



MONROE ASSOCIATION FOR REMARCABLE CITIZENS

Diana Flenard
Executive Director

P. O. Box 428
Key West, Florida 33041-0428
305-294-9526 phone
305-292-0078 fax

Dennis Mowery
President
Board of Directors

Human Services Advisory Board

I am submitting our budget request with the hope that the county can somehow see a way to continue to fund the human services in a reasonable manner and to match a portion of 12.5% Adult Day Training Program as required by the State of Florida. Our match comes to \$345,915 and we are asking for \$155,000 which is \$2,000 more than we received last year.

MARC's mission has not changed but we are again facing funding cuts from the State of Florida. WE do not expect the political climate to get better but continually worse. In July 2011 the legislature cut all services by 4% which was a loss in revenue of \$82,104. Then in August 2012 they will cut Companion (Community Inclusion) rates by 25% which amounts to another \$11,100.

MARC will continue to have reductions in its Basic Adult Ed and Adults with Disabilities funding from the Monroe County School Board. The Adults with Disabilities fund was cut 15% for the 2012 legislative session and will result in a loss of \$11,612 and loss of the Challenge Grant of \$6,000

As you all know the cost of doing business in Monroe County is rising at an alarming rate. We try to pay our staff appropriately but cannot equal a teacher's salary even though the requirements for many of our services are the same. All staff must pass a level 2 background screening and have 20 hrs of training before even beginning to work. We have laid off several staff and cut back on staff hours in administration and at the day training programs. We have not given any raises since 2006. Any reported increase in salaries is due to increased insurance and worker comp. We do not give any retirement benefits.

We cannot exist without the support of Monroe County and the Human Services Board. We know that money is limited but we need your support for these most vulnerable citizens and hope that you can give us the amount requested.

Most respectfully,

Diana Flenard
Executive Director

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

Agency Name	Monroe Association for Retarded Citizens Inc.	
Physical Address	1401 Seminary Street Key West (No mail delivered here)	
Mailing Address	PO Box 428	
City, State, Zip	Key West, Fl. 33041-0428	
Phone	305-294-9526 EX 28	
Fax	305-292-0078	
Email	Boomdi1@aol.com or MARChousedir@aol.com.	
Who should we contact with questions about this application?	Diana Flenard, Executive Director 294-9526 Ext 28	

Amount received for prior fiscal year ending 09/30/11	\$145,000	\$
Amount received for current fiscal year ending 09/30/12	\$153,000	\$
Amount requested for upcoming fiscal year ending 09/30/13	\$155,000	\$

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: Diana Flenard

Signature 

Title: Executive Director

Date: 4-20-12

Typed Name of Board President/Chairman: Dennis Mowery

Signature 

Title: President

Date: 4-20-12

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

"To provide our developmentally disabled clients with dignified, compassionate, professional care in a family environment for the duration of their needs."

2. List the services your agency provides.

Residential Long Term Care & Training: *We operate a 15 person group home and a 6 person group home with 24 hour a day supervision and training in self-care, daily living, chores, and social skills.*

Supported Living: *We provide coaches for clients that are available by phone or beeper 24 hours a day and provide assistance and training in a variety of daily living activities to support individuals to live more independently in their own homes or apartments throughout the Keys*

In Home Supports: *We provide one on one training in self care and daily living skills in person's home or apartment*

Adult Day Training: *We provide services to clients that support the individual in daily valued routines of the community, which include vocational (horticulture, janitorial, and food preparation), financial, self-help, and adaptive and social skills. **We have two ADT sites one in the Upper Keys and one in Key West.** We also operate a retail plant store and small cafe at our Key West ADT site and a Thrift Shop at our Upper Keys site.*

Supported Employment: **We provide training, assistance and long term support to individuals throughout the Keys** in order for them to obtain and sustain paid employment at minimum wage or above.

Community inclusion/Companion: **We provide activities to individuals in community-integrated settings from Key West to Key Largo.** *These services support the individual in valued roles in the community, are age and culturally appropriate and increase the individual's ability to control the environment and development of friendships with non-disabled persons. We also offer Companion Services for one on one travel within the community when needed.*

Transportation: *We provide rides to and from home, community based services and medical/dental appointments to enable an individual to receive the supports and services they need.*

Medical and Therapeutic supervision: *We provide a person on call 24 hours a day to handle any emergency situations and to oversee all Group Home and Supported Living clients medical and dental care.*

Transition Services: *We provide transition services to High School students who attend our Adult Day Training programs in order to learn vocational and life skills in preparation for employment or living outside the family home.*

Respite: *We provide short term overnight care of clients whose families are in need of relief from caring for their loved one.*

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

*We are requesting partial funding for our **Adult Day Training Services (ADT)** which covers the **entire Keys but are physically located in Key West and Tavernier. Our Marathon clients are usually served in our Tavernier program** now renamed "The Michelle Synder Upper Keys Program" after along term dedicated staff member who died of cancer two years ago. Our Adult Day Trainings supports individuals with developmentally disabilities in daily valued routines of the community. These services stress training in the areas of self-help, adaptive social skills, vocational training, job training, life-skills and are age and culturally appropriate. We also do Supported Employment from our Adult Day Training sites. Although these programs are facility based, a small group approach (4-6 clients with a supervisor in the community) go out to job sites to learn appropriate work skills and employment income. Transportation is a major component of this program.*

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?

Yes, this money will be put toward our 12.5% State Match requirement for ADT.

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

a. grant award title, granting agency, and purpose: *Contract #K L J 99, Agency for Persons with Disabilities, services related to Adult Day Training.*

b. grant amount: \$2,767,321

c. match percentage requirement and amount: \$345,915

d. expected award date: July 2012

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

a. how the funds were spent

The funds were spent for staffing to provide training in self-help, adaptive social skills, vocational training, job training and life-skills.

b. how they were used to leverage additional funding

The funding was used as a partial match to our State contract with the Agency for Persons with Disabilities in order to provide approved staffing ratios.

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.*

Sheriff's Shared Asset Forfeiture Fund \$9,100

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

MARC is the only not for profit agency which provides 90% of the services to adults and teens with Developmental Disabilities (Mental Retardation) in Monroe County. There is no duplication of services within or outside of this agency.

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

Statistical data from the CDC shows developmental disabilities at about 3.7% of any given population. The data for Monroe County is 2% which is lower than the National average in part due to higher economic indicators.

Developmental Disabilities (Mental Retardation) can occur from any illness or injury that interferes with mental development before, during or after birth up to 21 years of age. The causes can be either physical, such as hereditary, disorders in body chemistry, poor prenatal care, injuries to mothers to be or infants, etc., or social as in lack of mental stimulation, physical abuse, poverty, discrimination or other non-medical conditions.

13. Describe your target population as specifically as possible.

We serve 90% of the population with developmental disabilities in all of Monroe County between the ages of 16 and 84.

14. How are clients referred to your agency?

Our clients are referred to us from the Agency for People with Disabilities. We also receive clients from Key Konnection a local support coordination company for Medicaid Waiver clients. We get referrals from the Department of Children and Families and many of the other social service agencies as well as from family members, community members and contacts from our website.

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

MARC clients are eligible for our services if they fit the definition from AAMR as listed in question 12. We have chosen to continue to give service to any client needing our service, even if the state cannot pay us or has recently rebased the clients funds so they can no longer afford our services in particular Adult Day Training and Transportation. MARC's board has taken this position for many years. We know that our clients lose so many abilities when they are not in training so we continue to serve them with or without an appropriate funding stream. We continue to fundraise and try to be fiscally sound but have a difficult time telling a person with developmental disabilities or family member that there are no services for them in Monroe County and in order to get services they must move out of the county or more likely out of the state..

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

Keys Konnections is a for profit agency with a contract to provide Case Management to Developmentally Disabled in the Keys. We work with the Monroe County School Board to do transition services for teenagers with DD who are getting ready to graduate and with an Adults with Disabilities Grant through DOE. We work closely with the SHAL coalition of providers at Poinciana Plaza to provide housing for DD homeless. We also provide ADT services to several residents who reside in a for profit home in the Upper Keys. We have provided a life skills training area to Wesley House clients. We also provide free Christmas trees to many of the local providers for families or programs in need from our Christmas Tree fundraiser. We provide orchids and plants for other organizations fundraisers for free to be auctioned off so they can raise funds. We have been working closely with Kids Closet (FKFAPA) out of our Upper Keys Adult Day Training and Thrift Store. We do our best to give back to the community as much as possible.

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

This site is being used for our HSAB application...Our Adult Day Training physical locations are Key West and Tavernier, although the entire Keys are covered by those two sites. These programs are provided in a congregate facility based programs, although we also employ mobile work crews and do Supported Employment within the community as a part of these programs. The facilities are operated Monday thru Friday 6 hrs a day. Some of our off-site crews work Monday thru Saturday.

Our two Group Home residential programs and multiple Supported Living programs are operated 24 hrs a day seven days a week out of Key West. We also operate a Supported Living program out of our Tavernier office.

Our community inclusion program is in operation evenings and weekends throughout the entire Keys.

Respite is provided on an as needed basis.

18. 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.)*

MARC expects the political climate to continue to get worse. In July 2011 the legislature cut all services by 4% which was a loss in revenue of \$82,104. Then in August 2011 they cut Companion (Community Inclusion) rates by 25% which amounted to another \$11,100.

MARC will continue to have reductions in its Basic Adult Ed and Adults with Disabilities funding from the Monroe County School Board. The Adults with Disabilities fund was cut 15% for the 2012 legislative session and will result in a loss of \$ 11,612 and loss of the Challenge Grant of \$6,000

Internally, MARC will work to increase our training programs and revenue sources such as our Plant Store and Rainbow Café in Key West and Bazaar/Thrift Store in the Upper Keys. We have not given any wage increases since 2006. We have not filled some positions, reduced staff hours by 5-20 hrs a week and will continue to reduce staff and salaries and benefits if needed, while still having to meet the required staffing standards as set by the state.

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

We will lose our Workshop Manager, who has been with us for 22 years on July 1. We will move our Residential Manager to overseeing the Workshop staff and then review the need for a Residential Manager or Residential Assistant Manager or a new Workshop Manager as needed.

Legislatively the following is in the foreseeable future. *The House has put forth a measure for Managed Care for the developmentally disabled through Medicaid. This will make Florida the first state to put these services under an HMO. It will not be implemented until 2015 or latter but will destroy all that the service providers, such as MARC have worked on since institutional care.*

We got the developmentally disabled out of institutions and the "Medical Model" in 1972 and now we are heading back in that direction. MARC will continue to fight these through Florida Rehab Association rule challenges, trips to Tallahassee and campaigns to educate the Senate and House to the devastating effects of such actions and propose other cost control mechanisms.

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

We currently have a person with developmental disabilities on the board, as well as one board member who has a family member with developmental disabilities.

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

We are monitored by APD (Agency for Persons with Disabilities). They manage our contracts, quality assurance, test conditions and performance of MARC. Additionally, MARC is monitored by HUD for the Don Moore Apartments at Poinciana. We are also monitored every by Delmarva for our services paid for by Medicaid. We were monitored by Delmarva on 08/18/2011 which resulted in a score of 89% overall and our ADT received a score of 91%. Our group homes are also licensed each year by the Agency for Persons with Disabilities and monitored monthly. We had an audit from Social Security in 2011 for being the Rep Payee for our Group Home clients with no remarks or issues. We must also comply with all City and County regulations as they pertain to

safety, fire, food service, business licensing, etc. The Dept of Health will no longer issue us a health inspection, since we are no longer under the Dept of Children and Families but under Agency for Persons with Disabilities so that will be missing from our document attachments this year. We also receive an independent audit from an accounting firm each year. We also do a yearly client satisfaction survey and outcome achievements to monitor our own progress.

