,683 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchases of Land, Buildings and Equipment | (8,321,550) | (2,302,788) |
| Predevelopment Costs | - | 267,650 |
| Purchase Certificates of Deposit and Retained Interest | (48,171) | (152,278) |
| Proceeds from Sale of Investments | 329,052 | 187,584 |
| Net Cash Used by Investing Activities | (8,040,669) | (1,999,832) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from Tax Credit Exchange Program Loan | 8,339,848 | 1,374,570 |
| Payments of Loan Fees | (201,098) | - |
| Payments of Tax Credit Fees | (174,925) | - |
| Proceeds from Mortgages Payable | 1,670,613 | 294,234 |
| Principal Repayments of Long-Term Debt | (210,218) | (504,102) |
| Net Cash Provided by Financing Activities | 9,424,220 | 1,164,702 |
| NET INCREASE (DECREASE) IN CASH | 1,643,726 | (245,447) |
| Cash - Beginning of Year | 703,196 | 948,643 |
| CASH - END OF YEAR | \$ 2,346,922 | \$ 703,196 |
| Cash and Cash Equivalents | \$ 1,664,509 | \$ 485,897 |
| Restricted Cash | 682,413 | 217,299 |
| Total Cash | \$ 2,346,922 | \$ 703,196 |

See accompanying Notes to Consolidated Financial Statements.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2011
(WITH SUMMARIZED AMOUNTS FOR 2010)**

| | 2011 | 2010 |
|---|--------------|------------|
| SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES | | |
| Increase in Land, Buildings and Equipment from Developer Fee Payable | \$ 920,379 | \$ - |
| Increase in Land, Buildings and Equipment from Contractor Payable | \$ 431,251 | \$ 682,796 |
| Forgiveness of Tax Credit Exchange Program Loan | \$ (109,166) | \$ - |

See accompanying Notes to Consolidated Financial Statements.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The more significant accounting policies followed by the Organization are summarized below to assist the reader in understanding the accompanying consolidated financial statements.

Nature of Operations

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

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

During 2008, additional affiliates were formed to facilitate application for Low Income Tax Credit Funding for construction of additional housing units to service disabled low income individuals. Poinciana Royale Associates, Ltd. (Associates) is a partnership that has received tax credit exchange program funding and is owner of a 50 unit apartment building (the Project). Poinciana Royale LLC is a single member limited liability corporation that is wholly owned by the Organization that is the sole general partner in Associates. The Organization is the sole limited partner in Associates. A.H. Housing Services LLC (Housing Services) is a single member limited liability corporation that is wholly owned by the Organization and is acting as co-developer for the construction of the housing units.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

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

Unrestricted – Those resources free from donor imposed restrictions. These include all revenues, expenses, gains and losses that are not changes in permanently or temporarily restricted net assets. Designated amounts represent those revenues that the board has set aside for a particular purpose.

Temporarily Restricted – Those resources subject to donor imposed restrictions that may or will be met by actions of the Organizations and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions. At June 30, 2011, temporarily restricted net assets totaled \$3,658,366 (see Note 10).

Permanently Restricted – Those resources that must be maintained by the Organization in perpetuity. Permanently restricted net assets increase when the Organization receives contributions for which donor imposed restrictions limiting the Organization's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the Organization meeting certain requirements. At June 30, 2011, there were no permanently restricted net assets.

Net Asset Released from Restriction

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions.

Functional Expense

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

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of A.H. of Monroe County, Inc., 1213 William Street Corporation, A.H.I. Housing, Inc., A.H.I. Real Estate Properties, Inc., Poinciana Royale LLC, A.H. Housing Services, LLC, and Poinciana Royale Associates, Ltd.; of which A.H. of Monroe County, Inc. has controlling interest. However, the schedule of expenditures of federal awards includes only the accounts of A.H. of Monroe County, Inc. All significant intercompany transactions and balances have been eliminated from the consolidation.

Income Tax Status

The Organization has tax exempt status under Section 501(c)(3) of the Internal Revenue Code. The Organization is, however, subject to tax on its unrelated business income. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and charitable contributions by donors are tax deductible.

Poinciana Royale Associates, Ltd. is required to file a U.S. Return of Partnership Income with the Department of Treasury Internal Revenue Service.

The Organization follows guidance in the income tax standard regarding the recognition of uncertain tax positions. This guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax return that are not certain to be realized. The Organization is not aware of any uncertain tax positions.

The Organization's tax returns are subject to review and examination by federal and state authorities. The tax returns for the years 2007 through 2010 are open to examination by federal and state authorities.

Use of Estimates

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

Cash and Cash Equivalents

All highly liquid investments with an original maturity of three months or less are deemed to be cash equivalents for the purpose of reporting cash flows.

Allowance for Doubtful Accounts

Receivables are presented on the consolidated statement of financial position net of an allowance for doubtful accounts based on the Organization's assessment of collectability. As of June 30, 2011, an allowance for doubtful accounts of \$1,800 has been recorded. It is the policy of the Organization to use the specific identification method to record an allowance for doubtful accounts.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory

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

Land, Building and Equipment

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

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

Intangible Assets

Intangible assets include loan costs of \$211,507 and tax credit fees of \$174,925. Loan fees are amortized over the 15 year compliance period for the Exchange Program Loan period or 30 year mortgage period. Tax credit fees are amortized over the 15 year compliance period. As of June 30, 2011, accumulated amortization was \$6,182. Amortization expense for the year ended June 30, 2011 was \$4,522.

Revenue Recognition

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises were received. At June 30, 2011, there were no conditional or unconditional promises to give recorded.

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

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

For the grant received to finance the construction of the Project, Associates recognizes income from the grant ratably over the depreciable life of the Project of 40 years. During the year ended June 30, 2011, Associates recognized \$40,937 in tax credit exchange program income.

The Organization recognizes revenues from exchange transactions when the service is rendered. Receivables are recognized on unpaid rent.

Fair Value Measurements

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. The Organization follows the accounting policy which measures fair value using a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. The Organization currently does not have any financial assets or financial liabilities that are measured at fair value on a recurring basis.

Developer Fees

Developer fees are capitalized as part of the property cost in the Project's total assets. For consolidation purposes, all of Housing Services profits associated with these developer fees have been deferred. At June 30, 2011, the developer fee payable to Reliance Housing Services LLC is \$920,379. Management estimates that \$289,853 will be paid after June 30, 2012 and this amount is classified as a long-term liability. This deferral is reported as a reduction to the property balance and is being amortized over the 40 year estimated useful life of the Project as a reduction to consolidated depreciation expense. The balance of the deferral was \$586,546 at June 30, 2011 and \$2,454 was amortized as a reduction to consolidated depreciation expense for the year ended June 30, 2011. The total developer fee to be earned by Housing Services is \$612,846. Direct costs incurred to earn the developer fee of \$23,846 during the year ended June 30, 2011 were offset against the total fee so that \$589,000 is the net reduction to the Project's total assets.

Summarized Financial Information

The financial statements include certain prior-year summarized information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2010, from which the summarized information was derived.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through March 26, 2012, the date these financial statements were available to be issued.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 2 CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following at June 30, 2011:

| | |
|--------------------------------------|--------------|
| Cash in Banks and Brokerage Accounts | \$ 1,663,384 |
| Petty Cash | 1,125 |
| Total Cash and Cash Equivalents | \$ 1,664,509 |

NOTE 3 RESTRICTED CASH

Due to HUD requirements, the single-purpose owner corporations were required to establish various escrow and reserve accounts. Funds dispersed from those accounts require HUD's written approval and are made to cover costs of property insurance, replacements, and other project obligations. At June 30, 2011, there is \$247,698 included in restricted cash to cover costs for property insurance, replacements, security deposits, residual receipts and other project capital obligations.

In accordance with the Construction Loan Agreement, Associates is required to establish various escrow and reserve accounts. Approval is required from the loan servicer before funds can be released from the operating deficit reserve. At June 30, 2011, there is \$348,958 included in restricted cash for the Construction Loan Agreement.

At June 30, 2011, there is also \$85,757 in donor restricted cash provide for client assistance and residential facilities.

NOTE 4 LAND, BUILDINGS AND EQUIPMENT, NET

Land, buildings and equipment consists of the following at June 30, 2011:

| <u>Description</u> | <u>June 30, 2010</u> | <u>Additions</u> | <u>Disposals</u> | <u>June 30, 2011</u> |
|--|--------------------------|------------------|------------------|--------------------------|
| Land | \$ 1,400,095 | \$ - | \$ 161,552 | \$ 1,238,543 |
| Buildings | 5,909,940 | 10,812,819 | - | 16,722,759 |
| Furniture and Equipment | 190,024 | 883,542 | 1,587 | 1,071,979 |
| Vehicles | 21,776 | - | - | 21,776 |
| Construction in Progress | 2,025,681 | - | 2,023,181 | 2,500 |
| Total Land, Buildings and Equipment | 9,547,516 | 11,696,361 | 2,186,320 | 19,057,557 |
| Less: Accumulated Depreciation | 1,578,533 | 250,103 | 1,452 | 1,827,184 |
| Land, Buildings, and Equipment, Net | \$ 7,968,983 | \$ 11,446,258 | \$ 2,184,868 | \$ 17,230,373 |

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 4 LAND, BUILDINGS AND EQUIPMENT, NET (CONTINUED)

Depreciation was \$250,103 for the year ended June 30, 2011. On March 18, 2009, vacant land in Marathon was donated to the agency with the restriction that the property not be sold for five years. Additional temporary restrictions on buildings and construction in progress are further described in Note 12 for the HUD Capital Advance Program, Note 13 for the Monroe County State Housing Initiative Partnership Program, Note 14 for the Community Development Block Grant Disaster Recovery and Note 15 for the Homeless Housing Assistance Grant.

The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Recoverability is measured by a comparison of the carrying amount to the future net undiscounted cash flow expected to be generated and any estimated proceeds from the eventual disposition. If the long-lived asset is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount exceeds the fair value as determined from an appraisal, discounted cash flows analysis, or other valuation technique. On March 18, 2009, the Organization acquired vacant land in Marathon for \$50,000. Since the appraised value of the land was \$595,000, a donation of \$545,000 is recorded in temporarily restricted support during the year ended June 30, 2009. During the year ended June 30, 2011 an impairment loss of \$161,552 was recorded based on the appraised value for property tax assessment at January 1, 2011. The donor requested that the land not be sold for five years.

NOTE 5 INVESTMENTS

Investments are carried at fair value and consist of the following as of June 30, 2011:

| | <u>Fair Value</u> | <u>Cost</u> |
|-----------------------------|-------------------|-------------------|
| Operating: | | |
| Certificate of Deposit | \$ 46,106 | \$ 45,590 |
| Board Designated Endowment: | | |
| Friends Fund | <u>95,318</u> | <u>93,739</u> |
| Total | <u>\$ 141,424</u> | <u>\$ 139,329</u> |

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 5 INVESTMENTS (CONTINUED)

A summary of the return on investments is as follows as of June 30, 2011:

| | |
|----------------------------------|-----------------|
| Operating: | |
| Interest | \$ 1,939 |
| Total | <u>1,939</u> |
| Board Designated Endowment: | |
| Net Realized and Unrealized Gain | 937 |
| Interest | 1,753 |
| Investment Fees | (1,111) |
| Total | <u>1,579</u> |
| Change in Investments | <u>\$ 3,518</u> |

The various investments in stocks, securities, mutual funds and other investments are exposed to a variety of uncertainties, including interest rate, market and credit risks. Due to the level of risk associated with certain investments, it is possible that changes in the values of these investments could occur in the near term. Such changes could materially affect the amounts reported in the consolidated financial statements of the Organization.

NOTE 6 BOARD DESIGNATED ENDOWMENT COMPOSITION

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

The Organization's Board of Directors Executive Committee is the donor advisor for the Friends Fund. As such, the Organization has variance power over these funds. The donor advisors submit recommendations regarding the distributions to be made from the fund and the Foundation's staff independently reviews them. There is a general rule that only the income and not more than ten percent of the principal be distributed in any one year. A majority vote of the donor advisors that an extraordinary circumstance exists allows additional amounts to be distributed.

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

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 6 BOARD DESIGNATED ENDOWMENT COMPOSITION (CONTINUED)

Board designated endowment funds by category from inception to date consist of the following as of June 30, 2011:

| | Unrestricted Board Designated |
|------------------------|-------------------------------------|
| Board Designated Funds | \$ 95,318 |

Interpretation of Uniform Prudent Management of Institutional Funds

During 2011, the State of Florida has enacted Uniform Prudent Management of Institutional Funds Act (UPMIFA) enhanced disclosure required by Accounting Standard Codification Endowments for Not-for-Profit Organizations: Net Assets Classification of Funds Subject to an Enacted Version of the UPMIFA, and Enhanced Disclosure for All Endowment Funds which becomes effective July 1, 2012.

The Organization classifies the Friends Fund as an unrestricted net asset. At June 30, 2011, there were no donor restricted Endowment Funds.

The Organization considers the following factors in making a determination to appropriate or accumulate board designated endowment funds:

1. The investment policies of the organization
2. The duration and preservation of the fund
3. The purposes of the organization and the board designated endowment fund
4. General economic conditions
5. The possible effect of inflation and deflation
6. The expected total return from income and the appreciation of investments
7. Other resources of the organization

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for board designated endowment assets that attempt to provide a predictable stream of funding to programs supported by its board designated endowment while seeking to maintain the purchasing power of the board designated endowment assets.

Strategies Employed for Achieving Objectives

The purpose of the Friends Fund is to facilitate donors' desires to develop a new and significant source of revenue for the Organization. In so doing, the Friends Fund will provide a secure, long-term source of funds to: (a) fund special grants; (b) enhance our ability to meet changing Organization needs in both the short and long-term; and, (c) support the administrative expenses of the Organization as deemed appropriate.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 6 BOARD DESIGNATED ENDOWMENT COMPOSITION (CONTINUED)

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Board of Directors will consider spending Friends Funds assets to support the Organization's mission as the needs arise. Since the Organization has not reached the target for reserve funds, no withdrawals to support the Organization have been made from the Friends Fund since its inception in 2003.

Funds with Deficiencies

From time to time, the fair value of assets associated with board designated endowment funds may fall below the level that the donor or Foundation policies requires to retain as a fund of perpetual duration. Deficiencies of this nature that are in excess of related permanently restricted amounts would be reported in unrestricted net assets. The Organization does not have any donor restricted Endowment Funds as of June 30, 2011.

NOTE 7 ACCRUED LEAVE

Employees are entitled to paid personal leave depending on length of service. The liability for accrued leave is based upon the actual unused accrued leave at the applicable rate of pay for each employee. The maximum number of leave days that can be carried forward is two times the total number of days earned per year. The balance of accrued leave as of June 30, 2011 was \$70,761 and is included in accrued expenses.

NOTE 8 LONG-TERM DEBT

Marty's Place Mortgage

The Organization refinanced the note payable secured by land and buildings at Marty's Place on September 6, 2007. This note is payable in consecutive monthly principal and interest payments in the amount of \$3,320 beginning September 1, 2007. For the first 36 payments, the interest rate on this note will be 7.0%. Thereafter, the interest rate is subject to change from time to time based on changes in the One Year United States Treasury Bill (the Index). The balance at June 30, 2011 for the note payable was \$460,067. At August 1, 2011, the interest rate was reset to 4.69% and the monthly payment amount was adjusted to \$2,665.

Seebol Place Mortgage

At October 28, 2008, the Organization borrowed \$500,000 at 5% interest from a member of the board of directors to fund construction of a 14-unit development at Seebol Place. The note is secured by real property. The note is payable in consecutive monthly interest only payments until maturity at October 28, 2010. The balance at July 30, 2010 for the note payable was \$500,000. At July 13, 2010, \$200,000 from reserve fund designated by the board of directors for housing were used to partially repay this loan. At October 28, 2010, the loan was renewed for an additional five-year term with interest at the greater of 5.75% or the prime rate plus 0%. The balance at June 30, 2011 for the note payable was \$300,000.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 8 LONG-TERM DEBT (CONTINUED)

Associates Tax Credit Exchange Program Mortgage

At April 21, 2010, Associates entered into a Subaward Agreement Under Section 1602 of ARRA (the "Subaward Agreement") with Florida Housing Finance Corporation ("FHFC"). Under the Subaward Agreement, Associates was awarded tax credit exchange program funds (the "Exchange Program Funds") for an amount up to \$10,625,000. As of June 30, 2011, the Exchange Program Funds of \$9,824,947 were drawn and outstanding. Associates received the Exchange Program Funds in the form of an interest free forgivable loan (the "Exchange Program Loan"). The full amount of the Exchange Program Loan is deemed forgiven at the end of the first 15 year compliance period if no recapture event has occurred, as more fully defined in the Subaward Agreement. Pursuant to the Subaward Agreement, if a recapture event arises due to non-compliance, the recapture amount will be equal to the full amount of the Exchange Program Loan less 6.67% for each year of the first 15 year compliance period in which a recapture event has not occurred. The Exchange Program Loan is secured by a recapture mortgage, between Associates and FHFC, which is collateralized by the Project. A prorated amount of the loan is amortized on a straight-line basis over the 40 year life of the asset and the remaining income is deferred. For the period from February 18, 2008 (inception) to June 30, 2011, the Exchange Program Loan balance and deferred income balance were \$9,715,781 and \$68,229, respectively. Forgiveness of tax credit exchange program loan related to the Exchange Program Loan is \$109,166 at June 30, 2011.

Associates SAIL and Supplemental Note

At April 21, 2010, Associates signed a note with Florida Housing Finance Corporation for a SAIL Loan of up to \$2,078,686 and a Supplemental Loan of up to \$425,000 to be used for the construction of a 50 unit rental facility to be known as Poinciana Royale. The SAIL Loan bears interest at 1% that is payable from the Project cash flow and principal is due April 22, 2025. The Supplemental Loan is attributable to the construction of four Extremely Low Income units, bears interest at 0% and is due April 22, 2025. The Supplemental Loan is forgiven at maturity provided the units for which it is awarded are targeted to Extremely Low Income Households for the initial fifteen years of occupancy of Poinciana Royale. The balance at June 30, 2011 for the SAIL Loan is \$1,382,186 and \$288,427 for the Supplemental Loan.

Maturities of debt for the years ended June 30 are as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|----------------------|
| 2012 | \$ 10,358 |
| 2013 | 10,874 |
| 2014 | 11,417 |
| 2015 | 11,986 |
| 2016 | 312,583 |
| Thereafter | 11,789,243 |
| Total | <u>\$ 12,146,461</u> |

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 9 BOARD DESIGNATIONS

As of June 30, 2011, the board of directors has designated specific bank accounts and investments to be set aside for operating reserves. Accounts set aside for operating reserves totaled \$543,390 at June 30, 2011.

The Friends Fund board designated endowment totaled \$95,318 at June 30, 2011.

NOTE 10 TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

| | |
|---|---------------------|
| HUD Capital Advances | \$ 1,724,899 |
| Low-Income Housing Grants | 1,411,972 |
| Donor Restricted Land | 435,738 |
| Smart Ride and Client Assistance | 76,646 |
| Donations for Residential Facilities | 9,111 |
| Total Temporarily Restricted Net Assets | <u>\$ 3,658,366</u> |

See Note 12 as to HUD Capital Advances and Notes 13, 14 and 15 as to Low-Income Housing Grants.

NOTE 11 NET ASSETS RELEASED FROM RESTRICTION

Net assets were released from donor restriction due to expiration, that is, when a stipulated time restriction ends or purpose restriction is accomplished. Temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions as follows:

| | |
|---|-----------------------------|
| Low-Income Housing Grants | \$ 1,498,516 |
| Donor Restricted Land | 161,552 |
| Smart Ride and Client Assistance | 121,287 |
| Total Temporarily Restricted Net Assets | <u> </u> |
| Released from Restriction | <u>\$ 1,781,355</u> |

NOTE 12 CAPITAL ADVANCE PROGRAM

A.H.I. Real Estate Properties, Inc. built three units with HUD funds. A mortgage was executed with HUD on September 24, 1994. The entire amount of the loan of \$200,400 will be forgiven on March 21, 2035 if contract terms and conditions are complied with for the full period. The mortgage bears no interest rate.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 12 CAPITAL ADVANCE PROGRAM (CONTINUED)

A.H.I. Housing, Inc. bought and renovated eleven units with HUD funds. A mortgage was executed with HUD on June 19, 1997. The entire amount of the capital advance of \$941,600 will be forgiven on March 1, 2038 if the terms and conditions are complied with for the full period. It is management's intent to meet all HUD requirements. There are no requirements to make interest payments. Failure to keep the housing available under the terms of the agreement would result in HUD declaring the entire amount due and payable. Rent increases without HUD approvals are prohibited. Noncompliance would result in HUD billing the Project for the entire capital advance plus interest at 7.25% from the date of the first advance.

1213 William Street Corporation bought and renovated five units with HUD funds. A mortgage was executed with HUD on November 13, 1997 in the amount of \$511,600. Proceeds from the loan, the total capital advance, were \$492,700. The entire amount of the capital advance will be forgiven on March 1, 2038 if the terms and conditions are complied with for the full period. There are no requirements to make interest payments. Failure to keep the housing available under the terms of the agreement would result in HUD declaring the entire amount due and payable. Rent increases without HUD approvals are prohibited. Noncompliance would result in HUD billing the Project for the entire capital advance plus interest at 6.75% from the date of the first advance.

The Organization constructed 4 units with HUD funds at Seebol Place under a Special Needs Assistance Program loan. At August 10, 2009, \$90,199 is payable under the loan. The entire amount of the loan will be forgiven on August 10, 2029 if contract terms and conditions are complied with for the full period. The balance due under the loan begins amortization on August 10, 2019 at the rate of 10% per annum.