22. 3,280 hours of program service were contributed by 300 volunteers in the last year.

We use volunteers to staff our Christmas Tree Lot which runs 12 hours a day for 4 weeks and Pumpkin Patch which runs 5 hours a day for 2 weeks

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

NO

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

85% of the clients at our Adult Day Training Programs will reach one or more of their goals toward independence as set forth in their Support Plan and Individual Program Plan. 100% of clients in Supported Employment will earn at or above minimum wage and 10% have an annual income above the federal poverty guidelines.

25. How will you measure these outcomes?

We track goals on each client monthly and update as needed. We do a new Individual Support plan yearly. We keep statistical data on goals reached on each client throughout the year. We monitor monthly client pay and annually review their income to meet federal guidelines.

26. Provide information about units of service below.

Service	Unit (hour, session, day, etc.)	Cost per unit (current year)
Adult Day Training	Day	\$102 a day (APD pays \$27.12 a day or \$1.13 per quarter hour)

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

See Cover Letter

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
	YES	NO	You must explain any "NO" answers
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		
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		
M. Copy of any other Federal or State Licenses	x		
N. Copy of Florida Dept. of Health Licenses/Permits		x	DOH no longer provides the service to Agency for Persons with Disabilities programs, per State of Fl.
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		
R. Other (specify) TWO PAGE LIMIT			

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

ATTACHMENT A 1 - BOARD INFORMATION

2013

Monroe Association for Retarded Citizens, Inc.

Name/Board Position	Affiliation/Title	City/State	Telephone No.	Years Served	Current Term Expiration Date
EXECUTIVE BOARD					
Dennis Mowery-PRESIDENT	Retired Construction	Key West, FL	731-5552	1	Sep-16
G. Joan Miller Carey-VICE PRESIDENT	Blue Heaven Restaurant	Key West, FL	C: 745-1014	1	Sep-16
Judith Hamm - SECRETARY	Homemaker	Little Torch Key, FL	515-0123	1	Sep-16
Mark W. Stanton - TREASURER	Capital Bank	Key West, FL	C: 304-9902	5	Oct-12
Diana Flenard, Exec. Director	M.A.R.C., Executive Director	Key West, FL	296-3151	12	N/A
REGULAR BOARD					
Rita Fabal	Retired School Teacher	Key West, FL	C: 587-8422	1	Sep-16
Mike Forster	Mangrove Mike's Restaurant Own	Isladmorada, FL	664-8022	<1>	Apr-17
Susan G. Harrison	Retired Stewardess	Little Torch Key, FL	C: 395-0785	4	Oct-13
Linda Hinchcliffe	Key West Housing Authority	Key West, FL	C: 797-2925	3	Oct-14
David Hudson	MARC Client	Key West, FL	C: 395-8426	4	Oct-13
Jennifer J. Lopes	Retired Advertising Executive	Key West, FL	C: 304-2409	4	Oct-13
Bill Mayfield	Island Dental & Assoc., Dentist	Key West, FL	294-6696	2	Oct-15
Roger Otto	Optician	Key West, FL	294-9711	3	Feb-14
Richard Ramsay	Monroe County Sheriff -UnderShe	Key West, FL	C: 481-8036	2	Apr-15
Diane Schmidt	Westin Resort-General Manager	Key West, FL	C: 525-2400	4	Nov-13
Mary Vanden Brook	Department of Health FL State	Key West, FL	C: 849-1985	<1>	Oct-17
Kevin Zuelch	Pribramsky & Zuelch	Key West, FL	C: 923-5217	<1>	Apr-17
Jim Remington	Retired Psychologist	Key West, FL	294-4423	<1>	Jan-18

**MARC Board of Directors Meeting
October 4 , 2011**

In attendance: Dennis Mowery, Mary Vanden Brook, Mark Stanton, Jennifer Lopes, Rick Ramsay, Roger Otto, Susan Harrison, Kevin Zuelch, Bill Mayfield, and David Hudson.

Staff: Diana Flenard, Davida Hardy, Neil McMichael, Mark Lindas and Gordon Ross.

Meeting convened at 5:30 by Dennis Mowery. David Hudson made the motion to accept the Minutes of September 6th and September 14th 2011. The motion was seconded by Rick Ramsay who had one correction to Minutes, the recorded date should be 6th not 5th. Motion approved.

Quarterly investment report is tabled to next meeting since we will have completed the quarter.

Nominating Committee:

Election of Officers: Dennis Mowery - President, Joan Miller Carey - Vice President, Judy Hamm - Secretary and Mark Stanton - Treasurer. Rick Ramsay motioned to accept and David Hudson seconded the motion.

Treasurer's Report:

Mark Stanton reviewed the treasurer's report as presented. Jennifer Lopes moved to accept the Treasurer's Report. The motion was seconded by David Hudson. Motion approved.

Mark Stanton continued with the Profit and Loss Statement indicating that we were happy with how we are doing. David Hudson moved to accept the Profit and Loss Statement as presented. The motion was seconded by Rick Ramsay. Motion approved.

Residential Services:

Neil reported that KM passed away last Friday and a memorial service is being planned for Friday. He made mention that the staff were fantastic and they all made KM final days very comfortable. The Clients handled KM's passing well, they were taken out to dinner while Diana and Neil took care of all preparations. Staff trainings are ongoing and being done. One client will be moving into the group home from supported living some time down the road.

Fundraising:

Gordon reported that the fundraising committee met last Thursday and looking for other sponsors for tent charges, except a Bank and Realtor as we already have one onboard. We limit banks or realtors to one. The Annual Newsletter should be mailed out early in November.

The Pumpkins arrive on Oct. 12th and will need help with off-loading the boxes and unpacking them, so please sign up. Call Ellen Collins at Ext.18 or Gordon at Ext.25.

The Christmas Tree sale begins the day after Thanksgiving and will need help unloading on Tuesday, November 22nd at 8 a.m. and also 11/29 and 12/5. The Christmas Tree Auction which will be held on Tuesday, December 6th at the Westin and there will be a preview at 5 p.m. Auction starts at 7 p.m.

The Southernmost Christmas Tree Celebration will be on Sunday, Dec.11th, a really nice community affair that starts at 3pm and ends with caroling on the Conch Trains down to the Southernmost Point. The Client Christmas Party will be on December 14th and Jeanie will be calling the Board about Christmas gifts for the clients. A reminder is that all gifts need to be wrapped and delivered early so that they get into Santa's bag for the 14th. Also, we are looking for a new Santa.

January dates to remember are: Al Flutie Over the Hill Sailfish Tournament in the Upper Keys on 24th Jan. And The Master Chefs Classic on Jan. 29th from 4 till 7 p.m.

ATTACHMENT C - PROFILE OF CLIENTS, CLIENT NUMBERS AND SERVICES (Performance Report)
2013

Monroe Association for Retarded Citizens, 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	4/18/2012
Residential Care and Training	Adults with Developmental Disabilities	25	Key West	7 days/24 hrs	22	20
Supported Living	Adults with Developmental Disabilities	22	County Wide	7 days/24 hrs	22	24
In Home Supports	Adults with Developmental Disabilities	21	County Wide	7 days/ 6 hrs day	21	24
Adult Day Training	Adults with Developmental Disabilities	90	County Wide	Mon-Fri 5 days/6 hrsday	87	89
Supported Employment	Adults with Developmental Disabilities	25	County Wide	2-3 hrs a day	23	25
Employment Services	Adults with Disabilities	105	County Wide	3-6 hrs a week	104	106
Community Inclusion	Adults with Developmental Disabilities	100	County Wide	7 days a week	98	99
Transportation	Adults with Developmental Disabilities	68	County Wide	7 days a week	68	68
Medical & Therapeutic Supervision	Adults with Developmental Disabilities	12	County Wide	Mon-Fri 5 days/4-6 hrs day	10	12
Transition Services	Teens with Developmental Disabilities	10	County Wide	By the day as needed	5	6
Respite	Adults with Developmental Disabilities					
Unduplicated Clients for Entire Agency					104	106
<i>(see instructions - this is not a total of the numbers above)</i>						

ADDITIONAL INFORMATION REQUIRED:

Please indicate the number of clients served who are Monroe County residents: 104

Please list or describe achieved measurable outcomes for your target populations: 85% of the Adult Day Training clients will reach one or more of their goals in their Support Plan and Individual Plan. 100% of the clients in Supported Employment will earn at or above minimum wage and 10% will have an annual income above the federal poverty guidelines.

ATTACHMENT E - AGENCY EXPENSES

2013

Monroe Association for Retarded Citizens, Inc.

	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	6 /30 /13		6 / 30 /12	
Expenditures	Total	%	Total	%
Salaries - <i>Program</i>	1,789,524	55%	1,839,624	56%
Payroll Taxes - <i>Program</i>	133,722	0	141,848	0
Employee Benefits - <i>Program</i>	255,684	0	249,212	0
Salaries - <i>Administrative</i>	226,666	0	226,666	0
Payroll Taxes - <i>Administrative</i>	17,350	1%	17,350	1%
Employee Benefits - <i>Administrative</i>	29,435	1%	25,277	1%
Subtotal Personnel	2,452,381	76%	2,499,977	76%
Client Medical	1,500	0%	1,165	0%
Contractual Services	268,000	8%	267,952	8%
Equipment Leasing	4,800	0%	4,232	0%
Insurance	66,000	2%	54,517	2%
Interest expense	19,000	1%	20,125	1%
Miscellaneous	2,500	0%	1,500	0%
Rent and Utilities	155,083	5%	150,083	5%
Office Expense	25,000	1%	23,552	1%
Program Supplies	63,000	2%	62,144	2%
Repairs and Maintenance	23,000	1%	22,472	1%
Equipment repairs & Maintenance	21,000	1%	31,715	1%
Staff Development/Training	15,000	0%	13,495	0%
Taxes and Licenses	27,000	1%	26,430	1%
Telephone	22,764	1%	22,764	1%
Client Transportation	50,000	2%	47,652	1%
Vehicle R & M	25,000	1%	26,426	1%
		0		0
		0		0
		0		0
		0		0
Total Expenses	3,241,028	100%	3,276,201	100%
Revenue Over/(Under) Expenses	(96,448)		(49,842)	

G

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

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Scott G. Oropeza, C.P.A., P.A.
John G. Parks, Jr., C.P.A., P.A.
Denise Y. Rohrer, C.P.A., P.A.
James H. Hill, Jr., C.P.A.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Monroe Association for Retarded Citizens, Inc.
Key West, Florida

We have audited the accompanying statements of financial position of Monroe Association for Retarded Citizens, Inc. ("MARC") (a non profit organization) as of June 30, 2011 and 2010, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Monroe Association for Retarded Citizens, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

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*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monroe Association for Retarded Citizens, Inc. as of June 30, 2011 and 2010 and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 07, 2012 on our consideration of Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Key West, Florida