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

NOTE 13 MONROE COUNTY STATE HOUSING INITIATIVE PARTNERSHIP PROGRAM

The Organization renovated five properties during the year ended June 30, 2002 that qualified for participation in the Monroe County State Housing Initiatives Partnership (SHIP) Program. The maximum SHIP assistance per unit is \$10,000. On August 6, 2001, a mortgage was executed with the County of Monroe for \$50,000 on Marty's Place in return for the assistance. The principal balance is forgiven at 1/15th per year, if the property is dedicated to very low and low-income eligible households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the unamortized portion of the grant of \$16,669 is shown as part of temporarily restricted net assets at June 30, 2011.

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 13 MONROE COUNTY STATE HOUSING INITIATIVE PARTNERSHIP (CONTINUED)

On May 10, 2005, the Organization executed a mortgage with the County of Monroe for \$120,000 for the construction of three new units on Marty's Place as part of the SHIP Program. The principal balance is forgiven at 1/15th per year, if the property is dedicated to very low or low-income eligible households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the unamortized portion of the grant of \$72,000 is shown as part of temporarily restricted net assets at June 30, 2011.

On January 22, 2009, the Organization executed a mortgage with the County of Monroe for \$200,000 for the construction of 8 new units at Seebol Place as part of the SHIP Program. The principal balance is forgiven at January 22, 2034, if the property is dedicated to very low and low-income eligible households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the grant is shown as part of temporarily restricted net assets at June 30, 2011.

NOTE 14 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) DISASTER RECOVERY

The Organization is a subrecipient of a grant to the City of Key West of funding through HUD to make repairs necessary after Hurricane Wilma in 2005. On December 31, 2007, the Organization executed a mortgage with the City of Key West for \$545,300 for the renovation of 6 units at Marty's Place. The principal balance is to be forgiven 20% per year beginning on December 13, 2013, if the property is dedicated to low and moderate income households. There are no requirements to make interest payments. Because it is the Organization's intention to comply with the agreement, the grant is shown as part of temporarily restricted net assets at June 30, 2011.

NOTE 15 HOMELESS HOUSING ASSISTANCE GRANT

The Organization is a sub-grantee of a grant to Southernmost Homeless Assistance League, Inc. (SHAL) by the State of Florida Department of Children and Family Services to construct 14 units for homeless low-income individuals that are HIV/AIDS disabled. On December 12, 2008, the Organization and SHAL executed a mortgage that obligates the Organization for \$712,500. The principal balance is to be forgiven ratably over a 10-year period beginning August 10, 2009. Because it is the Organization's intention to comply with the agreement, the unamortized portion of the grant of \$578,003 is shown as part of temporarily restricted net assets at June 30, 2011.

NOTE 16 IN-KIND DONATIONS

Donated Materials

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

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 16 IN-KIND DONATIONS (CONTINUED)

Donated Services

The Organization receives donated services from a variety of unpaid volunteers assisting the Organization in fundraising, client assistance, and administrative activities. During the year ended June 30, 2011, \$2,404 has been recognized in the accompanying consolidated statement of activities for services that require specialized skills and would typically need to be purchased if not provided by donation.

NOTE 17 CONCENTRATIONS

The Organization maintains cash and certificates of deposit at several financial institutions located in Key West, Florida. These accounts may, at times, have balances which exceed federally insured limits. The Organization has not experienced any losses in such accounts.

A substantial portion of the Organization's activities is supported by funds provided by the United States Federal Government or the State of Florida. As of June 30, 2011, the Organization's revenues and receivables from federal and state government funding sources were \$2,394,651 and \$352,416 respectively, which approximates 62% and 9% of total revenues, respectively.

NOTE 18 RELATED PARTIES

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

NOTE 19 CONTINGENCIES

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

**A.H. OF MONROE COUNTY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 20 PRIOR PERIOD ADJUSTMENTS

During the current year, it was determined that prior year temporarily restricted net assets were understated due to capital advances which were released from restrictions annually. According to the stated HUD agreements, the amount is not forgiven ratably, but rather forgiven in its entirety upon fulfillment of the time restriction. Therefore, the beginning consolidated temporarily restricted net assets of \$5,025,333, as previously stated, have been increased to \$5,313,684. In addition, the beginning consolidated unrestricted net assets of \$1,350,445, as previously stated, has been decreased by \$288,351 to properly report the reclassification between net asset balances.

Consolidated unrestricted net assets and land, buildings and equipment were also decreased by \$117,257 relating to developer fees that were not properly eliminated in the prior year. The Housing Services developer fees were recognized as revenues in the consolidated financial statements as of June 30, 2010. According to Financial Accounting Standards Codification Industry Real Estate, this revenue was not properly eliminated for consolidated financial statement presentation. The effect on consolidated net income, as previously stated, of \$2,997 was reduced by \$117,257 to a consolidated net loss of \$114,260, as restated, at June 30, 2010.



CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

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

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

We have audited the consolidated financial statements of A.H. of Monroe County, Inc. (the Organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated March 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2011-1 and 2011-2 to be material weaknesses.

Board of Directors
A.H. of Monroe County, Inc.

Compliance and Other Matters

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

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Organization's responses and, accordingly, we express no opinion on them.

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



CliftonLarsonAllen LLP

Lakeland, Florida
March 26, 2012



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

We have audited the compliance of A.H. of Monroe County, Inc. (the Organization), a nonprofit organization, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Project's compliance based on our audit.

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

As described in items 2011-3, 2011-4, 2011-5, 2011-6 and 2011-7 in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Eligibility and Reporting that are applicable to its major programs. Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program

In our opinion, except for the noncompliance described in the preceding paragraph, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-3 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-4, 2011-5, 2011-6 and 2011-7 to be significant deficiencies.

The Organization's responses to the findings and questioned costs identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Organization's responses and, accordingly, we express no opinion on it.

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



CliftonLarsonAllen LLP

Lakeland, Florida
March 26, 2012

A.H. OF MONROE COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2011

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Contract Number | Expenditure |
|--|---------------------------|--------------------|---------------------|
| United States Department of Health and Human Services | | | |
| Substance Abuse & Mental Health Services - Projects of Regional and National Significance | 93.243 | 1U79SP015015-02 | \$ 97,397 |
| Substance Abuse & Mental Health Services - Projects of Regional and National Significance | 93.243 | 1U79SP015015-03 | 240,241 |
| | | | <u>337,638</u> |
| Passed through State of Florida Department of Health: | | | |
| HIV Care Formula Grants - Ryan White | 93.917 | CODBT | 83,900 |
| HIV Care Formula Grants - Ryan White | 93.917 | CODX5 | 434,605 |
| HIV Care Formula Grants - General Revenue | 93.917 | CODZ5 | 258,830 |
| Passed through Health Council of South Florida, Inc.: | | | |
| HIV Care Formula Grants - AIDS Insurance Continuation Program | 93.917 | N/A | 143,697 |
| | | | <u>921,032</u> |
| Passed through State of Florida Department of Health: | | | |
| HIV Prevention Activities | 93.940 | FAD17 | 199,766 |
| | | | <u>1,458,436</u> |
| United States Department of Housing and Urban Development | | | |
| Special Needs Assistance Program | 14.181 | FL14B304001 | 14,954 |
| Special Needs Assistance Program | 14.181 | FL0319B4D070901 | 16,193 |
| Homelessness Housing Assistance Grant - Capital Advance | 14.181 | FL14B304001 | 90,199 |
| Passed through Department of Children and Families: | | | |
| Passed through Southernmost Homeless Assistance League, Inc. | | | |
| Homelessness Housing Assistance Grant - Capital Advance | 14.181 | KFZ27 | 578,003 |
| | | | <u>699,349</u> |
| Passed through State of Florida Department of Health: | | | |
| HOPWA | 14.241 | CODBI | 519,368 |
| Passed through City of Key West, Community Development Office: | | | |
| HOPWA | 14.241 | FL-H07-0008 | 330,768 |
| HOPWA | 14.241 | FL-H10-00-10 | 114,615 |
| | | | <u>964,751</u> |
| Passed through Department of Children and Families: | | | |
| Emergency Shelter Grants Program | 14.231 | KFZ41 | 4,292 |
| Passed through Southernmost Homeless Assistance League, Inc. | | | |
| Challenge Grant | 14.231 | KFZ40 | 5,250 |
| | | | <u>9,542</u> |
| Passed through State of Florida Department of Community Affairs | | | |
| Passed through City of Key West, Community Development Office | | | |
| Community Development Block Grant - Capital Advance | 14.228 | N/A | 545,300 |
| | | | <u>2,218,942</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>2,218,942</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 3,677,378</u> |

**A.H. OF MONROE COUNTY, INC.
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2011**

NOTE A GENERAL

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of A.H. of Monroe County, Inc. for the year ended June 30, 2011 on the accrual basis of accounting. All federal awards received directly from federal agencies, as well as federal awards received from other government agencies are included in the Schedule. The information in this Schedule is presented in accordance with the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the general-purpose consolidated financial statements.

The Organization and its affiliates are described in Note 1 of the Organization's consolidated financial statements and are included therein. During the year ended June 30, 2011, A.H.I. Real Estate Properties, Inc., A.H.I. Housing, Inc., and 1213 William Street Corporation received federal financial assistance directly from the U.S. Department of Housing and Urban Development (HUD). This federal financial assistance has been excluded from the accompanying schedule of expenditures of federal awards based on the following:

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

Major programs are identified in the summary of auditor's results section of the schedule of findings and questioned costs.

**A.H. OF MONROE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2011**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Consolidated Financial Statements

Type of auditor’s report issued Unqualified Opinion

Internal control over financial reporting:

Material weakness identified Yes

Significant deficiency identified not considered
to be a material weakness No

Noncompliance material to basic consolidated financial statements noted No

Federal Programs

Internal control over compliance:

Material weakness identified Yes

Significant deficiency identified not considered
to be a material weakness Yes

Type of auditor’s report on compliance for major programs Qualified Opinion

Any audit findings disclosed that are required to be reported
in accordance with Chapter 10.550, Rules of the Auditor General Yes

Dollar threshold used to determine Type A program: \$300,000

Auditee qualified as low-risk No

Identification of major programs:

| <u>Federal Program or Cluster</u> | <u>CFDA Number</u> |
|---|------------------------|
| HOPWA | 14.241 |
| Ryan White | 93.917 |
| Homelessness Housing Assistance Grant - Capital Advance | 14.181 |
| Community Development Block Grant - Capital Advance | 14.228 |

A.H. OF MONROE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2011

SECTION II – CONSOLIDATED FINANCIAL STATEMENT AUDIT

Material Weaknesses

2011-1 Prior Period Adjustments

Condition: Our audit procedures disclosed prior period adjustments were necessary in order for the consolidated financial statements to be in accordance with U.S. generally accepted accounting principles.

Criteria: Prior period adjustments were needed in order to properly classify net assets and to record elimination of developer fees.

Effect: The classification of net assets as unrestricted or temporarily restricted was materially misstated. The developer fee transaction that required elimination was materially misstated.

Cause: Improper reporting of transactions.

Recommendation: We recommend internal controls be established and implemented to ensure proper reporting on the consolidated financial statements in accordance with U.S. generally accepted accounting principles.

Response: Since the inception of the capital advances, the accounting policy of an annual release from temporarily restricted net assets over the term of the mortgage has been disclosed in the audited financial statements. Two prior auditors did not take exception to this accounting policy. Management is responsible for the proper application of generally accepted accounting principles, but in this instance was unaware that the policy was not correct. Considering the June 30, 2010 developer fee was received in cash and was not an item of expense for Associates, Management did not identify the need to eliminate the income earned during 2010. For the June 30, 2011 audit, the Organization has engaged an audit firm with significant experience with not-for-profit entities and project financing for low income housing.

2011-2 Journal Entries

Condition: The duties within the accounting function are not adequately segregated. The same individual who initiates journal entries also posts them to the general ledger without any review.

Criteria: The Organization is responsible for having internal controls in place that allow management to prevent or detect and correct misstatements on a timely basis. Reviewing journal entries is one such control.

Effect: General ledger accounts are subject to irregularities.

Cause: Management has limited staffing resources.

Recommendation: We recommend segregating the accounting duties among management.

A.H. OF MONROE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2011

SECTION II – CONSOLIDATED FINANCIAL STATEMENT AUDIT (CONTINUED)

2011-2 Journal Entries (Continued)

Response: Effective with journal entries posted during December 2011, the Organization has implemented an accounting procedure for the Executive Director to review a report of the manual journal entries posted each month by the Finance Director. This review is documented by the Executive Director's signature and date when the review was made.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Material Weakness

UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2011-3 Preparation of Schedule of Expenditures of Federal Awards

***Homelessness Housing Assistance Grant – Capital Advance – 14.181; FL14B304001
Community Development Block Grant – Capital Advance – 14.228; N/A***

Condition: Our audit procedures noted the schedule of expenditures of federal awards provided for the audit did not properly include outstanding capital advances.

Criteria: Based on compliance requirements, the capital advances are required to be reported on the schedule of expenditures of federal awards until they have satisfied the time restriction and have been forgiven.

Questioned Cost: There were no questioned costs identified.

Effect: Noncompliance with grant agreement requirements.

Cause: Internal controls over the preparation of the schedule of expenditures of federal awards did not identify the capital advances, as required by the grant.

Recommendation: We recommend management establish an internal control process to ensure the schedule of expenditures of federal awards is prepared accurately.

Corrective Action Plan: The Homelessness Housing Assistance Grant and Community Development Block Grant capital advances have been disclosed in the footnotes to the audited financial statements since the year project funding was first used. Management was unaware of the necessity to include capital advances in the Schedule of Expenditures of Federal Awards beyond the year in which the funding was used. The prior audit firm did not take exception to this omission. For the year ended June 30, 2011, these advances are properly disclosed in the Schedule of Expenditures of Federal Awards. In addition, the Organization has engaged an audit firm with significant experience with not-for-profit entities and project financing for low income housing.

A.H. OF MONROE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2011

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

Significant Deficiencies

UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES

2011-4 Late Filing of Data Collection Form

HIV Care Formula Grants – Ryan White – 93.917; CODBT, CODX5, CODZ5

HIV Care Formula Grants – AIDS Insurance Continuation Program – 93.917; N/A

Condition: During the fiscal year, it was noted that the data collection forms were filed after March 31, 2011.

Criteria: Based on OMB Circular A-133 requirements, the data collection forms must be submitted within the specified time frame noted, not later than nine months after year end.

Questioned Cost: There were no questioned costs identified.

Effect: Data collection forms were not filed timely. In addition, based on the criteria outlined in OMB Circular A-133, the Organization is considered to be a high risk auditee.

Cause: Management and the auditor are required to certify the data collection forms electronically within the specified time frame. This did not occur within the specified time frame.

Recommendation: We recommend management establish an internal control process to ensure the data collection forms are filed timely.

Corrective Action Plan: The audit report for the year ended June 30, 2010 was provided to the organization on March 31, 2011, the due date for filing the data collection form. Management certified the June 30, 2010 data collection form three days after it agreed with the prior auditor that the information was correct. Management has implemented an internal control procedure to assure the timely filing of the data collection form. In addition, the Organization has engaged a new audit firm for the year ended June 30, 2011.

A.H. OF MONROE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2011

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

2011-5 Reporting Requirements

HIV Care Formula Grants – AIDS Insurance Continuation Program – 93.917; N/A

Condition: Grant agreement requires the marketing plan report be submitted during the grant period.

Criteria: We noted a lack of support for the timeliness of submission and lack of a control process for review of the required marketing plan.

Questioned Cost: There were no questioned costs identified.

Effect: Noncompliance with the grant agreement requirements.

Cause: Controls are no in place to ensure compliance.

Recommendation: We recommend management established an internal control process to ensure that compliance requirements are met.

Corrective Action Plan: Management believes the marketing plan was filed on time, but did not retain documentation to prove review or date submitted. Management has implemented an internal control process to assure that required reports are reviewed and submitted according to dates required by the contract.

UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2011-6 Late Filing of Data Collection Form

HOPWA – 14.241; CODBI, FL-H07-0008, FL-H10-00-10

Homelessness Housing Assistance Grant – Capital Advance – 14.181; FL14B304001

Community Development Block Grant – Capital Advance – 14.228; N/A

See comment 2011-4.

A.H. OF MONROE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2011

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTIINUED)

2011-7 Client Eligibility

HOPWA – 14.241; FL-H07-0008, FL-H10-00-10

Condition: It was noted that the two most recent checking account/savings account statements were not located in the client files. It was also noted that there is no audit trail of any controls put in place to review compliance requirements.

Criteria: An income profile of clients is to be completed and must include a copy of the two most recent checking account/savings account statements.

Questioned Cost: There were no questioned costs identified.

Effect: Noncompliance with the grant agreement requirements.

Cause: Controls are not in place to ensure compliance.

Recommendation: We recommend management established an internal control process to ensure that compliance requirements are met.

Corrective Action Plan: The Organization has implemented an internal control process to assure that required reports are reviewed and submitted according to dates required by the contract.

SECTION IV – OTHER ISSUES

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal award programs.

EXHIBIT #H



Department of the Treasury
Internal Revenue Service
Ogden UT 84201

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

Notice Number: CP211A
Date: March 28, 2011

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

143394.832542.0526.013 1 SP 0.440 375



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

143394

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

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

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

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

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

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)

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

D Employer identification number
59 2678740

E Telephone number
(305) 296-6196

G Gross receipts \$ 3,851,659

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

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

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

J Website: ▶ www.aidshelp.cc

K Form of organization: Corporation Trust Association Other ▶

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

H(c) Group exemption number ▶

Part I Summary

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

Part II Signature Block

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

Sign Here ▶ Philip B. Hogue Signature of officer | 5-11-2011 Date
PHILIP B. HOGUE Type or print name and title
Treasurer

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's identifying number (see instructions) _____

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ _____ EIN ▶ _____ Phone no. ▶ () _____

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

Part III Statement of Program Service Accomplishments

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

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

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

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

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

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

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

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

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

Part IV Checklist of Required Schedules

| | | Yes | No |
|-----|---|----------|----|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | ✓ | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | ✓ | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | ✓ |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | | ✓ |
| 5 | Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III | | |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | | ✓ |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | | ✓ |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | ✓ |
| 9 | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV | | ✓ |
| 10 | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V | ✓ | |
| 11 | Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | ✓ | |
| | • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. | | |
| | • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. | | |
| | • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. | | |
| | • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. | | |
| | • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. | | |
| | • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X. | | |
| 12 | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII. | | ✓ |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional. | Yes ✓ | No |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | ✓ |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | | ✓ |
| 14b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I | | ✓ |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II | | ✓ |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III | | ✓ |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I | ✓ | |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | ✓ | |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | ✓ |
| 20 | Did the organization operate one or more hospitals? If "Yes," complete Schedule H | | ✓ |

Part IV Checklist of Required Schedules (continued)

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

74

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

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

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

| (A) Name and title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|-------------------------------|--|-----------------------|-------------------------------------|--------------|-------------------------------------|----------------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| John Mumford, Director | 2 | <input checked="" type="checkbox"/> | | | | | | | | |
| Stephen L. Selka, Vice President, Director | 8 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | | | | | |
| Marcus Varner, Director | 2 | <input checked="" type="checkbox"/> | | | | | | | | |
| Susan Weekley, Secretary, Director | 8 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | | | | | |
| Joseph G. Pais, Recording Secretary, non-voting Director | 35 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | | | | | |
| Robert G. Walker, Executive Director | 35 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | 102,410 | | 19,253 | |
| 1b Total | | | | | | | 102,410 | | 19,253 | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **▶ 1**

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶ 0**

Part VIII Statement of Revenue

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

Part IX Statement of Functional Expenses

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

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

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

Part X Balance Sheet

| | | (A) | | (B) | |
|-----------------------------|--|--|-----------|-------------|-----------|
| | | Beginning of year | | End of year | |
| Assets | 1 | Cash—non-interest-bearing | 399,419 | 1 | 155,487 |
| | 2 | Savings and temporary cash investments | 480,627 | 2 | 656,075 |
| | 3 | Pledges and grants receivable, net | | 3 | 297,208 |
| | 4 | Accounts receivable, net | 514,613 | 4 | 221,021 |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | 19,541 | 8 | 24,781 |
| | 9 | Prepaid expenses and deferred charges | 44,381 | 9 | 72,237 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 5,596,053 | | |
| | b | Less: accumulated depreciation | 1,043,412 | 10c | 4,552,641 |
| | 11 | Investments—publicly traded securities | | 11 | |
| | 12 | Investments—other securities. See Part IV, line 11 | 280,135 | 12 | 93,739 |
| | 13 | Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 1,492,327 | 15 | 55,627 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 6,157,985 | 16 | 6,128,816 | |
| Liabilities | 17 | Accounts payable and accrued expenses | 205,518 | 17 | 178,427 |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | 51,612 | 19 | 10,915 |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | 976,947 | 22 | 970,285 |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities. Complete Part X of Schedule D | 3,640 | 25 | 7,016 |
| | 26 | Total liabilities. Add lines 17 through 25 | 1,237,717 | 26 | 1,166,643 |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | |
| | 27 | Unrestricted net assets | 2,566,799 | 27 | 2,704,836 |
| | 28 | Temporarily restricted net assets | 2,353,469 | 28 | 2,257,337 |
| | 29 | Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34. | | | | |
| | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 | Total net assets or fund balances | 4,920,268 | 33 | 4,962,173 | |
| 34 | Total liabilities and net assets/fund balances | 6,157,985 | 34 | 6,128,816 | |

Part XI Financial Statements and Reporting

| | Yes | No |
|--|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? | | ✓ |
| b Were the organization's financial statements audited by an independent accountant? | ✓ | |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | ✓ | |
| d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | ✓ | |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. | ✓ | |

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

Section A. Public Support

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

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

85

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

Part II, line 10

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

48.4% of other income comes from program service revenue relating to rental of low income disabled housing for clients with HIV disease. 41.7% comes from program service revenue relating to medical case

management services provided to clients who are eligible for PAC Medicaid services. The remaining 9.9% is miscellaneous income relating to rental of low income disabled housing.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2009

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 : 2678740

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Employer identification number
59 : 2678740

Part II Noncash Property (see instructions)

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

98

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

Employer identification number
59 : 2678740

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

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

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|--|
| | |

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

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|--|
| | |

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

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|--|
| | |

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

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|--|
| | |

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 : 2678740

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

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

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

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

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

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

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

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

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV.