February 07, 2012

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
STATEMENTS OF FINANCIAL POSITION
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 477,956	\$ 347,349
Certificates of deposit	263,381	345,593
Account receivable	260,829	204,828
Pledges receivable	-	200
Grants receivable	57,869	67,105
Unconditional promises to give, current portion	12,481	12,142
Inventory	110,839	101,639
Prepaid expenses and other current assets	8,436	4,936
	<u>1,191,791</u>	<u>1,083,792</u>
NON CURRENT ASSETS		
Property and equipment, net of accumulated depreciation of \$792,669 and \$690,969 in 2011 and 2010	1,437,076	1,463,529
Investments	271,464	258,901
Unconditional promises to give, net of current portion	832,575	845,056
Other assets	1,198	1,198
	<u>2,542,313</u>	<u>2,568,684</u>
TOTAL CURRENT ASSETS	<u>1,191,791</u>	<u>1,083,792</u>
TOTAL NONCURRENT ASSETS	<u>2,542,313</u>	<u>2,568,684</u>
TOTAL ASSETS	<u>\$ 3,734,104</u>	<u>\$ 3,652,476</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 44,126	\$ 11,390
Accrued expenses	219,035	200,150
Deferred revenue	3,982	5,085
Current portion of long-term debt	9,991	20,905
	<u>277,134</u>	<u>237,530</u>
TOTAL CURRENT LIABILITIES	<u>277,134</u>	<u>237,530</u>
NONCURRENT LIABILITIES		
Mortgages and loans payable, net current portion	453,622	463,352
	<u>453,622</u>	<u>463,352</u>
TOTAL NONCURRENT LIABILITIES	<u>453,622</u>	<u>463,352</u>
TOTAL LIABILITIES	<u>730,756</u>	<u>700,882</u>
NET ASSETS		
Unrestricted	2,158,292	2,092,460
Temporarily Restricted	845,056	859,134
	<u>3,003,348</u>	<u>2,951,594</u>
TOTAL NET ASSETS	<u>3,003,348</u>	<u>2,951,594</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,734,104</u>	<u>\$ 3,652,476</u>

See the Independent Auditor's Report and notes to the financial statements.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES:			
Medicaid waiver	\$ 1,806,081	\$ -	\$ 1,806,081
Grants	548,637	-	548,637
Fundraising events, net of expenses of \$116,519	172,633	-	172,633
Client projects, net of expenses of \$672,235	257,942	-	257,942
In-kind donations	206,112	-	206,112
Community support	61,247	15,887	77,134
United Way	17,895	-	17,895
Service fees	237,520	-	237,520
Investment income	32,578	-	32,578
(Loss) on disposal of assets	(7,088)	-	(7,088)
Other income	14,017	-	14,017
Net Assets released from restrictions:			
Satisfaction of requirements	29,965	(29,965)	-
TOTAL REVENUES	<u>3,377,539</u>	<u>(14,078)</u>	<u>3,363,461</u>
EXPENSES:			
Program services:			
Adult Day Care	2,767,321	-	2,767,321
Residential care	172,838	-	172,838
Administrative and general	371,548	-	371,548
TOTAL EXPENSES	<u>3,311,707</u>	<u>-</u>	<u>3,311,707</u>
CHANGE IN NET ASSETS	65,832	(14,078)	51,754
NET ASSETS AT BEGINNING OF YEAR	<u>2,092,460</u>	<u>859,134</u>	<u>2,951,594</u>
NET ASSETS AT YEAR END	<u>\$ 2,158,292</u>	<u>\$ 845,056</u>	<u>\$ 3,003,348</u>

See the Independent Auditor's Report and notes to the financial statements.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

REVENUES:	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Medicaid waiver	\$ 1,747,123	\$ -	\$ 1,747,123
Grants	615,394	-	615,394
Fundraising events, net of expenses of \$122,453	139,643	-	139,643
Client projects, net of expenses of \$607,911	319,901	-	319,901
In-kind donations	200,370	-	200,370
Community support United Way	62,525	6,430	68,955
Service fees	22,614	-	22,614
Investment income	109,521	-	109,521
(Loss) on disposal of assets	41,405	-	41,405
Other income	(286)	-	(286)
Net Assets released from restrictions: Satisfaction of requirements	8,271	-	8,271
	<u>49,419</u>	<u>(49,419)</u>	<u>-</u>
TOTAL REVENUES	<u>3,315,900</u>	<u>(42,989)</u>	<u>3,272,911</u>
EXPENSES:			
Program services:			
Adult Day Care	2,673,385	-	2,673,385
Residential care	178,416	-	178,416
Administrative and general	350,052	-	350,052
TOTAL EXPENSES	<u>3,201,853</u>	<u>-</u>	<u>3,201,853</u>
CHANGE IN NET ASSETS	114,047	(42,989)	71,058
NET ASSETS AT BEGINNING OF YEAR	<u>1,978,413</u>	<u>902,123</u>	<u>2,880,536</u>
NET ASSETS AT YEAR END	<u>\$ 2,092,460</u>	<u>\$ 859,134</u>	<u>\$ 2,951,594</u>

See the Independent Auditor's Report and notes to the financial statements.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from services	\$ 2,253,875	\$ 2,186,341
Cash received from community support	249,767	208,267
Cash received from other revenues	580,549	646,279
Cash paid to suppliers and employees	(2,943,144)	(2,889,525)
Investment income	19,491	13,927
Interest paid	(18,728)	(20,125)
	141,810	145,164
CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of securities	(245,044)	(96,291)
Proceeds from disposition of securities	327,780	114,213
Capital expenditures	(68,595)	(35,721)
Proceeds from disposition of assets	(4,700)	848
	9,441	(16,951)
CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long term debt	(20,644)	(28,609)
	(20,644)	(28,609)
CASH USED FOR FINANCING ACTIVITIES		
NET INCREASE IN CASH	130,607	99,604
CASH AT BEGINNING OF YEAR	347,349	247,745
CASH AT END OF YEAR	\$ 477,956	\$ 347,349
Adjustments to reconcile change in net assets to net cash provided by operations:		
Increase in net assets	\$ 51,754	\$ 71,058
Depreciation	103,990	103,715
Loss on disposition of fixed assets	7,088	286
In kind donation of fixed assets	(11,330)	(3,770)
Change (increase) in market value of investments	(13,087)	(27,478)
Changes in assets and liabilities:		
Decrease (increase) in accounts and other receivables	(34,423)	21,262
(Increase) in prepaid expenses	(3,500)	(510)
(Increase) in inventory	(9,200)	(9,168)
Increase (decrease) in accounts payable and accrued expenses	51,621	(10,576)
Increase (decrease) in deferred revenue	(1,103)	345
	\$ 141,810	\$ 145,164
Non cash transactions:		
In kind services, rent and donations	\$ 206,112	\$ 200,370

See the Independent Auditor's Report and notes to the financial statements.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
JUNE 30, 2011

	<u>Program Services</u>		<u>Total Program Services</u>	<u>Management and General</u>	<u>Totals</u>
	<u>Adult Day Care</u>	<u>Residential Care</u>			
Personnel expenses					
Salaries and wages	\$ 1,791,035	\$ 41,519	\$ 1,832,554	\$ 213,441	\$ 2,045,995
Employee benefits and taxes	375,060	10,363	385,423	39,294	424,717
Total Salaries and related expenses	2,166,095	51,882	2,217,977	252,735	2,470,712
Direct Expenses					
Advertising	1,195	964	2,159	1,406	3,565
Bank charges	-	-	-	1,431	1,431
Client medical	1,417	326	1,743	40	1,783
Contractual services	253,449	4,067	257,516	19,771	277,287
Equipment and leasing	3,610	628	4,238	314	4,552
Insurance	44,760	8,298	53,058	1,613	54,671
Interest	9,459	9,269	18,728	-	18,728
Miscellaneous	-	-	-	1,543	1,543
Occupancy	117,827	15,667	133,494	5,195	138,689
Office expense	6,289	2,624	8,913	5,700	14,613
Program supplies	22,118	35,117	57,235	535	57,770
Repairs and maintenance	17,103	12,192	29,295	8,453	37,748
Staff development	2,398	-	2,398	18,472	20,870
Taxes and licenses	4,759	1,949	6,708	12,073	18,781
Telephone	15,807	2,637	18,444	3,284	21,728
Travel	43,896	718	44,614	1,331	45,945
Vehicles	17,301	-	17,301	-	17,301
Total expenses before depreciation	2,727,483	146,338	2,873,821	333,896	3,207,717
Depreciation	39,838	26,500	66,338	37,652	103,990
Total expenses after depreciation	\$ 2,767,321	\$ 172,838	\$ 2,940,159	\$ 371,548	\$ 3,311,707

See the Independent Auditor's Report and notes to the financial statements.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
JUNE 30, 2010

	Program Services		Total Program Services	Management and General	Totals
	Adult Day Care	Residential Care			
Personnel expenses					
Salaries and wages	\$ 1,774,177	\$ 39,156	\$ 1,813,333	\$ 221,532	\$ 2,034,865
Employee benefits and taxes	320,214	9,423	329,637	39,885	369,522
Total Salaries and related expenses	2,094,391	48,579	2,142,970	261,417	2,404,387
Direct Expenses					
Advertising	492	139	631	549	1,180
Bank charges	-	-	-	1,130	1,130
Client medical	1,230	177	1,407	-	1,407
Contractual services	252,452	5,280	257,732	10,220	267,952
Equipment and leasing	3,190	688	3,878	354	4,232
Insurance	45,951	7,397	53,348	1,169	54,517
Interest	10,642	9,483	20,125	-	20,125
Miscellaneous	247	2,491	2,738	766	3,504
Occupancy	116,953	17,052	134,005	4,078	138,083
Office expense	7,007	3,166	10,173	5,379	15,552
Program supplies	22,664	39,480	62,144	-	62,144
Repairs and maintenance	4,323	13,825	18,148	1,010	19,158
Staff development	1,762	200	1,962	11,533	13,495
Taxes and licenses	3,404	1,577	4,981	11,449	16,430
Telephone	16,571	2,706	19,277	3,487	22,764
Travel	35,649	-	35,649	3	35,652
Vehicles	16,387	39	16,426	-	16,426
Total expenses before depreciation	2,633,315	152,279	2,785,594	312,544	3,098,138
Depreciation	40,070	26,137	66,207	37,508	103,715
Total expenses after depreciation	\$ 2,673,385	\$ 178,416	\$ 2,851,801	\$ 350,052	\$ 3,201,853

See the Independent Auditor's Report and notes to the financial statements.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 1 – Summary of Significant Accounting Policies

Organization

Monroe Association for Retarded Citizens, Inc. was incorporated as a non profit organization on October 5, 1966 in the State of Florida. The objectives of the Monroe Association for Retarded Citizens, Inc. are to promulgate and operate programs for the mentally handicapped of Monroe County, Florida.

The accounting policies of Monroe Association for Retarded Citizens, Inc. conform to accounting principles generally accepted in the United States of America. The following is a summary of the more significant policies:

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of Monroe Association for Retarded Citizens, Inc. and changes therein are classified and reported as follows:

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

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Monroe Association for Retarded Citizens, Inc. and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Monroe Association for Retarded Citizens, Inc.. Generally, the donors of these assets permit the Monroe Association for Retarded Citizens, Inc. to use all or part of the income earned on any related investments for specific purposes.

Support, Revenue and Expenses

Contributions received and unconditional promises to give are measured at their fair values and are reported as increases in net assets. 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. Monroe Association for Retarded Citizens, Inc. reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in temporary or permanently restricted net assets depending on the nature of the restrictions. When a donor or time restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions.

Monroe Association for Retarded Citizens, Inc. reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, Monroe Association for Retarded Citizens, Inc. reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 1 – Summary of Significant Accounting Policies (continued)

Use of Estimates

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

Cash and Cash Equivalents

Monroe Association for Retarded Citizens, Inc. considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose Monroe Association for Retarded Citizens, Inc. to concentrations of credit and market risk consist primarily of cash equivalents, uncollateralized accounts receivable, investments in mutual funds and long-term debt. Cash equivalents and investments are maintained at high-quality financial institutions and credit exposure is not limited to any one institution. Monroe Association for Retarded Citizens, Inc. has not experienced any losses on its cash equivalents. Accounts receivable and Grant receivable are primarily due from government agencies and are deemed fully collectible.