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 92,856 | 139,286 | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | 1,816 | -45,046 | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | -933 | -1,384 | | | |
| g End of year balance | 93,739 | 92,856 | | | |

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment ▶ 100 %
 - b Permanent endowment ▶ 0 %
 - c Term endowment ▶ 0 %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- (i) unrelated organizations
 - (ii) related organizations
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

| | Yes | No |
|--------|-----|----|
| 3a(i) | | ✓ |
| 3a(ii) | | ✓ |
| 3b | | |

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

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|------------------|
| 1a Land | 597,290 | 489,287 | | 1,086,577 |
| b Buildings | | 4,254,133 | 931,788 | 3,322,345 |
| c Leasehold improvements | | | | |
| d Equipment | | 151,205 | 90,665 | 60,540 |
| e Other | | 104,138 | 20,959 | 83,179 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 4,552,641 |

91

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

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

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

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

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

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

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

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

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

92

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

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

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

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

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

| | | | |
|---|--|----|-----------|
| 1 | Total expenses and losses per audited financial statements | 1 | 3,978,981 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIV.) | 2d | 243,105 |
| e | Add lines 2a through 2d | 2e | 243,105 |
| 3 | Subtract line 2e from line 1 | 3 | 3,735,876 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV.) | 4b | |
| c | Add lines 4a and 4b | 4c | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | 3,735,876 |

Part XIV Supplemental Information

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

Part V - Intended Use of the Endowment Funds

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

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

Part XIV Supplemental Information *(continued)*

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

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

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

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

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

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

94

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

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

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

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

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

13 Indicate the percentage of gaming activity operated in:

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

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

Name ▶

Address ▶

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

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

Yes No

| | | |
|------------|--|--|
| | | |
| 13a | | |
| 13b | | |
| 14 | | |
| 15a | | |
| 15b | | |
| 15c | | |
| 16 | | |
| 17a | | |

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

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

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

AIDS Help provides assistance to individuals in Monroe County who are infected with the HIV disease. Eligibility for services is determined by medical case managers based on physician's diagnosis and documentation of the client's financial resources. The organization's accounting system helps to monitor client eligibility for services as payments are recorded with a unique client identification code which confirms the client's income and diagnosis qualify the individual for assistance. In addition to government grants that fund these client assistance payments, AIDS Help also receives funding from foundations, corporations, individuals and special events. Where restrictions on funds from these non-government sources exist, the same accounting system codes are used to track compliance with donor restrictions on the use of funds. Reports from the accounting system are used to determine the number of clients served by service type in Part III.

For government grants, monthly invoices are prepared to request cost reimbursement of client assistance payments made. These invoices are monitored by local contract managers and state agencies. Non-government client assistance spending is reported at least annually, but often on a quarterly basis to funding sources.

An independent CPA firm is engaged annually to audit the financial statements and to prepare a Single Audit report of compliance with government grants. The board of directors monitors spending on client assistance and number of clients served on a monthly basis as well as variances from budgeted spending levels. Staff monitors client assistance needs weekly through review of encumbrance accounting reports and forecasts as required to manage funding sources.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

OMB No. 1545-0047

2009

Open To Public Inspection

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 : 2678740

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

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

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV Business Transactions Involving Interested Persons.

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

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

102

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2009

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 ; 2678740

Part I Types of Property

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

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

29

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
- b If "Yes," describe in Part II.
- 33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

| | Yes | No |
|-----|-----|----|
| 30a | | ✓ |
| 31 | ✓ | |
| 32a | | ✓ |

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

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

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

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

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

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

104

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

A.H. of Monroe County, Inc.

Supplemental Information to Form 990

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

▶ Attach to Form 990.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Employer identification number

59

2678740

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

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

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

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

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

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

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

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 2678740

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

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

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

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

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

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

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

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

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

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

A.H. of Monroe County, Inc.

Employer identification number

59 2678740

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

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

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

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

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? |
|--|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|
| | | | | | | | Yes | No | | |
| Poinciana Royale Associates, Inc., 1434 Kennedy Drive, Key West FL 33040, 26-2037093 | Low Income | FL | Poinciana | Related | 38,230 | 21,495 | ✓ | | N/A | ✓ |
| Poinciana Royale Associates, Inc., 1434 Kennedy Drive, Key West FL 33040, 26-2037093 | Housing | | Royale LLC | | | | | | | |
| Poinciana Royale Associates, Inc., 1434 Kennedy Drive, Key West FL 33040, 26-2037093 | Low Income | FL | AH of Monroe | Related | 386 | 2,128,005 | ✓ | | N/A | ✓ |
| Poinciana Royale Associates, Inc., 1434 Kennedy Drive, Key West FL 33040, 26-2037093 | Housing | | County Inc. | | | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|
| | | | | | | | |
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Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

| | | Yes | No |
|----------|--|-----|----|
| 1 | During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity | | ✓ |
| | b Gift, grant, or capital contribution to other organization(s) | ✓ | |
| | c Gift, grant, or capital contribution from other organization(s) | | ✓ |
| | d Loans or loan guarantees to or for other organization(s) | ✓ | |
| | e Loans or loan guarantees by other organization(s) | | ✓ |
| | f Sale of assets to other organization(s) | | ✓ |
| | g Purchase of assets from other organization(s) | | ✓ |
| | h Exchange of assets | | ✓ |
| | i Lease of facilities, equipment, or other assets to other organization(s) | | ✓ |
| | j Lease of facilities, equipment, or other assets from other organization(s) | | ✓ |
| | k Performance of services or membership or fundraising solicitations for other organization(s) | ✓ | |
| | l Performance of services or membership or fundraising solicitations by other organization(s) | | ✓ |
| | m Sharing of facilities, equipment, mailing lists, or other assets | ✓ | |
| | n Sharing of paid employees | ✓ | |
| | o Reimbursement paid to other organization for expenses | | ✓ |
| | p Reimbursement paid by other organization for expenses | ✓ | |
| | q Other transfer of cash or property to other organization(s) | | ✓ |
| | r Other transfer of cash or property from other organization(s) | | ✓ |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| | (a) Name of other organization | (b) Transaction type (a-f) | (c) Amount involved |
|-----|-----------------------------------|-------------------------------|------------------------|
| (1) | Poinciana Royale Associates, Ltd. | d | 500,000 |
| (2) | A.H.I. Housing, Inc. | d | 116,544 |
| (3) | 1213 William Street Corporation | d | 73,275 |
| (4) | | | |
| (5) | | | |
| (6) | | | |

110

EXHIBIT #J

OGDEN UT 84201-0046

In reply refer to: 0423373795
Apr. 23, 2009 LTR 252C E0
59-2678740 000000 00 000
00004022
BODC: TE

AH OF MONROE COUNTY INC
PO BOX 4374
KEY WEST FL 33041-4374



8900

Taxpayer Identification Number: 59-2678740

Dear Taxpayer:

Thank you for the inquiry dated Apr. 01, 2009.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Kim L. Tolsma
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter

Internal Revenue Service
District Director

Department of the Treasury

DATE: AUG 14 1986

AIDS HELP, INC.
715 Windsor Lane
Key West, FL 33040

Employer Identification Number:

59-2678740

Accounting Period Ending:

December 31

Foundation Status Classification:

170(b)(1)(A)(vi) & 509(a)(1)

Advance Ruling Period ~~Ends~~ Begins Mar.

1986 & Ends December 31, 1991

Person to Contact:
Alicia Foster/aa

Contact Telephone Number:

(404) 331-4516

File Folder Number:

580070799

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 170(b)(1)(A)(vi) & 509(a)(1).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

(over)

P. O. Box 1055, Atlanta, GA 30370

Letter 1045(DO) (Rev. 10-

114

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2108, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

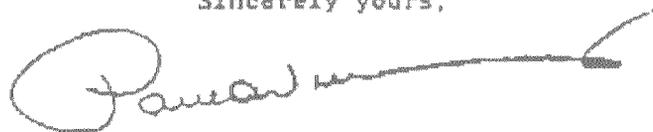
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
C - 1130
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Date: MAY 06 1991

AIDS HELP INC
PO BOX 4374
KEY WEST, FL 33041

Employer Identification Number:
59-2678740

Contact Person:
TERRI BRADLEY

Contact Telephone Number:
(404) 391-0168

Our Letter Dated:
August 14, 1986

Addendum Applies:
No

--Dear Applicant:

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

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

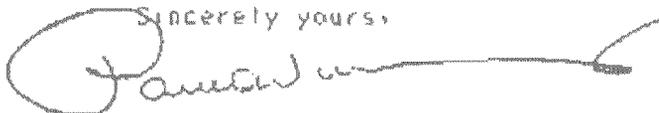
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the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

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Paul Williams
District Director

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

117

GUIDESTAR
Nonprofit Report

Generated on March 15, 2012, at 1:08 PM EDT

AH OF MONROE COUNTY INC

Also Known As:
1434 Kennedy Dr
Key West, FL 33040

Institutional funders should note that an organization's inclusion on guidestar.org does not satisfy IRS Rev. Proc. 2011-33 for verifying charitable status and identifying supporting organizations.

Contact Information

AH OF MONROE COUNTY INC

Also Known As:

Physical Address: Key West, FL 33040

[Register for free](#) to see this organization's full address, telephone number, Web site, and more!

At A Glance

Formerly Known As:

Category (NTEE): G Disease, Disorders, Medical Disciplines /G81 (AIDS)

Mission Statement

Serve Monroe Co. FL residents suffering from HIV/AIDS

Impact Statement

This organization has not provided an impact statement.

Background Statement

Financial Data

[FAQs on Financial Data](#) | [Digitizing IRS Form 990 Data](#)

[Login or register](#) to view this information.

Revenue and Expenses

[Login or register](#) to view this information.

Balance Sheet

Subscribe to [GuideStar Premium](#) to view this information, if available.

Forms 990 Received from the IRS 

[Login or register](#) to view this information.

Forms 990 Provided by the Nonprofit

[Login or register](#) to view this information.

Financial Statements

Subscribe to [GuideStar Premium](#) to view this information, if available.

Annual Reports

[Login or register](#) to view this information.

Formation Documents 

Subscribe to [GuideStar Premium](#) to view this information, if available.

Program:

Budget: --

Category:

Population Served:
Program Description:
Program Long-Term Success:
Program Short-Term Success:
Program Success Monitored by:
Program Success Examples:

Funding Needs

Volunteer Needs

Request for In-Kind Contributions

Organizational Statistics

[Login or register](#) to view this information.

Chief Executive

Board Chair

[Login or register](#) to view this information.

Board of Directors

[Login or register](#) to view this information.

Officers for Fiscal Year

Subscribe to [GuideStar Premium](#) to view this information, if available.

Highest Paid Employees & Their Compensation

Subscribe to [GuideStar Premium](#) to view this information, if available.

News

EXHIBIT #K

**2011 / 2012
MONROE COUNTY BUSINESS TAX RECEIPT
EXPIRES SEPTEMBER 30, 2012**

RECEIPT # 46110-78246

Business Name: A H OF MONROE COUNTY INC

Owner Name: A H OF MONROE COUNTY INC
Mailing Address: 1434 KENNEDY DR
KEY WEST, FL 33040

Business Location: 1434 KENNEDY DR
KEY WEST, FL 33040
Business Phone: 305-296-6196

Business Type: PROFESSIONALS (PROFESSIONALS)

Rooms Seats Employees Machines Stalls

| Number of Machines: | | For Vending Business Only | | | Vending Type: | |
|---------------------|--------------|---------------------------|---------|-------------|-----------------|------------|
| Tax Amount | Transfer Fee | Sub-Total | Penalty | Prior Years | Collection Cost | Total Paid |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Paid 103-11-00001121 01/30/2012 0.00

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT
WHEN VALIDATED

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

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

EXHIBIT #M

State of Florida

Department of State

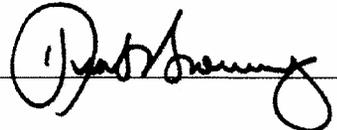
I certify from the records of this office that A.H. OF MONROE COUNTY, INC. is a corporation organized under the laws of the State of Florida, filed on March 3, 1986.

The document number of this corporation is N13659.

I further certify that said corporation has paid all fees due this office through December 31, 2012, that its most recent annual report was filed on January 20, 2012, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of Florida, at Tallahassee, the Capital, this the Twenty First day of January, 2012



Secretary of State



Authentication ID: 000219099240-012112-N13659

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>



Consumer's Certificate of Exemption

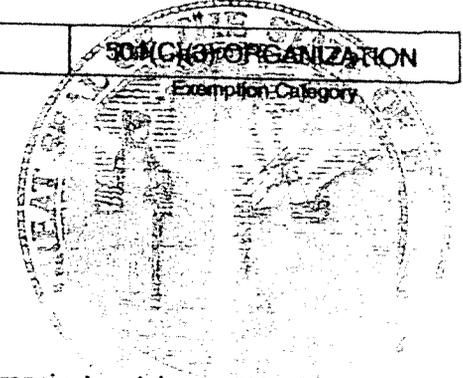
Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
08/02/07

| | | | |
|--|------------------------------|-------------------------------|--|
| 85-8013879838C-2 Certificate Number | 09/14/2007 Effective Date | 09/30/2012 Expiration Date | 501(C)(3) ORGANIZATION Exemption Category |
|--|------------------------------|-------------------------------|--|

This certifies that

AIDS HELP INC
1434 KENNEDY DR
KEY WEST FL 33040-4008



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



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).

2. This Consumer's Certificate of Exemption is to be used solely by your organization for your organization's customary nonprofit activities.

3. This certificate is not valid if it is used on behalf of the organization's financial or nonfinancial interests, or if it is reimbursed by the organization.

4. This certificate applies only to purchases by your organization. The sale or lease of tangible personal property, sleeping accommodations or other real property is taxable. Your organization may transfer real estate and land lease and use tax on such property to a third party who is exempt from this requirement except when they are the lessor of real property (Rule 12A-1.038, FAC).

5. This certificate is not valid if it is used in circumstances that deviate from the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be marked for non-compliance and may be subject to penalties. Any violation will necessitate the revocation of this certificate.

6. For more information, contact the Department of Revenue, Division of Tax Services, P.O. Box 6480, Tallahassee, FL 32314-0680. Telephone: (904) 497-4120. The mailing address is P.O. BOX 6480, Tallahassee, FL 32314-0680.

1281

EXHIBIT #N



**FLORIDA DEPARTMENT OF HEALTH
 DIVISION OF DISEASE CONTROL
 BUREAU OF HIV/AIDS
 CERTIFICATE OF REGISTRATION**



Issued To

**AH of Monroe County, Inc.
 Site #01-303, #12-146**

for the period of one year

to conduct HIV Prevention Counseling, Testing and Linkage Services.

EXPIRES January 25, 2013

Marlene LaLota

Marlene LaLota, MPH, Program Administrator
 Prevention Section, Bureau of HIV/AIDS

CENTERS FOR MEDICARE & MEDICAID SERVICES
CLINICAL LABORATORY IMPROVEMENT AMENDMENTS
CERTIFICATE OF WAIVER

LABORATORY NAME AND ADDRESS

AIDS HELP INC
GORDON ROLLINS CTR
1434 KENNEDY DR
KEY WEST, FL 33040

LABORATORY DIRECTOR
DERRICK L TRAYLOR

CLIA ID NUMBER

10D1036820

EFFECTIVE DATE

02/10/2011

EXPIRATION DATE

02/09/2013

Pursuant to Section 353 of the Public Health Services Act (42 U.S.C. 263a) as revised by the Clinical Laboratory Improvement Amendments (CLIA) the above named laboratory located at the address shown herein (and other approved locations) may accept human specimens for the purposes of performing laboratory examinations or procedures.

This certificate shall be valid until the expiration date above, but is subject to revocation, suspension, limitation, or other sanctions for violation of the Act or the regulations promulgated thereunder.



Judith A. Yost

Judith A. Yost, Director
Division of Laboratory Services
Survey and Certification Group
Center for Medicaid and State Operations

127

EXHIBIT #0



Serving Key West
and the Florida Keys

EQUAL EMPLOYMENT OPPORTUNITY AND NON-DISCRIMINATION POLICY

AIDS Help is committed to:

- Ensuring equality of opportunity and treatment for all employees without regard to race, sex, color, religion, creed, age, national origin, political affiliation, physical handicap, sexual orientation, family status or marital status;
- Providing equal employment opportunity to all persons and promoting realization of equal employment opportunity through a positive, continuing program;
- Promoting affirmative action in recruitment, hiring and promotion whenever necessary to ensure equal employment opportunity; and

The Executive Director will administer this policy to ensure non-discrimination and opportunity for equal employment to all AIDS Help employees and applicants. Complaints bearing on equal employment opportunity and non-discrimination will follow AIDS Help's grievance procedure and conform to standards established by law.

129

EXHIBIT #P



RICK SCOTT
GOVERNOR

ELIZABETH DUDEK
SECRETARY

February 20 , 2012

AIDS Help, Inc.
1434 Kennedy Drive
Key West, Fl. 33040

Dear Ms. Patrice Pelletier-Sanders:

On January 27, 2012, a coordinated site visit was conducted at your facility to ensure your compliance as a Project AIDS Care Waiver Case Management Agency. Case management agencies must meet standards set forth in the Project AIDS Care Waiver Services Coverage and Limitations Handbook.

Ten of your agency records were reviewed and were found to be within compliance, your agency obtained a score of 94%. At the time we asked you to provide missing documentation for initial assessments and in one case, a plan of care and you complied in a timely manner. Some deficiencies still account for your score on this occasion. In one case there was no proof of eligibility. Two records also lacked documentation for initial social and medical assessments. In another, the plan of care was missing for the period under review. In three of the 10 records the case manager failed to document that the plan of care was given to the recipient for signature. In one case we also observed that the required contact between the case manager and the recipient was not made according to the acuity level.

In the exit interview we commended you on the case management activities which were evident from the records but encouraged you to be more careful how you document these activities. We discussed ways in which the case notes in one record might be improved by documenting more precisely the case management activities. We felt that in this case there was more emphasis placed on social interaction. Another improvement we suggested was to organize the records so that the PAC waiver documentation is clearly distinguishable by tabs or dividers and to use our monitoring tool as a guide to organizing the paperwork.

We are happy to report that the beneficiaries surveyed were very appreciative of the care and support provided by your agency.

We look forward to meeting you again next year for your record review. A copy of the report will be forwarded and reviewed by Tallahassee. Should you have any questions or concerns, do not hesitate to contact Margaret Warner at (305)593-3064, or Blanche Rodriguez at (305) 593-3057.

2727 Mahan Drive, MS#
Tallahassee, Florida 32308

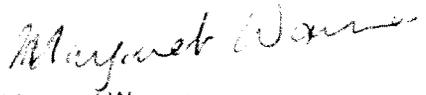


Visit AHCA online at
AHCA.MyFlorida.com

131

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Margaret Warner".

Margaret Warner
Sr. Human Services Program Specialist
Medicaid Area 11



Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

January 23, 2012

A.H. of Monroe County, Inc.
Attn: Robert Walker
1434 Kennedy Drive
Key West, Florida 33040

Re: Contract Monitoring CODCW General Revenue PCN 2011 – 2012

Dear Mr. Walker:

I would like to thank you and your staff for your assistance during the General Revenue PCN monitoring visit January 19, 2012. Attached is the monitoring narrative report that summarizes the findings and a copy of the monitoring tool.

If you have any questions, please feel free to contact me at 305-809-5616 or by email at aundria_vanbourgondien@doh.state.fl.us.

Sincerely,

A handwritten signature in cursive script that reads "Bunny VanB".

Bunny VanBourgonien
Contract Manager
Monroe County Health Department

cc: Patrice Sanders
Suzanne Stevens

MONROE COUNTY HEALTH DEPARTMENT
Gato Building
1100 Simonton Street
P.O. Box 6193
Key West, Florida 33041-6193
(305) 293-7500 • FAX (305) 292-6872



Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

Lead Agency Contract Monitoring Narrative Report

Contract #: CODCW General Revenue PCN 2011-2012

Location of Monitoring: A.H. of Monroe County, Inc.
1434 Kennedy Drive
Key West, Florida 33040

Date of Monitoring: January 19, 2012

Persons in Attendance: Bunny VanBourgondien, Contract Manager
Cyna Wright, HIV/AIDS Program Coordinator
Patrice Sanders, Director of Client Services

General:

The monitoring began at the site referenced above January 19, 2012 at 10:00 a.m. with above listed staff participating. Interview, observation and review of documentation were the primary modes of information gathering for this monitoring. All items requested were provided; specific items detailed below. Section I-Universal Standards and Section II-Fiscal Standards of the monitoring tool were derived from the Ryan White contract CODBT follow-up visit on January 13, 2012.

Recommendations:

- DOH strongly advises the lead agency to routinely capture HRSA's Group 1 Core Clinical data into CAREWare, for those clients not seen at the local Part C clinic. The reporting of performance measures is a requirement of this contract, but AHI has been unable to produce this information in CAREWare and manually.