Inventory

Inventories consist of items used for client projects and are stated at the lower of cost (average cost method) or market. Shipping and handling costs are included in Client Projects, net of expenses.

Property and Equipment

Purchased property and equipment are recorded at cost. Donated assets are recorded at fair market value at the time of donation. Major renewals and betterments are capitalized while minor renewals and betterments are expensed as incurred. Depreciation expenses are provided using the straight-line method over the estimated useful lives of the various classes of assets.

The estimated useful lives of the principal classes of assets are as follows:

<u>Classification</u>	<u>Years</u>
Office equipment	3 – 20
Furniture and fixtures	3 – 20
Building and improvements	5 – 40
Transportation equipment	5

Income tax status

The Monroe Association for Retarded Citizens, Inc. is a nonprofit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. Monroe Association for Retarded Citizens, Inc. has also been classified as an entity that is not a private foundation within the meaning of section 509(a) and qualifies for deductible contributions as provided in section 170(b)(1)(A)(vi). Monroe Association for Retarded Citizens, Inc. has no excise or unrelated business income taxes in the twelve months ended June 30, 2011 and 2010.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 1 – Summary of Significant Accounting Policies (continued)

Receivables

Receivables are presented on the statement of financial position net of an allowance for doubtful accounts based on Monroe Association for Retarded Citizens, Inc.'s assessment of collectability. As of June 30, 2011 and 2010, Monroe Association for Retarded Citizens, Inc. considered all receivables to be collectible and no allowances have been recorded.

Investments

Investments are composed of direct investments in equity securities and mutual funds and are carried at fair value. Realized gains and losses are computed on the average cost method. Unrealized gains and losses are charged or credited to the statement of activities.

Functional Allocation of Expenses

The costs of providing the programs and other activities have been summarized on a functional basis in the statement of Functional Expenses. Accordingly, certain costs have been allocated among the activities benefited.

Fair Values of Financial Instruments

The following methods and assumptions were used by Monroe Association for Retarded Citizens, Inc. in estimating the fair value disclosures for financial instruments:

Cash and cash equivalents, certificates of deposit, accounts receivable, contributions receivables, interest receivable and payables – The carrying amounts reported in the statement of financial position approximate fair values due to relatively short maturities of these instruments.

Investments - The fair values of investments are based on quoted market prices for those instruments.

Pledged contribution receivable – The fair value of these unconditional promises to give is estimated by discounting the future cash flows using a current risk-free rate of return, at the date of donation, based on the yield of a U.S. Treasury security with a maturity date similar to expected collection period. Typically, this is the five year treasury date.

Inventory – Inventories are stated at the lower of cost, determined by the fair value at the date of donation, or market.

Note 2 – Cash and Cash Equivalents and Investments

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, Monroe Association for Retarded Citizens, Inc.'s deposits may not be returned to it.

Deposits

Monroe Association for Retarded Citizens, Inc. maintains cash and certificates of deposit at financial institutions located in Key West, Florida consisting of checking, money market and certificates of deposit. Balances at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Although Monroe Association for Retarded Citizens, Inc. does not have a formal policy requiring collateralization, the repurchase bank account is fully collateralized with securities pledged by the institution and held in safekeeping in their account at another financial institution. At June 30, 2011 and 2010, Monroe Association for Retarded Citizens, Inc.'s uninsured balances for cash and certificates of deposit totaled \$0 and \$0, respectively.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 2 – Cash and Cash Equivalents and Investments (continued)

Investments:

Interest Rate Risk – As a means of limiting its exposure to fair value losses arising from interest rates, Monroe Association for Retarded Citizens, Inc.'s investment policy is structured to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

Credit Risk – Monroe Association for Retarded Citizens, Inc. invests in common stock, mutual funds, and other securities including those guaranteed by the United States of America. The investments are recorded at cost and adjusted to fair market value, i.e. quoted market price, as provided by Monroe Association for Retarded Citizens, Inc.'s agent.

Concentration of credit risk – In addition, Monroe Association for Retarded Citizens, Inc. maintains a brokerage account with a national institution with a location in Key West. Balances for the brokerage account are federally insured by the Securities Investor Protection Corporation (SPIC) up to \$500,000, including \$100,000 in claims for cash awaiting investment. However, cash held in a deposit program is insured up to and under the conditions of the FDIC. At June 30, 2011 and 2010, Monroe Association for Retarded Citizens, Inc.'s uninsured balance totaled \$0 and \$0, respectively.

Note 3 – Receivables

Accounts receivable

Outstanding balances with service providers and other clients are as follows:

	<u>2011</u>	<u>2010</u>
Medicaid	\$ 185,777	\$ 143,166
Agency for Persons with Disabilities	21,865	15,984
Private pay	26,536	10,295
Workshop contracts and miscellaneous	26,651	35,383
	<u>\$ 260,829</u>	<u>\$ 204,828</u>

Grants receivable

Outstanding balances for grant providers are as follows:

	<u>2011</u>	<u>2010</u>
Board of County Commissioners	\$ 24,200	\$ 12,210
Department of Housing and Urban Development	22,591	43,757
Monroe County Sheriff's Office	8,279	7,300
United Way	2,799	3,838
	<u>\$ 57,869</u>	<u>\$ 67,105</u>

Note 4 – Unconditional Promises to Give

Unconditional promises to give as of June 30, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Poinciana bargain lease for Don Moore apartments	\$ 1,391,544	\$ 1,427,688
Less discount to present value	546,488	570,490
Net unconditional promises to give	<u>\$ 845,056</u>	<u>\$ 857,198</u>

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 4 – Unconditional Promises to Give (continued)

	<u>2011</u>	<u>2010</u>
Amounts due in:		
Current portion, receivable in less than one year	\$ 12,481	\$ 12,142
Receivable in one to five years	67,855	66,007
Receivable in more than five years	<u>764,720</u>	<u>779,049</u>
Total non current portion	<u>832,575</u>	<u>845,056</u>
	<u>\$ 845,056</u>	<u>\$ 857,198</u>

Unconditional promises to give in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 2.8%.

Note 5 – Property and Equipment

Property and equipment consisted of the following at June 30, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Buildings and land	\$ 957,554	\$ 957,554
Furniture and Fixtures	88,632	87,475
Equipment	29,617	22,486
Transportation equipment	377,059	314,786
Leasehold improvements	<u>776,883</u>	<u>772,197</u>
	2,229,745	2,154,498
Accumulated depreciation	<u>(792,669)</u>	<u>(690,969)</u>
Net property and equipment	<u>\$ 1,437,076</u>	<u>\$ 1,463,529</u>

Note 6 – Investments

Investments are stated at fair value. As of the respective year ends, fair value and unrealized appreciation (depreciation) are summarized as follows:

	<u>June 30, 2011</u>			<u>June 30, 2010</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Certificates of deposit	\$ 263,381	\$ 263,381	\$ -	\$ 345,593	\$ 345,593	\$ -
Artwork	\$ 7,500	\$ 7,500	\$ -	\$ 21,600	\$ 21,600	\$ -
Stocks	-	-	-	5,455	6,208	753
Mutual Funds	<u>250,877</u>	<u>263,964</u>	<u>13,087</u>	<u>204,041</u>	<u>231,093</u>	<u>27,052</u>
Total long term investments	<u>\$ 258,377</u>	<u>\$ 271,464</u>	<u>\$ 13,087</u>	<u>\$ 231,096</u>	<u>\$ 258,901</u>	<u>\$ 27,805</u>

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 6 – Investments (continued)

Investment income (loss) from cash and cash equivalents and investments is comprised of the following:

	2011	2010
Dividends and interest	\$ 15,303	\$ 14,389
Realized gain (loss) on investments	4,188	(462)
Unrealized gain on investments	13,087	27,478
Total investment (loss) income	\$ 32,578	\$ 41,405

Note 7 – Fair Values of Financial Instruments

Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements and Disclosures* (FASB ASC 820), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that Monroe Association for Retarded Citizens, Inc. has the ability to access.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation to other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following description of the valuation used for assets measured at fair value:

Common stocks, corporate bonds, mutual funds and U. S. government securities: Valued at closing market price reported on the active market which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Monroe Association for Retarded Citizens, Inc. believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Monroe Association for Retarded Citizens, Inc. investments in stocks meet level 1 measurements and investments in mutual funds meet Level 2 measurements.

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 8 – Accounts Payable

Accounts payable as of June 30, 2011 consisted of amounts due to various vendors of \$35,815 and client funds of \$8,311 and as of June 30, 2010 consisted of amounts due to various vendors of \$10,311 and client funds of \$1,079.

Note 9 – Accrued Expenses

Accrued expenses as of June 30, 2011 and 2010 consisted of amounts due to employees for payroll and employee benefits vendors of \$219,035 and \$200,150, respectively.

Note 10 – Lines of Credit

At June 30, 2011, Monroe Association for Retarded Citizens, Inc. had \$92,000, \$50,000 and \$140,000 revolving lines of credit agreements with two local banks. Amounts outstanding under the line of credit agreements bear interest at the rates of 3.32%, 6.00% and 4.50% respectively and are payable on demand. The maturity dates are October 5, 2012, December 16, 2012 and July 1, 2012 respectively. The lines of credit have assets pledged for security as follows: certificates of deposit, unsecured and certificates of deposit, respectively. At June 30, 2011 and 2010, Monroe Association for Retarded Citizens, Inc. had outstanding borrowings under these line of credit agreements of \$0 and \$0.

Note 11 – Mortgages and Loan Payable

	2011	2010
Mortgage payable to bank, collateralized by building, payable in monthly installments of \$1,071 including interest at adjustable rate (currently 7.5%), matures November, 2027.	\$ 116,079	\$ 119,939
Mortgage payable to bank, collateralized by building, payable in monthly installments of \$1,041 including interest at adjustable rate (currently 7.50%), matures January 28, 2030.	123,533	126,467
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of \$1,001, matures September 4, 2012.	1,994	2,994
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of \$1,564, matures September 30, 2016.	9,387	10,951
Loan payable to government, uncollateralized, non-interest bearing, payable in annual principal installments of \$1,058, matures December 27, 2011.	-	1,058
Loan payable to bank, collateralized by vehicle, payable in monthly installments of \$410 including interest at 4.75%, matures November, 2010.	-	1,973
Loan payable to bank, collateralized by vehicle, payable in monthly installments of \$402 including interest at 4.75%, matures November, 2010.	-	1,974
Loan payable to bank, collateralized by vehicle, payable in monthly installments of \$371 including interest at 6.00%, matures January, 2011.	-	2,543
Loan payable to bank, collateralized by vehicle, payable in monthly installments of \$223 including interest at 6.00%, matures March, 2011.	-	1,825

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 11 – Mortgages and Loan Payable (continued)

	2011	2010
Loan payable to bank, collateralized by vehicle, payable in monthly installments of \$242 including interest at 6.00%, matures February, 2011.	-	1,913
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	90,703	90,703
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	47,850	47,850
Loan payable to government, collateralized by building, non-interest bearing, forgiven in annual principal installments of 20% outstanding principal starting June 30, 2014, matures June 30, 2018.	74,067	74,067
Total long-term debt	463,613	484,257
Less Current Portion	9,991	20,905
Net long-term debt	\$ 453,622	\$ 463,352

Long-term debt matures as follows:

2012	\$ 9,991
2013	10,591
2014	52,748
2015	53,423
2016	54,130
Thereafter	282,730
Total	\$ 463,613

Note 12 – Leases

The "Don Moore Apartments," used as a Supported Independent Living Facility, is rented at Poinciana Plaza at an annual cost of \$1 until January 2050. The annual lease is paid through January 2020. The estimated fair rental value of the facility for the fiscal years ending June 30, 2011 and 2010 was \$36,144 and \$36,144.