Commendations:

- The lead agency has been very proactive in researching PCIP for their clients. They have taken the initiative to determine which clients would best be suited for these plans and assisted them in the enrollment process.
- Area 11b was one of the last areas to provide a \$225/mo food vouchers to eligible clients. Due to the new requirement of a \$35/mo maximum allowable amount for each client, the lead agency needed to make a big adjustment. AHI negotiated with the local food pantry to provide groceries to eligible clients without exceeding the allowable amount. The lead agency was able to handle the transition smoothly and without a disruption in service to their clients.

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Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

January 27, 2012

A.H. of Monroe County, Inc.
Attn: Robert Walker
1434 Kennedy Drive
Key West, Florida 33040

**Re: Contract Monitoring CODDY
Housing Opportunities for Persons with AIDS (HOPWA) 2011 – 2012**

Dear Mr. Walker:

I would like to thank you and your staff for your assistance during the Housing Opportunities for Persons with AIDS (HOPWA) monitoring visit January 19, 2012. Attached is the monitoring narrative report that summarizes the findings and a copy of the monitoring tool.

If you have any questions, please feel free to contact me at 305-809-5616 or by email at aundria_vanbourgondien@doh.state.fl.us.

Sincerely,

A handwritten signature in cursive script that reads "Bunny VanB".

Bunny VanBourgondien
Contract Manager
Monroe County Health Department

cc: Sandra Duffey
Craig Reynolds

MONROE COUNTY HEALTH DEPARTMENT

Gato Building
1100 Simonton Street
P.O. Box 6193
Key West, Florida 33041-6193
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135



Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

Lead Agency Contract Monitoring Narrative Report

Contract #: CODDY Housing Opportunities for Persons with AIDS (HOPWA) 2011-2012

Location of Monitoring: A.H. of Monroe County, Inc.
1434 Kennedy Drive
Key West, Florida 33040

Date of Monitoring: January 19, 2012

Persons in Attendance: Bunny VanBourgondien, Contract Manager
Cyna Wright, HIV/AIDS Program Coordinator
Patrice Sanders, Director of Client Services

General:

The monitoring began at the site referenced above January 19, 2012 at 10:00 a.m. with above listed staff participating. Interview, observation and review of documentation were the primary modes of information gathering for this monitoring.

Findings/Recommendations:

All client files reviewed contained required documentation, were organized, and were TBRA clients. Every clients plan of care reviewed had very little information in the development of long-term housing plans. The objectives of HOPWA - TBRA are to 1) better maintain a stable living environment, 2) improve access to HIV treatment and other healthcare support, and 3) reduce the risk of homelessness. While more clients are receiving TBRA than STRMU, client's goals should continue to focus on long-term/permanent housing plans. Plans of care should be adequately documented when assessing client's needs and any steps that have been made to achieve their goals.

Client file #1770 had a notice of eligibility from September 2011 with an income of \$0. Bank statements, and a letter of support from a family member suggested several sources of income. A current bank statement and new TPQY were suggested to the housing case manager by MCHD staff. Monthly contact is a HOPWA requirement for clients with \$0 income. DOH would like an update on client #1770 by February 29th.

Documentation of HOPWA staff trainings was also requested for this monitoring. Supporting documents consisted of emails of trainings and a blank registration form. The following statement is from our March 10, 2010 recommendation: *"Copies of Certificates of Completion for all trainings should be kept in each employee file. When completion certificates are not available, an attestation should be completed and signed by the employee, and placed in the employee file. An attestation template has been emailed to the provider for future trainings.*

AHI does a great job of providing clients with a continuum of care and by implementing the TBRA program. The availability of alternate long-term and permanent housing programs in Monroe County is

MONROE COUNTY HEALTH DEPARTMENT

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Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

January 23, 2012

A.H. of Monroe County, Inc.
Attn: Robert Walker
1434 Kennedy Drive
Key West, Florida 33040

**Re: Contract Monitoring CODBT Conditionally Acceptable follow-up
Ryan White Part B 2011 – 2012**

Dear Mr. Walker:

Attached is the "conditionally acceptable" monitoring narrative follow-up report from my January 13, 2012 site visit.

If you have any questions, please feel free to contact me at 305-809-5616 or by email at aundria_vanbourgondien@doh.state.fl.us.

Sincerely,

A handwritten signature in black ink that reads "Bunny VanB".

Bunny VanBourgondien
Contract Manager
Monroe County Health Department

cc: Patrice Sanders
Suzanne Stevens

MONROE COUNTY HEALTH DEPARTMENT

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1100 Simonton Street
P.O. Box 6193
Key West, Florida 33041-6193
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Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

Lead Agency Contract Monitoring Narrative Report
Conditionally Acceptable follow-up

Contract #: CODBT Ryan White Part B 2011-2012

Location of Monitoring: A.H. of Monroe County, Inc.
1434 Kennedy Drive
Key West, Florida 33040

Date of Monitoring: August 3 - 5, 2011

Date of Follow-up: January 13, 2012

Persons in Attendance: Bunny VanBourgondien, Contract Manager
Patrice Sanders, Director of Client Services

General:

The monitoring began at the site referenced above January 13, 2012 at 10:00 a.m. with above listed staff participating. Interview, observation and review of documentation were the primary modes of information gathering for this monitoring.

Conditionally Acceptable Follow-up:

- **DOH recommends spreadsheet of professional certifications:**
AHI has created a notebook for maintaining copies of professional certifications, licensure, and Medicaid numbers. This information is organized by date of expiration and is reviewed on a regular basis.
- **DOH recommends that the lead agency have one updated manual in place:**
AHI is updating their policies and procedures on an on-going basis. At the time of this visit all but one policy and procedure noted as "conditionally acceptable" were updated. The one exception was in regards to performance evaluations. It appears as though a new performance evaluation tool has been created, but as noted previously, there is no scale to the rating system. According to Patrice, AHI does not give merit level raises, yet the Personnel Policy and Procedures state otherwise.
- **DOH advises capturing HRSA's Group 1 Core Clinical performance measure data in CAREWare:**
This information was not available during the August monitoring and at the time of this site visit. Patrice believes there are less than thirty AHI clients that are not seen at the local Part C clinic. Of these thirty clients, AHI has captured HRSA's required data into CAREWare for four clients to date.

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Rick Scott
Governor

March 29, 2011

A. H. of Monroe County, Inc.
Attn: Patrice Sanders
1434 Kennedy Drive
Key West, Florida 33040

Re: Contract Monitoring CODZ5 – General Revenue Network 2010 - 2011

Dear Patrice:

I would like to thank you for your assistance during the General Revenue Network monitoring visit on March 4, 2011. Attached is a copy of the monitoring report that summarizes the findings and recommendations along with copies of the monitoring tools.

The purpose of this programmatic monitoring is to assist AHI in complying with contract terms while providing patient care services to eligible clients. My job as the contract manager is to ensure that DOH funds are administered appropriately by the provider. I am hoping that the attached narrative and monitoring tool will help AHI enhance their current client service procedures.

If you have any questions, please feel free to contact me at 305-809-5616 or by email at aundria_vanbourgondien@doh.state.fl.us.

Sincerely,

A handwritten signature in cursive script that reads "Bunny VanBourgondien".

Bunny VanBourgondien
Contract Manager
Monroe County Health Department

cc: Robert Walker

Enclosures: Programmatic Monitoring Narrative Report
Contract Monitoring Tool

Programmatic Contract Monitoring Narrative Report

Contract #: CODZ5 General Revenue Network 2010 - 2011

Location of Monitoring: A.H. of Monroe County, Inc.
1434 Kennedy Drive
Key West, FL 33040

Date of Monitoring: March 4, 2011

Persons in Attendance: Bunny VanBourgondien, Contract Manager
Cyna Wright, HIV/AIDS Program Coordinator
Patrice Pelletier-Sanders, Director of Client Services

General:

The monitoring began at 10:00 am with all above referenced staff participating. Interview and review of documentation were the primary modes of information gathering for this monitoring. After carefully reviewing requested documentation and interviewing of AHI staff, we concluded the monitoring.

Findings:

- All documentation requested was made available for our review with the exception of check #83980 and check #84215.
- Check #84290 supporting documentation stated "CDO Allowance" in the description. This payment was for a utility service, but was invoiced under the Housing Services line item.
- Check #83980 did not have appropriate supporting documentation (ie; invoice) attached to the disbursement voucher. Appropriate documentation did not appear to be on site.
- Check #84215 did not have appropriate supporting documentation (ie; invoice) attached to the disbursement voucher. Appropriate documentation did not appear to be on site.

Recommendations:

- Provider agreed that check #84290 in the amount of \$104.00 will be credited back to this contract on the provider's next invoice. All future utility payments must be invoiced under the Emergency Financial Assistance line item and not as Housing Services.
- On March 8, 2011, nine months of mortgage statements were emailed to me as supporting documentation for check #83980. The email from the Director of Client Services contained un-redacted client information and stated "Here's one and the other will bring his in shortly." One of the statements showed that the client had a "New Loan Set-Up" which reduced his monthly mortgage amount. Disbursements for client assistance should be supported with appropriate supporting documentation (ie; invoice) at the time the request for payment is made.

-
- On March 22, 2011, I received a mortgage statement, and client HOPWA notes as supporting documentation for check #84215. The total amount due on the statement was \$1,287.51 yet check #84215 was for \$1,392.00. Disbursements for client assistance should be supported with appropriate supporting documentation (ie; invoice) at the time the request for payment is made. This client file should be reviewed for re-determination of eligibility by the HOPWA contract manager.
 - I would strongly urge staff to seek guidance from your finance department regarding generally accepted accounting principles, and review Appendix C of Patient Care Contract Administrative Guidelines FY 2010-2011 regarding required documentation for disbursements. A clear audit trail must be maintained for all disbursements.

Corrective Action:

Supporting documentation (ie; invoices) for all health insurance premiums and all housing assistance expenditures will need to be submitted with the monthly Provider invoices. This documentation will be required each month for the period of March 1, 2011 through June 30, 2011. Provider was made aware of this corrective action prior to receiving this monitoring narrative (see attached email.)

Accommodation:

None



Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

August 19, 2011

A.H. of Monroe County, Inc.
Attn: Robert Walker
1434 Kennedy Drive
Key West, Florida 33040

Re: Contract Monitoring CODBT – Ryan White Part B 2011 – 2012

Dear Mr. Walker:

I would like to thank you and your staff for your assistance during the Ryan White Part B monitoring visit August 3 - 5, 2011. Attached is the monitoring narrative report that summarizes the findings and recommendations along with copies of the monitoring tools.

If you have any questions, please feel free to contact me at 305-809-5616 or by email at aundria_vanbourgondien@doh.state.fl.us.

Sincerely,

A handwritten signature in cursive script that reads "Bunny VanBourgonien".