The organization leases administrative office space, client project space, and equipment under operating leases which contain no contingent rental payments, escalation clauses, renewal options, or significant operating restrictions. Total rent expenses for the year ended June 30, 2011 and 2010 were \$92,136 and \$86,573, respectively.

Note 13 – In-Kind Donations

Donated Services, Facilities and Other

A substantial number of volunteers have donated time to Monroe Association for Retarded Citizens, Inc.'s fund-raising campaigns during the year; however, these donated services are not reflected in the financial statements since the services do not meet the requirements for criteria for recognition under FASB ASC 958-605-50-1. Donated professional services are reflected in the statement of activities at their fair market value. For the years ending June 30, 2011 and 2010, the Monroe County School Board contributed teaching services valued at

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 13 – In-Kind Donations (continued)

Donated Services, Facilities and Other (continued)

\$170,480 and \$172,598 respectively. Other donated professional services for the years ending June 30, 2011 and 2010 were \$300 and \$0, respectively.

Materials and other assets received as donations are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt.

	2011	2010
Contributed services	\$ 170,780	\$ 172,598
Rent, net of net present value adjustment of \$12,481 and \$12,142, respectively	24,002	24,002
Vehicles and other assets	11,330	3,770
	\$ 206,112	\$ 200,370

Note 14 – Temporarily Restricted Net Assets

Temporarily restricted net assets as of June 30, 2011 and 2010:

	2011	2010
Donations restricted for Opportunity Fund	\$ -	\$ 1,936
Present value of below market lease on supported independent living apartments	845,056	857,198
	\$ 845,056	\$ 859,134

Note 15 – Support from the State of Florida which required match

Monroe Association for Retarded Citizens, Inc. received a substantial portion of its support from the State of Florida, which includes the following grant with the Agency for Persons with Disabilities. The Agency for Persons with Disabilities contracts must be renegotiated every three years. Although a maximum amount is established by the grant contract, income on certain grants is earned on a reimbursement basis; that is, income can be recognized only to the extent of eligible expenses incurred. On other grants, income is earned on a fixed price per unit of service basis.

During the year ended June 30, 2011, Monroe Association for Retarded Citizens, Inc. had a unit of service contract that required a 12.50% match. Monroe Association for Retarded Citizens, Inc. met the matching requirements as shown below.

Total expenses eligible for match:	\$ 2,767,321
Less nonmatching revenue:	
Medicaid waiver	1,806,081
Monroe County School Board	170,480
HUD grant and related match	241,512
Non-contract grant funds	-
	2,218,073
Total expenses eligible for match	\$ 549,248
Match required	68,656
Excess expenditures	\$ 480,592

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

Note 16 – Subsequent Events

In preparing the financial statements, the Monroe Association for Retarded Citizens, Inc. has evaluated events and transactions for potential recognition or disclosure. Monroe Association for Retarded Citizens, Inc. did not have any subsequent events or transactions requiring recording or disclosure in the financial statements through February 07, 2012, the date that the financial statements were available to be issued.



815 Peacock Plaza
Key West, Florida 33040
305.294.1049 / 305.294.1040
Fax: 305.294.3951

Scott G. Oropeza, C.P.A., P.A.
John G. Parks, Jr., C.P.A., P.A.
Denise Y. Rohrer, C.P.A., P.A.
James H. Hill, Jr., C.P.A.

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

To the Board of Directors
Monroe Association for Retarded Citizens, Inc.
Key West, Florida

We have audited the financial statements of the Monroe Association for Retarded Citizens, Inc. as of and for the year ended June 30, 2011 and have issued our report thereon dated February 07, 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 Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting.

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

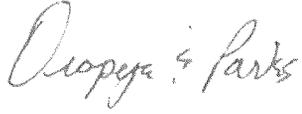
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency, which we reported as Finding 1 in a separate letter dated February 07, 2012.

Compliance and Other Matters

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

Board of Directors
Monroe Association for Retarded Citizens, Inc.
Page 2 of 2

This report is intended solely for the information and use of the Board of Directors, management and grantors, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Oropya S. Parks".

Key West, Florida

February 07, 2012

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC.

**MANAGEMENT MEMORANDUM ON REVIEW OF
INTERNAL CONTROL STRUCTURE**

JUNE 30, 2011

**OROPEZA & PARKS
Certified Public Accountants**

**OROPEZA
& PARKS**
Certified Public Accountants

815 Peacock Plaza
Key West, Florida 33040
305.294.1049 / 305.294.1040
Fax: 305.294.3951

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Denise Y. Rohrer, C.P.A., P.A.
James H. Hill, Jr., C.P.A.

Board of Directors
Monroe Association for Retarded Citizens, Inc.
P.O. Box 428
Key West, FL 33041

We have audited the financial statements of the Monroe Association for Retarded Citizens, Inc. for the year ended June 30, 2011 and have issued our reports thereon dated February 07, 2012.

We conducted our audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditor's Report; Independent Auditor's Report on Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*. Disclosures in those reports, which are dated February 07, 2012, should be considered in conjunction with this management memorandum. However, this memorandum does not affect any of the reports as listed above.

In planning and performing our audit of the financial statements of the Monroe Association for Retarded Citizens, Inc. as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Monroe Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Monroe Association for Retarded Citizens, Inc.'s internal control.

Our consideration of internal control was for the limited purpose described in the third paragraph and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control 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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

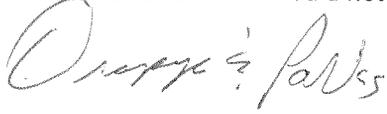
We consider the following deficiencies in Monroe Association for Retarded Citizens, Inc.'s internal control to be significant deficiencies as defined above.

Finding 1

During our search for unrecorded liabilities, we noted numerous exceptions in which invoices relating to goods received for services performed prior to the year end date were not recorded as payables in the proper period. Proper cutoffs are critical for the accuracy of the accrual basis of accounting.

We recommend that management prepare written instructions to be included as a part of the Organization's accounting policies and procedures manual that indicates basic concepts of proper cutoffs and the individuals responsible for accruing payables at the accounting period end.

This memorandum is intended solely for the use of the Board of Directors, management and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.



Key West, Florida

February 07, 2012



MONROE ASSOCIATION FOR REMARCABLE CITIZENS

Diana Flenard
Executive Director

Dennis Mowery
President
Board of Directors

Oropeza & Parks
815 Peacock Plaza
Key West, Fl. 33040

P. O. Box 428
Key West, Florida 33041-0428
305-294-9526 phone
305-292-0078 fax

Re: Audited financial statement findings:

Finding 1

We have prepared instructions for the accounts payable employee per our accounting practices policy to assure that invoices and goods received prior to the year-end are recorded as payables in the proper time period to assure accuracy of accrual based accounting.

Sincerely,

A handwritten signature in cursive script that reads "Diana Flenard".

Diana Flenard
Executive Director



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)

OMB No. 1545-0047

2010

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 2010 calendar year, or tax year beginning 7/01, 2010, and ending 6/30, 2011

B Check if applicable:

<input type="checkbox"/> Address change	MONROE ASSOCIATION FOR RETARDED CITIZENS, INC P O BOX 428 KEY WEST, FL 33041	D Employer Identification Number 59-1031546
<input type="checkbox"/> Name change		E Telephone number (305) 294-9526
<input type="checkbox"/> Initial return		
<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		

F Name and address of principal officer: DIANA FLENARD
SAME AS C ABOVE

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) 501(c) () (insert no.) 4947(a) () (insert no.)

J Website: ▶ N/A

K Form of organization: Corporation Trust Association Other ▶

M State of legal domicile:

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE OUR CLIENTS WITH DEVELOPMENTAL DISABILITIES DIGNIFIED, COMPASSIONATE, PROFESSIONAL CARE IN A FAMILY ENVIRONMENT FOR THE DURATION OF THEIR NEEDS.</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)	3	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	106
	6	Total number of volunteers (estimate if necessary)	6	300
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	710,733.	654,996.
	9	Program service revenue (Part VIII, line 2g)	1,861,905.	2,050,644.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,641.	12,403.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	462,554.	437,549.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,048,833.	3,155,592.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,404,387.	2,470,712.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	600,866.	646,213.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,005,253.	3,116,925.	
19	Revenue less expenses. Subtract line 18 from line 12	43,580.	38,667.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,652,476.	3,734,104.
	21	Total liabilities (Part X, line 26)	700,882.	730,756.
	22	Net assets or fund balances. Subtract line 21 from line 20	2,951,594.	3,003,348.

Part II Signature Block

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

Sign Here

Signature of officer: DIANA FLENARD *Diana Flenard* Date: 2/1/12
Type or print name and title: EXECUTIVE DIRECTOR

Paid Preparer Use Only

Print/Type preparer's name: JOHN G. PARKS, JR., CPA, P. Preparer's signature: *John G. Parks, Jr.* PTIN: N/A
Firm's name: OROPEZA & PARKS, CPAS
Firm's address: 815 PEACOCK PLZ., KEY WEST, FL 33040
Phone no.: (305) 294-1049

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III. []

1 Briefly describe the organization's mission:
TO PROVIDE OUR CLIENTS WITH DEVELOPMENTAL DISABILITIES DIGNIFIED, COMPASSIONATE, PROFESSIONAL CARE IN A FAMILY ENVIRONMENT FOR THE DURATION OF THEIR NEEDS.

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 [X] 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 [X] 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 \$ 2,572,839. including grants of \$ []) (Revenue \$ [])
VOCATIONAL TRAINING IN HORTICULTURE & CARPENTRY AND EDUCATIONAL TRAINING & THERAPY SUCH AS READING, WRITING AND LIFE SKILLS.

4b (Code: []) (Expenses \$ 172,838. including grants of \$ []) (Revenue \$ [])
LONG TERM RESIDENTIAL CARE - MEN AND WOMEN.

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

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

4e Total program service expenses ▶ 2,745,677.

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? 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		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
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		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b 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		X
c 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		X
d 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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f 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 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
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 (see instructions)		X
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	X	
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		X
20 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

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.		X
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.		X
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.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
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.		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.		X
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.		X
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.		X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.		X
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.	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

		Yes	No		
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a	8		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c			X
2 a	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.	2 a	106		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b		X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to file. (see instructions)					
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a			X
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b			
4 a	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)?	4 a			X
b	If 'Yes,' enter the name of the foreign country: ▶ _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b			X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c			
6 a	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?	6 a			X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b			
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?	7 a			X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c			X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9 Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?	9 a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9 b			
10 Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10 a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b			
11 Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11 a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b			
12 a	Section 4947(a)(1) nonexempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a			
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state?	13 a			
Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13 b			
c	Enter the amount of reserves on hand.	13 c			
14 a	Did the organization receive any payments for indoor tanning services during the tax year?	14 a			X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b			

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.

Check if Schedule O contains a response to any question in this Part VI. X

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year.		
1 a			19
b	Enter the number of voting members included in line 1a, above, who are independent.		
1 b			19
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7 b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8 a			
b	Each committee with authority to act on behalf of the governing body?	X	
8 b			
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X
9			

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

	Yes	No
10 a		X
10 a		
b		
10 b		
10 b		
11 a		X
11 a		
b		
11 b		
11 b		
12 a	X	
12 a		
b	X	
12 b		
12 b		
c	X	
12 c		
12 c		
13	X	
13		
14	X	
14		
15		
15		
a	X	
15 a		
b	X	
15 b		
15 b		
16 a		X
16 a		
b		
16 b		
16 b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
- 18 Section 6104 requires an organization to make its 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. SEE SCHEDULE O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 - ▶ ON PREMISES 812 SOUTHARD STREET KEY WEST, FL KEY WEST FL 33040 (305) 294-9526

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

Check if Schedule O contains a response to any question in this Part VII

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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) JOAN CAREY DIRECTOR	0						0.	0.	0.	
(2) RITA FABAL DIRECTOR	0						0.	0.	0.	
(3) MIKE FORSTER DIRECTOR	0						0.	0.	0.	
(4) JUDITH HAMM DIRECTOR	0						0.	0.	0.	
(5) BILL MAYFIELD DIRECTOR	0						0.	0.	0.	
(6) DENNIS MOWREY DIRECTOR	0						0.	0.	0.	
(7) RICHARD RAMSAY DIRECTOR	0						0.	0.	0.	
(8) ROGER OTTO DIRECTOR	0						0.	0.	0.	
(9) BOB SCHILLINGER, JR DIRECTOR	0						0.	0.	0.	
(10) KEVIN ZUELCH DIRECTOR	0						0.	0.	0.	
(11) CHRISTINA SIGLER DIRECTOR	0						0.	0.	0.	
(12) MARK STANTON TREASURER	1	X					0.	0.	0.	
(13) LINDA HINCHCLIFFE SECRETARY	1	X					0.	0.	0.	
(14) JANINE GEDMIN PRESIDENT	1	X		X			0.	0.	0.	
(15) JUDITH CLARKE VICE PRESIDENT	1	X		X			0.	0.	0.	
(16) DR. MICHAEL DEROUIN DIRECTOR	1	X					0.	0.	0.	
(17) SUSAN HARRISON DIRECTOR	1	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(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			
(18) DAVID HUDSON DIRECTOR	1	X						0.	0.	0.
(19) JENNIFER LOPES DIRECTOR	1	X						0.	0.	0.
(20) DIANE SCHMIDT DIRECTOR	1	X						0.	0.	0.
(21) SUSAN HAM DIRECTOR	1	X		X				0.	0.	0.
(22) DIANA FLENARD EXECUTIVE DIREC	40			X	X			72,463.	0.	4,738.
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
(29)										
1 b Sub-total								72,463.	0.	4,738.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								72,463.	0.	4,738.

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 **0**

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

Section B. Independent Contractors

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

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

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	1 a Federated campaigns	1 a 17,895.					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e 538,637.					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 98,464.					
	g Noncash contributions included in lns 1a-1f: \$						
	h Total. Add lines 1a-1f.		654,996.				
PROGRAM SERVICE REVENUE	Business Code						
	2 a <u>MEDICAID WAIVER</u>		1,806,081.	1,806,081.			
	b <u>PROGRAM SERVICES</u>		237,520.	237,520.			
	c <u>FOOD STAMPS</u>		7,043.	7,043.			
	d -----						
	e -----						
	f All other program service revenue						
g Total. Add lines 2a-2f.		2,050,644.					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		15,303.			15,303.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a 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)					
	8 a Gross income from fundraising events (not including: \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	289,152.				
		b Less: direct expenses	b	116,519.			
		c Net income or (loss) from fundraising events		172,633.			172,633.
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a	930,177.					
	b Less: cost of goods sold	b	672,235.				
	c Net income or (loss) from sales of inventory		257,942.	257,942.			
Miscellaneous Revenue		Business Code					
11 a <u>MICELLANEOUS</u>			6,974.			6,974.	
b -----							
c -----							
d All other revenue							
e Total. Add lines 11a-11d.			6,974.				
12 Total revenue. See instructions			3,155,592.	2,310,786.	0.	189,810.	

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				
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	72,463.	57,970.	14,493.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	1,973,532.	1,774,584.	198,948.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	252,203.	226,916.	25,287.	
10 Payroll taxes	172,514.	158,507.	14,007.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	14,613.	8,913.	5,700.	
14 Information technology				
15 Royalties				
16 Occupancy	114,687.	109,492.	5,195.	
17 Travel	45,945.	44,614.	1,331.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	18,728.	18,728.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	103,990.	66,338.	37,652.	
23 Insurance	54,671.	53,058.	1,613.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>CONTRACTUAL SERVICES</u>	106,507.	87,036.	19,471.	
b <u>PROGRAM SUPPLIES</u>	57,770.	57,235.	535.	
c <u>REPAIRS & MAINTENANCE</u>	37,748.	29,295.	8,453.	
d <u>TELEPHONE</u>	21,728.	18,444.	3,284.	
e <u>STAFF DEVELOPMENT</u>	20,870.	2,398.	18,472.	
f All other expenses	48,956.	32,149.	16,807.	
25 Total functional expenses. Add lines 1 through 24f	3,116,925.	2,745,677.	371,248.	0.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year		
ASSETS	1	Cash – non-interest-bearing	13,866.	1	51,644.	
	2	Savings and temporary cash investments	679,076.	2	689,693.	
	3	Pledges and grants receivable, net	924,503.	3	902,925.	
	4	Accounts receivable, net	204,828.	4	260,829.	
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	101,639.	8	110,839.	
	9	Prepaid expenses and deferred charges	4,936.	9	8,436.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	2,229,745.		
	b Less: accumulated depreciation	10b	792,669.	10c	1,437,076.	
	11	Investments – publicly traded securities	237,301.	11	263,964.	
	12	Investments – other securities. See Part IV, line 11		12		
	13	Investments – program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11	22,798.	15	8,698.	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	3,652,476.	16	3,734,104.	
LIABILITIES	17	Accounts payable and accrued expenses	211,540.	17	263,161.	
	18	Grants payable		18		
	19	Deferred revenue	5,085.	19	3,982.	
	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		22		
	23	Secured mortgages and notes payable to unrelated third parties	484,257.	23	463,613.	
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities. Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25	700,882.	26	730,756.	
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	2,092,460.	27	2,158,292.	
	28	Temporarily restricted net assets	859,134.	28	845,056.	
	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.	2,951,594.	33	3,003,348.	
34	Total liabilities and net assets/fund balances.	3,652,476.	34	3,734,104.		

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,155,592.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,116,925.
3	Revenue less expenses. Subtract line 2 from line 1	3	38,667.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,951,594.
5	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	5	13,087.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	3,003,348.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII.

		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?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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. SEE SCHEDULE O		X
2d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input 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?		X
3b	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.		

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Open to Public Inspection

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

Name of the organization MONROE ASSOCIATION FOR RETARDED CITIZENS, INC	Employer identification number 59-1031546
---	---

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions— subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III – Functionally integrated d Type III – Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

h Provide the following information about the supported organization(s).

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

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.)	847,001.	1,060,571.	756,474.	710,733.	654,996.	4,029,775.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.	228,675.	228,362.	235,546.	196,600.	194,782.	1,083,965.
4 Total. Add lines 1 through 3.	1,075,676.	1,288,933.	992,020.	907,333.	849,778.	5,113,740.
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).						0.
6 Public support. Subtract line 5 from line 4.						5,113,740.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4.	1,075,676.	1,288,933.	992,020.	907,333.	849,778.	5,113,740.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	50,212.	63,410.	21,634.	14,389.	15,303.	164,948.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV.	7,761.	3,018.	138.	3,010.	6,974.	20,901.
11 Total support. Add lines 7 through 10.						5,299,589.
12 Gross receipts from related activities, etc (see instructions).					12	11,211,042.
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 2010 (line 6, column (f) divided by line 11, column (f)).	14	96.5 %
15 Public support percentage from 2009 Schedule A, Part II, line 14.	15	96.4 %
16a 33-1/3% support test— 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input checked="" type="checkbox"/>
b 33-1/3% support test— 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a 10%-facts-and-circumstances test— 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 10%-facts-and-circumstances test— 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.		<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"/>

BAA

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lns 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests— 2010. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests— 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

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

1/23/12

03:49PM

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2010	2009	2008	2007	2006
MISCELLANEOUS	6,974.	3,010.	138.	3,018.	7,761.
TOTAL	<u>\$ 6,974.</u>	<u>\$ 3,010.</u>	<u>\$ 138.</u>	<u>\$ 3,018.</u>	<u>\$ 7,761.</u>

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

2010

Name of the organization MONROE ASSOCIATION FOR RETARDED
CITIZENS, INC

Employer identification number
59-1031546

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Form 990-PF

Section:

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

- 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 \$5,000 or 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 *arexclusively* 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 their 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).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

MONROE ASSOCIATION FOR RETARDED

59-1031546

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	UNITED WAY OF THE FLORIDA KEYS P O BOX 1287 ISLAMORADA, FL 33036	\$ 16,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	FLORIDA DEPARTMENT OF TRANSPORTATIO 605 SUWANNEE ST TALLAHASSEE, FL 32399	\$ 59,045.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

MONROE ASSOCIATION FOR RETARDED

Employer identification number

59-1031546

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 cols (a) through (e) and the following line entry.

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(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, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

MONROE ASSOCIATION FOR RETARDED CITIZENS, INC

Employer identification number

59-1031546

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06...

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.

Table with 2 columns: Revenues included in Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

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

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

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

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

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

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

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

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

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

Part VI 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		60,800.		60,800.
b Buildings		692,013.	345,468.	346,545.
c Leasehold improvements		990,481.	93,230.	897,251.
d Equipment	1,700.	382,491.	283,537.	100,654.
e Other		102,260.	70,434.	31,826.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,437,076.

BAA

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

Part VIII Investments—Program Related. (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. (See Form 990, Part X, line 15) N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	

2. FIN 48 (ASC 740) 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 (ASC 740).

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)		3,155,592.
2	Total expenses (Form 990, Part IX, column (A), line 25)		3,116,925.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		38,667.
4	Net unrealized gains (losses) on investments		13,087.
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4 through 8		13,087.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		51,754.

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	3,350,374.
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	194,782.
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIV)	2d	
	e Add lines 2a through 2d	2e	194,782.
3	Subtract line 2e from line 1	3	3,155,592.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIV)	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,155,592.

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

1	Total expenses and losses per audited financial statements	1	3,311,707.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	194,782.
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIV)	2d	
	e Add lines 2a through 2d	2e	194,782.
3	Subtract line 2e from line 1	3	3,116,925.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investments 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	3,116,925.

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 II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6a. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events		
	PLANT STORE FU (event type)	MASTER CHEF'S (event type)	3 (total number)	(add column (a) through column (c))		
1	Gross receipts	167,156.	45,429.	76,567.	289,152.	
2	Less: Charitable contributions					
3	Gross income (line 1 minus line 2)	167,156.	45,429.	76,567.	289,152.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes		980.	1,450.	2,430.
	6	Rent/facility costs				
	7	Food and beverages		2,607.	2,182.	4,789.
	8	Entertainment			200.	200.
	9	Other direct expenses	72,066.	9,063.	27,971.	109,100.
10	Direct expense summary. Add lines 4- through 9 in column (d).				116,519.	
11	Net income summary. Combine line 3, column (d), and line 10.				172,633.	

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.

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue		
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
	6	Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %
7	Direct expense summary. Add lines 2 through 5 in column (d).			
8	Net gaming income summary. Combine lines 1, column (d) and line 7.			