Bunny VanBourgonien
Contract Manager
Monroe County Health Department

cc: Patrice Sanders

Enclosures: Programmatic Contract Monitoring Narrative Report
Lead Agency Programmatic Monitoring Tool
Client Eligibility Agency Monitoring Tool
Case Management Agency Monitoring Tool

MONROE COUNTY HEALTH DEPARTMENT

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P.O. Box 6193
Key West, Florida 33041-6193
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Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

Lead Agency Contract Monitoring Narrative Report

Contract #: CODBT Ryan White Part B 2011-2012

Location of Monitoring: A.H. of Monroe County, Inc.
1434 Kennedy Drive
Key West, Florida 33040

Date of Monitoring: August 3 - 5, 2011

Persons in Attendance: Bunny VanBourgondien, Contract Manager
Suzanne Stevens, Community Program Coordinator
Patrice Sanders, Director of Client Services
Robert Walker, Executive Director
Mark Songer, Finance Director

General:

The monitoring began at the site referenced above August 3, 2011, at 1:00 p.m. with above listed staff participating at various times. Interview, observation and review of documentation were the primary modes of information gathering for this monitoring. On August 5, 2011, after carefully reviewing client files and other documentation we conducted an exit interview with Robert Walker.

Overall, this monitoring is on par with previous monitorings done over the past few years – “Fully Met Requirements”. The number of “Conditionally Acceptable” ratings, are primarily due to HRSA’s revised standards of provider performance. Comments are provided next to each Contract Requirement within the Lead Agency Monitoring Tool. Specific issues are addressed below.

Recommendations:

- DOH strongly urges the eligibility workers’ supervisor to “implement an aggressive eligibility file review process” including CAREWare. Please refer to the Administrative Guidelines FY11-12, Page 1 of Section 2.A. Attached, is a Case Management / Eligibility Chart Review Tool for guidance.
- DOH recommends developing and maintaining a spreadsheet of professional certifications, licensure, and Medicaid numbers. This information is easily obtainable from the Internet and should be reviewed on a regular basis.
- Due to staff size limitations the lead agency does not appear to have a complete segregation of duties where internal accounting controls are concerned. One individual should not be allowed sole responsibility for collecting receipts, opening mail and preparing deposits. DOH is aware this may not be feasible for many lead agencies, but alternate procedures should be implemented in order to deter fraud, theft, waste or abuse.

MONROE COUNTY HEALTH DEPARTMENT

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Key West, Florida 33041-6193
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Reynolds, Craig

From: Reynolds, Craig
Sent: Tuesday, June 28, 2011 1:00 PM
To: 'Patrice Sanders'
Cc: 'Robert G. Walker'; May, Joe; Rush, Theresa
Subject: HOPWA Monitoring Summary CODBI 2010-2011

Dear Patrice,

I would like to thank you for your assistance in conducting the HOPWA monitoring completed June 23, 2011. Please see below a summary of the outcome of the monitoring. I am sending the PDF of the completed monitoring tool under a separate email as it a large document.

A. H. of Monroe County, Inc. (AHI)
1434 Kennedy Drive
Key West, Florida 33040
(305) 296-6196

CODBI FY: 2010-2011
\$520,787.00
Housing Opportunities for Persons With AIDS (HOPWA)

The staff included in the monitoring were Patrice Sanders, Director of Client Services, and Sandra Duffey, HOPWA Case Manager, with AHI along with Craig Reynolds and Theresa Rush with the Department of Health, Bureau of HIV/AIDS, State HOPWA Program Unit. The monitoring consisted of a review of randomly chosen client records, specifically clients receiving long term housing services, other documents related to client satisfaction survey results and interviews with AHI staff.

The agency continues to build on a well established and result driven housing continuum of care, in keeping with the outcomes expected by Housing and Urban Development, our federal funding source. The leadership of the agency understands the need for diversification of funding in order to reduce or eliminate gaps in the transition of a client from crisis intervention to securing safe and stable housing. An example would be the agency's use of Emergency Shelter Grant and Florida Housing Finance Corporation funding awards.

The housing and medical case management staff have regular meetings which allow for open dialogue in developing a plan of care that reflects the relationship between stable housing and health related outcomes. The client housing plan of care should include the outcome of those meetings along with specific housing or financial issues, identified goals, and ongoing updates as to the meeting of identified goals along with any challenges in meeting said goals. Staff were reminded the plan of care is a fluid document and should reflect previously mentioned activities.

The agency utilizes an up to date bulletin board posted in the client waiting room which contains real time housing options available in the area. The provider has developed new resources in the community by including other housing partners in the development of the area's housing planning body.

AHI has provided quality long term housing services to eligible clients in Monroe County and continues to seek to enhance their housing program. This is reflected in the results of their last Client Satisfaction Survey which was provided for review.

No Corrective Action required.

Copy to Robert Walker, Executive Director

Thank you again for your assistance in conducting the monitoring of HOPWA contact CODBI. If you have any questions, please feel free to contact me at (850) 245-4444, extension 2539 or by email at Craig_Reynolds@doh.state.fl.us

Sincerely,

Craig Reynolds

State Housing Coordinator
Florida Department of Health
Bureau of HIV/AIDS, Patient Care Section
4052 Bald Cypress Way, Bin A09
Tallahassee, Florida 32399-1715
Office: (850) 245-4444, Extension 2539
Fax: (850) 245-4920

www.floridahopwa.org

Mission: To protect and promote the health of all residents and visitors in the state through organized state and community efforts, including cooperative agreements with counties.

Please note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are public records available to the public upon request. Your e-mail communication may therefore be subject to public disclosure.

Think before you print

EXHIBIT #R

Mission of AIDS Help, Inc.

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

OUR CLIENTS

Based on population, Monroe County has the highest incidence of AIDS in Florida. The clients of AIDS Help represent a diverse population living here in Monroe County.

CLIENT SERVICES

AIDS Help, Inc.'s services are comprehensive and address the needs of people at all stages of HIV --- from early infection to advanced AIDS. Using professional certified case management, referrals and a network of volunteers the Agency provides a variety of client services.

Services included home health care, dental, nutritional counseling, 24/7 on-call Case Manager, hospital admission, outpatient medical, housing, food and transportation. Additional services offered were pharmaceutical and insurance premium assistance, alternative therapies and mental health counseling.

HOUSING

Stable, secure, affordable housing is a critical service for many of our clients. Most of the housing funds come from federal and state agencies, which provide for temporary or transitional housing. An important goal of all our housing programs is to help clients find secure long-term housing.

VOLUNTEERS - Lifeblood of the Agency

More than 225 volunteers provide a series of on-going services for our clients and the Agency. Our volunteers transport clients to medical appointments and provider office visits, run errands, deliver meals and make home visits. Volunteers also help with light housekeeping, moving, shopping and pet care. Volunteers help with our special fundraising events -- everything from manning water stations at Taste of Key West to chauffeuring the King & Queen of Fantasy Fest.

OUR PARTNERS

In providing services to the residents of Monroe County, AIDS Help, Inc. has established strong working relationships with funding being provided by: the U.S. Department of Housing and Urban Development (HUD), the Substance Abuse & Mental Health Services Administration (SAMHSA), Broadway Cares New York, the Florida Department of Health, the Florida Department of Children and Families (DCF), Monroe County Health Department, the Florida Department of Community Affairs, the Sheriff's Asset Forfeiture Fund, the Southernmost Homeless Assistance League, Inc., Habitat for Humanity, the Key West Housing Authority, Human Services Associates, Univ. of Miami, Univ. of Colorado, Klaus Murphy Foundation, M-A-C AIDS Fund, Cable Positive, Monroe County Human Services Advisory Board and the extraordinary community support from individuals and businesses throughout the Florida Keys.



The SMART Ride
Miami to Key West
bicycle ride raises
money for AIDS Help
and other Florida
AIDS Service
Organizations

**To speak with a case manager,
please call: 305-296-6196**

EDUCATION AND OUTREACH

Free HIV Testing

HIV Testing

Testing is performed at many sites and times throughout Monroe County or by appointment at AHI's offices. Call 305-296-6196 to locate a site that is convenient to you or to make an appointment. HIV testing is confidential or anonymous with results in 20 minutes.

Outreach

AHI provides HIV prevention, education, outreach, and testing programs targeting high risk populations throughout the Florida Keys and Key West. The education department participates in health fairs, street fairs, workshops, forums, nationally proclaimed days for HIV/AIDS awareness, community-wide celebrations and festivals, as well as bar and guesthouse outreach. Over 54,000 safer sex packets (condoms, lube and instructions with a list of testing locations) are distributed annually to locals and visitors.

**To speak with a health educator,
please call: 305-296-6196**



Celebrating Black Church Week for the Healing of AIDS,
at St. James 1st Missionary Baptist Church are from left,
Minister Ruppert Walton, Dr. Jerome Covington, Rev. W.L. "Billy" Strange,
Father Joseph Hyvenson, and Hayward Magby of AIDS Help.

FUNDRAISING

Approximately 15% of our budget is raised locally. The locally raised funds allow us to meet the requirements to draw down over 2.5 million dollars of state and federal dollars for client services. Money raised in Monroe County stays in Monroe County. Locally raised funds also support the construction of additional housing units for people living with AIDS.



Photo by Rob O'Neal

The Annual Taste of Key West is a longstanding popular event that supports the work of AIDS Help. Over 65 local restaurants and 100 wineries from around the world donate their time and luscious libations for this much anticipated yearly event.



AIDS Help, Inc. constantly searches for funding sources to build and provide housing for our clients.

"What can I say- it has saved my life by making basic essentials like rent and food affordable and eliminating the constant worry and stress about making ends meet each month. My quality of life is so much better. I'm so grateful."

CLIENT COMMENT

Free HIV Testing Times and Locations:

- Monday 12-5pm Trinity Church
717 Simonton St
- Tuesday 11-2pm MCC Church
1215 Petronia St
- Tuesday 5-6pm Gordon Rollins Center
1434 Kennedy Drive
- Tuesday 12-5pm Fisherman's Hospital
Marathon (2nd & 4th week of the month)
- Wednesday 8am-1pm St. James Church
312 Olivia St
- Wednesday 1-4pm Care Center
1205 Fourth St
- Wednesday 6-8pm GLCC
513 Truman Ave
- Wednesday 5-8pm MLK Pool
300 Catherine St
- Thursday 6-9pm Elks Lodge
1107 Whitehead St



AIDS Help, Inc.
P.O. Box 4374
Key West, FL 33041
305-296-6196

AIDS Help, Inc.
P.O. Box 523137
Marathon, FL 33052
305-289-0055

Fundraising
305-293-4804

Volunteer Coordinator
305-293-3666

www.aidshelp.cc



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Serving
Key West and
the Florida Keys



Photo by Peter Arnow

Until there's a cure... there's AIDS Help

"AIDS Help is a life saver in so many ways. Six months ago I was half-dead in a hospital.

Now I have a place to live, been educated about HIV/AIDS, eat better, receive proper health care, receive food assistance, receive great moral support and feel that I have a future.

Thank you so much, everyone and every department of AHI!"

CLIENT COMMENT