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? Yes No

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

Department of the Treasury
Internal Revenue Service

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

Name of the organization **MONROE ASSOCIATION FOR RETARDED
CITIZENS, INC**

Employer identification number
59-1031546

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE EXECUTIVE DIRECTOR AND THE BOARD TREASURER REVIEW THE FORM 990 BEFORE IT IS
FILED.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

ALL BOARD MEMBERS ARE ANNUALLY REQUIRED TO SIGN A FORM DISCLOSING ANY CONFLICTS OR
POTENTIAL CONFLICTS OF INTEREST.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MG

FULL BOARD REVIEWS THE COMPENSATION OF THE EXECUTIVE DIRECTOR AND APPROVES ANY
CHANGES.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE

PERSONNEL COMMITTEE REVIEWS, DOES COMPARISONS AND RECOMMENDS SALARIES OF EXECUTIVE
DIRECTOR AND KEY EMPLOYEES. THERE ARE WRITTEN MINUTES OF THE PERSONNEL COMMITTEE
MEETINGS. BOARD OF DIRECTORS APPROVES THE PERSONNEL COMMITTEE RECOMMENDATIONS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

GOVERNING DOCUMENTS, POLICIES & FINANCIAL STATEMENTS ARE ALL AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2 - CHANGE OF OVERSIGHT OR SELECTION PROCESS

ENTIRE BOARD APPROVES THE AUDITOR AND THE EXECUTIVE DIRECTOR AND THE BUSINESS
MANAGER ARE THE LIASONS BETWEEN THE BOARD AND THE AUDITORS. THE AUDIT REPORT IS
PRESENTED TO THE FULL BOARD BY THE AUDITOR AND THE FULL BOARD APPROVES THE AUDIT
REPORT BEFORE IT IS ISSUED IN FINAL FORM.

MONROE ASSOCIATION FOR RETARDED
CITIZENS, INC

1/23/12

03:49PM

FORM 990, PART XI, LINE 5
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS	\$	13,087.
	TOTAL \$	<u>13,087.</u>

1/23/12

3:49 PM

	2010	2009	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	654,996	710,733	-55,737
PROGRAM SERVICE REVENUE.....	2,050,644	1,861,905	188,739
INVESTMENT INCOME.....	12,403	13,641	-1,238
OTHER REVENUE.....	437,549	462,554	-25,005
TOTAL REVENUE.....	3,155,592	3,048,833	106,759
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	2,470,712	2,404,387	66,325
OTHER EXPENSES.....	646,213	600,866	45,347
TOTAL EXPENSES.....	3,116,925	3,005,253	111,672
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	38,667	43,580	-4,913
TOTAL ASSETS AT END OF YEAR.....	3,734,104	3,652,476	81,628
TOTAL LIABILITIES AT END OF YEAR.....	730,756	700,882	29,874
NET ASSETS/FUND BALANCES AT END OF YEAR.	3,003,348	2,951,594	51,754

2010

GENERAL INFORMATION
MONROE ASSOCIATION FOR RETARDED
CITIZENS, INC

PAGE 1

59-1031546

1/23/12

03:49PM

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH B, SCH D, SCH G, SCH O

CARRYOVERS TO 2011

NONE

I

THIS AMENDMENT, entered into between the Florida, Agency for Persons with Disabilities, hereinafter referred to as the "Agency" and **Monroe Association for Retarded Citizens, inc.**, hereinafter referred to as the "Provider", amends **Contract Renewal # KLJ99**.

1. Page 20, Section C., Method of payment, Paragraph 2. of the original Contract KLJ72, is hereby amended to read:

2. In accordance with Contract Administrative Directive (CAD 11-16) dated July 8, 2011, Individual and Family Supports (IFS) services, regardless of purchasing instrument, shall be paid at or below the established Medicaid Home and Community-Based Services Waiver (HCBS) rates reflected on the HCBS Waiver Rate Table dated July 1, 2011. In addition, the unit of Measure shall be the same as the unit of measure stated in the HCBS Waiver Rate Table.

The Agency agrees to pay for the service units at the unit price(s) and limits listed below:

SERVICE UNITS	UNIT OF MEASURE	UNIT PRICE
Companion- Ratio 1:2	Quarter Hour (Q)	\$2.68
Ratio 1:3		\$2.23
Respite- Ratio 1:1	Daily (D)	\$95.00
Supported Living	Q	\$8.13
Residential Habilitation Mod – Standard	Monthly	\$2,889.58
	Daily	\$95.00
Adult Day Training – Facility Based Ratio 1:3	Q	\$2.13
Adult Day Training – Facility Based Ratio 1:6-10	Q	\$1.13
Supported Employment - Group Ratio 1:4	Q	\$1.30
Supported Employment (Ind. Model)	Q	\$9.57
Transportation	Monthly	\$235.00

Note: The Residential Habilitation Mod- Standard is billable by the month unless the Client is not present for more than 23 days of service for the month. If this occurs the daily rate shall be applied.

2. Page 30, Attachment 1b, Section A. 1.b. is hereby amended to read:

A unit of Supported Employment Service (individual or group model) is defined as one (1) Client receiving one quarter hour of Supported Employment service from a qualified Supported Employment Coach. The group model is based on two to eight recipients receiving the service during the same time interval. Each Client may receive a maximum of 32 quarter hours of

Internal Revenue Service
District Director

Internal Revenue Service
Centralized Services Branch
Attn: S & R UNIT 152:2
Post Office Box 941
Atlanta, Georgia 30370

Department of the Treasury

J

Date: November 9, 1982

Person to Contact:

V. Jackson

Telephone Number:

(404) 221-4627

Refer Reply to: EIN: 59-1031546

FFN: 580013670

Your Letter Dated:

October 27, 1982

Internal Revenue Code Section:

501(c)(3)

Our Exemption Letter Dated:

September, 1981

*Monroe Assn. For Retarded
Citizens, Inc.
P.O. Box 428
Key West, Florida 33040*

Gentlemen:

We have received your letter requesting confirmation of your exemption from Federal income tax.

You received recognition of exemption from Federal income tax under the above cited section of the Internal Revenue Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

We have checked our records and find that your organization has not been recognized as exempt. If you believe you qualify for recognition of exemption from Federal income tax, you should complete the appropriate Form 1023 or Form 1024, "Application for Recognition of Exemption". Also enclosed is a copy of Publication 557, "How to Apply for Recognition of Exemption for an Organization". When the applicable form is completed, you should send it to the address shown above.

Our records indicate that your organization failed to establish recognition of exemption from Federal income tax. If you wish to have us reconsider your application for exemption, please submit the data previously requested in the enclosed letter.

Our records indicate that your exempt status was terminated revoked denied on _____.

Thank you for your cooperation.

Sincerely yours,

Michael J. Murphy

District Director

Enclosure(s)

- Form 1023
- Form 1024
- Publication 557
- SS-4
- Previous Request for Information

GUIDESTAR Nonprofit Report

Generated on April 18, 2012, at 12:05 PM EDT

MONROE ASSOCIATION FOR RETARDED CITIZENS INC

Also Known As: Monroe Association for ReMARCable Citizens
PO Box 428
Key West, FL 33041

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

MONROE ASSOCIATION FOR RETARDED CITIZENS INC

Also Known As: Monroe Association for ReMARCable Citizens

Physical Address: PO Box 428
Key West, FL 33041 0428

Web Address: www.marchouse.org

Telephone: 305- 294-9526

Facsimile: 305- 2920078

Contact: Mr. Gordon Ross
ross4197@bellsouth.net
Development/Public Relations Manager
305- 2949526 (ext. 25) tel

At A Glance

Formerly Known As:

Category (NTEE): P Human Services /P82 Developmentally Disabled Services/Centers
P Human Services /P82 Developmentally Disabled Services/Centers
F Mental Health, Crisis Intervention /F70 Mental Health Disorders

Areas Served: In a specific U.S. city, cities, state(s) and/or region.

Year Founded: 1966

Mission Statement

To provide our clients with dignified, compassionate, professional care in a family environment for the duration of their needs.

Impact Statement

This organization has not provided an impact statement.

Background Statement

Financial Data

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

To see financial data from prior years, subscribe to [GuideStar Premium](#).

Revenue and Expenses

Revenue

Contributions	--
Program Services	--
Membership Dues	--
Special Events	--
Other	--
Total Revenue	--

Expenses

Program Services	--
Administrative Costs	--
Payments To Affiliates	--
Total Expenses	--

Assets & Liabilities

Total Assets	--
Total Liabilities	--
Net Assets or Fund Balance at the end of year	--

Balance Sheet

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

Forms 990 Received from the IRS

- [2011 Form 990](#)
- [2010 Form 990](#)
- [2009 Form 990](#)

Forms 990 Provided by the Nonprofit

- [2011 Form 990](#)
- [2010 Form 990](#)
- [2008 Form 990](#)

Financial Statements

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

Annual Reports

- [2011 Annual Report](#)
- [2008 Annual Report](#)

Formation Documents

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

Program:

Budget: ..

Category:

Population Served:

Program Description:

Residential Long Term Care & Training - MARC operates 2 group homes in Key West. Each offers 24-hour supervision and training in self-care, daily living, chores and social skills. Supported Living - MARC provides hands-on training and support to clients that live in their own homes in the Key West area. They learn how to take care of their homes, manage money, shop, and take advantage of community resources. Adult Day Training (ADT) - Clients are instructed daily in vocational and other life skills. Training is offered in horticulture, landscape maintenance, food service, and office skills. Training in money management, self-care, and social skills is part of the program as well. Sites are in Key West and Tavernier, Florida. In addition, MARC operates a retail plant store at the training program in Key West. Supported Employment - Clients receive training and long-term support in order to obtain and sustain paid employment in community jobs at minimum wage or above. Community Inclusion - Through MARC support and training, clients learn to make good social choices, become familiar with community resources, and enjoy relationships with non-disabled peers. All training takes place in non-sheltered, community settings. Transportation - Clients are provided transportation to MARC services including Adult Day Training as well as group home and community based activities. Residential and supported living clients receive transportation to medical and dental appointments. Medical and Therapeutic Supervision Services - MARC provides an on call medical professional 24 hours a day. Routine and emergency medical supports are coordinated for residential and supported living clients. Respite - Space is available in our group homes for clients needing short-term care. This supports families that have emergency situations or just need time to rest.

Program Long-Term Success:

Expansion of services throughout the Florida Keys

Program Short-Term Success:

Program Success Monitored by:

Program Success Examples:

Funding Needs

One of our funding needs is our Adopt A Client Program.

Non Residential Services (NRSS) have been totally cut from local and federal budgets. This means that none of our MARC Clients are funded for activities outside of the work place or home. Activities such as visiting the Petting Zoo, going to church, swimming with dolphins, joining in community activities, going to the movie or out to lunch—all activities you and I do which make our lives whole.

MARC is dedicated to helping all of our clients lead full and normal lives— inclusion in the community is a vital part. For as little as \$10 per month you can make all the difference between a client staying in the group home all the time or going out for an ice cream or to the beach for a picnic. To adopt a client fill out the attached donation panel and check "Adopt A Client". Call our offices at 305-294-9526 ext. 25 or visit our website: www.marchohouse.org to download a donation form.

Volunteer Needs

Request for In-Kind Contributions

Organizational Statistics

Number of Full-Time Employees:	30
Number of Part-Time Employees:	61
Number of Volunteers:	300

Chief Executive

Ms. Diana Flenard

Term:

Since Feb 1999

Board Chair

Dennis Mowery

Institution Affiliation:

No Affiliation

Board of Directors

Name	Institution Affiliation
Rita Fabal	No Affiliation
Diana Flenard	Executive Director - MARC
Mike Forster	Upper Keys Representation/Mangrove Mikes Restaurant
Judith Hamm	Retired
Sue Harrison	No Affiliation
David Harrison	MARC Family Member
Jennifer Lopes	Volunteer
Dr. Bill Mayfield	Island Dental
Joan Miller Carey	Blue Heaven Restaurant
Dennis Mowery	Retired
Dr. Roger Otto	Key West Optical
Richard Ramsey	Monroe County Under Sheriff
Jim Remington	No Affiliation
Mark Stanton	TIB Bank
Kevin Zuelch	No Affiliation

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

K

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

RECEIPT# 48210-83271

Business Name: MARC

Owner Name: MONROE ASSOC FOR RETARDED CITIZENS Business Location: 1400 UNITED ST
Mailing Address: PO BOX 428 KEY WEST, FL 33040
KEY WEST, FL 33041-0428 Business Phone: 305-294-9526
Business Type: RETAIL SALES (RETAIL SALES)

Rooms Seats Employees Machines Stalls
5

		For Vending Business Only					
		Number of Machines:		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	0.00

Paid 122-10-00005225 09/09/2011 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.

CITY OF KEY WEST, FLORIDA

Business Tax Receipt

This Document is a business tax receipt
Holder must meet all City zoning and use provisions.
P.O. Box 1409, Key West, Florida 33040 (305) 809-3955

Business Name MARC HORTICULTURE TRAINING CtInbr:0002964
Location Addr 1400 UNITED ST
Lic NBR/Class 12-00002980 RETAIL/MAILORDER/WHSALE 5,001-10,000 SF
Issue Date: July 26, 2011 Expiration Date:September 30, 2012
License Fee \$0.00
Add. Charges \$0.00
Penalty \$0.00
Total \$0.00

Comments: PLANTS AND ACCESSORIES; RETAIL (INCL CHRISTMAS TR)
AT MAY SANDS SCHOOL

This document must be prominently displayed.

MONROE ASSOC FOR RETARDED CITZ

MARC HORTICULTURE TRAINING
POB 428

KEY WEST FL 33041

Florida Department of Children and Families
District XI Developmental Services
Home and Community-Based Waiver Services
Provider Certificate of Eligibility

This certifies that Monroe Association for Retarded Citizens has met the criteria of a home and community-based services waiver provider under the category of (Check all appropriate):

HCBS Provider# 024973496

Vendor # F591031546001

- Adult Day Training
- Accessibility Adaptations
- Behavior Analysis Services
- Chore Services
- Companion Services
- Consumable Medical Supplies
- Adult Dental Services
- Dietitian Services
- Durable Medical Equipment
- Homemaker Services
- In-Home Support
- Medication Review

- Non-Residential Support Services
- Occupational Therapy/Assessment
- Personal Care Assistance
- Personal Emergency Response
- Physical Therapy/Assessment
- Private Duty Nursing
- Psychological Assessment
- Residential Habilitation
- Residential Nursing
- Respiratory Therapy/Assessment
- Respite Care
- Skilled Nursing
- Special Medical Home Care
- Specialized Mental Health Services
- Speech Therapy/Assessment
- Support Coordination
- Supported Employment
- Supported Living Coach
- Therapeutic Massage/Assessment
- Transportation

This Certificate is valid for the period: 06/20/03 to Open

06/20/03
Date of Issue

[Signature]
Orlando Garcia, Senior Manager

"L"



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
01/15/09

85-8014988926C-4	01/30/2009	01/31/2014	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category



This certifies that

MONROE ASSOCIATION FOR RETARDED
CITIZENS INC
1401 SEMINARY ST
KEY WEST FL 33040-3481

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. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

II. EMPLOYMENT

A. Equal Opportunity

Monroe Association for Retarded Citizens, Inc. is an equal opportunity employer. In all aspects of employment, MARC recruits, hires, trains, pays, and promotes without discrimination with regard to race, national origin, color, sex, pregnancy, religion, creed, age, personal appearance, family responsibilities, marital status, sexual orientation/preference, gender identity, disability, citizenship, veteran's status or other legally protected status. Our objective is to hire and promote individuals best qualified and/or trainable for the position, by virtue of job-related standards of education, interest, training, experience, and personal qualifications.

In addition, we do not tolerate discrimination or harassment on the basis of sex, including same sex harassment, race, national origin, color, disability, religion, creed, marital status, veteran's status or any other legally protected status, and follow the anti-harassment policy described below in this Handbook.

B. Disabilities Policy

MARC is committed to providing equal employment opportunities to qualified individuals with disabilities. MARC employs, advances in employment and otherwise treat qualified individuals without discrimination with regard to disability in all employment practices, including the following: employment, promotion, demotion, transfer, recruitment, advertising, layoff, terminations, rates of pay or other forms of compensation and benefits, and selection for training. MARC will attempt to reasonably accommodate disabled employees and job applicants to permit them to perform the essential functions of their jobs in a safe and efficient manner. MARC will afford reasonable accommodation to qualified applicants and employees with known disabilities provided that the accommodation does not cause undue hardship to MARC or, irrespective of the accommodation, that such individuals do not pose a direct threat to the health and safety of themselves or others.

Applicants and employees with disabilities may inform MARC's Executive Director of the disability and may suggest, on a confidential basis, how MARC may reasonably accommodate them. MARC may require medical confirmation either from the employee's health care provider or one chosen by MARC to evaluate the employee's condition, applicable work limitations and potential accommodations as a part of this process. All information will be kept confidential.

Catastrophic Illness Policy: employees with life threatening illnesses, cancer, heart disease and HIV-disease often wish to continue their pursuits — including work — to the extent medically allowed by their condition. MARC enthusiastically supports this so long as employees are able to meet performance standards. As with all disabilities, MARC will make reasonable accommodations, will keep medical information confidential, and will treat employees with a disability compassionately and without discrimination. Employees are expected to cooperate with disabled colleagues and should be aware that employees with life threatening illnesses do not pose a threat to the co-workers or those with whom they interact in ordinary workplace contact. Employees with questions or concerns about life-threatening illnesses are encouraged to contact MARC's Executive Director for information.

P

Provider Discovery Review (PDR) Report

Monroe Association for Retarded Citizen Inc

PO Box 428

Key West, FL 33041-0428

Provider ID: 024973496

Review ID: 4578

APD Area: 11

Phone Number: 305-294-9526

Provider Type: Agency

Review Start Date: 08/18/2011

Review Period: 08/01/2010 - 07/31/2011

Lead Reviewer: Berta Santos

Review Type: PDR Annual

Number of individuals served: DD Waiver 56; CDC+ 3

Overall PDR Score: 89%

Record Review Results by Service

Services	Weighted Score* (# standard)	Number of Individuals Served	Alerts	Recoups	Number of Observation Locations	Number of Records Reviewed
Adult Day Training	91% (41/45)	39	0	1	2	1
Companion	74% (17/23)	13	0	0	0	1
In Home Support Services	97% (29/30)	14	0	0	0	1
Residential Habilitation Services	97% (28/29)	19	0	0	2	1
Supported Employment	90% (74/82)	12	0	1	0	2
Supported Living Coaching	84% (75/89)	16	0	0	0	1

*Critical standards are weighted more than others in determining the overall record review score, which may cause a variation in scores. Critical standards are specific to health, safety, and potential recoupment concerns.

Potential Recoupment Reported to AHCA

Service	Standard	Number of Times Cited
Adult Day Training	The current Implementation Plan was completed within the required timeframes.	1
Supported Employment	The record includes monthly summaries that reflect progress toward the communicated personal goals(s).	1

Observation Results by Location



Developmental Disabilities

Key Findings: Trends in the Prevalence of
 Developmental Disabilities in U. S. Children, 1997–
 2008.



Researchers from the Centers for Disease Control and Prevention (CDC), in collaboration with researchers from the Health Resources and Services Administration (HRSA), have published a new study in *Pediatrics*: “Trends in the Prevalence of Developmental Disabilities in U.S. Children, 1997–2008.” This study determined the prevalence of developmental disabilities in U.S. children and in selected populations for a 12-year period. You can read the abstract [here](#). The findings from this article are summarized in the following text.

Main findings from this study:

Data from the study showed that developmental disabilities (DDs) are common: about 1 in 6 children in the U.S. had a DD in 2006–2008. These data also showed that prevalence of parent-reported DDs has increased 17.1% from 1997 to 2008. This study underscores the increasing need for health, education and social services, and more specialized health services for people with DDs.

- The prevalence of any DD in 1997–2008 was 13.87%
 - Prevalence of learning disabilities was 7.66%;
 - Prevalence of attention deficit hyperactivity disorder (ADHD) was 6.69%;
 - Prevalence of other developmental delay was 3.65%; and,
 - Prevalence of autism was 0.47%.
- Over the last 12 years, the
 - Prevalence of DDs has increased 17.1%—that’s about 1.8 million more children with DDs in 2006–2008 compared to a decade earlier;
 - Prevalence of autism increased 289.5%;

Developmental Disabilities - Learn the Signs. Act Early:

Identifying developmental disabilities early allows children and their families to get the help they need. You can follow your child’s development by watching how he or she plays, learns, speaks, and acts. Talk with your child’s doctor at every visit about the milestones your child has

- Prevalence of ADHD increased 33.0%; and,
- Prevalence of hearing loss decreased 30.9%.
- In addition, data from this study showed
 - Males had twice the prevalence of any DD than females and more specifically had higher prevalence of ADHD, autism, learning disabilities, stuttering/stammering and other DDs;
 - Hispanic children had lower prevalence of several disorders compared to non-Hispanic white and non-Hispanic black children, including ADHD and learning disabilities;
 - Non-Hispanic black children had higher prevalence of stuttering/stammering than non-Hispanic white children;
 - Children insured by Medicaid had a nearly two-fold higher prevalence of any DD compared to those with private insurance; and,
 - Children from families with income below the federal poverty level had a higher prevalence of DDs.

reached and what to expect next. Learn more at www.cdc.gov/actearly.

To better understand why the prevalence has increased, future research should focus on understanding the influence of increases in the prevalence of known risk factors, changes in acceptance and awareness of conditions, and benefits of early intervention services.

About developmental disabilities and this study:

Developmental disabilities are a diverse group of severe chronic conditions that are due to mental and/or physical impairments. People with developmental disabilities have problems with major life activities such as language, mobility, learning, self-help, and independent living. Developmental disabilities begin anytime during development up to 22 years of age and usually last throughout a person's lifetime.

For this study, researchers aimed to determine the prevalence of DD in U.S. children overall and in certain populations from 1997–2008. Researchers analyzed responses from the 1997–2008 National Health Interview Surveys. A total of 119,367 children ages 3–17 were included in the study. Parents or legal guardians were asked if their child had any of the following conditions: ADHD, autism, blindness, cerebral palsy, moderate to profound hearing loss, intellectual disability, learning disorders, seizures, stuttering/stammering, and other developmental delay.

Developmental Disabilities: CDC activities

CDC is part of a larger group of public and private organizations working to better understand developmental disabilities through surveillance, research, and early identification. CDC is undertaking efforts to:

- study how common developmental disabilities are and who is more likely to have them;
- find the causes of developmental disabilities and the factors that increase the chance that a person will have one; and,

- learn how people with developmental disabilities can improve the quality of their lives.

Surveillance (Tracking): The Autism and Developmental Disabilities Monitoring (ADDM) Network is a group of programs funded by CDC to determine the number of people with autism spectrum disorders (ASDs) in the U.S. The ADDM sites all collect data using the same surveillance methods, which are modeled after CDC's Metropolitan Atlanta Developmental Disabilities Surveillance Program (MADDSP). MADDSP monitors the occurrence of selected developmental disabilities, including intellectual disability, cerebral palsy, hearing loss, vision impairment, and ASDs.

Research: The Study to Explore Early Development (SEED) is a multi-year study funded by CDC. It is currently the largest study in the United States to help identify factors that may put children at risk for ASDs and other developmental disabilities. Understanding the risk factors that make a person more likely to develop an ASD or other developmental disability will help us learn more about the causes.

Improving Early Identification of Developmental Delay and Disability: CDC's "Learn the Signs. Act Early." program aims to improve early identification of children with autism and other developmental disabilities so children and families can get the services and support they need as early as possible.

For free downloadable fact sheets about developmental disabilities, please visit <http://www.cdc.gov/NCBDDD/actearly/facts.html>.

