

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

Agency Name	SHAL /Mobile Outreach Project
Physical Address	1100 Simonton Street
Mailing Address	P.O. Box 2990
City, State, Zip	Key West, Florida 33045
Phone	305-292-4404
Fax	305-295-4376
Email	flshal@comcast.net
Who should we contact with questions about this application?	Wendy Coles, Executive Director

Amount received for prior fiscal year ending 09/30/11	\$0.00
Amount received for current fiscal year ending 09/30/12	\$3,000.00
Amount requested for upcoming fiscal year ending 09/30/13	\$52,225.00

**CERTIFICATION**

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

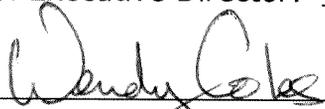
We affirm that the Agency will use Monroe County funds for the purposes as submitted in this Application for Funding. Any change will require written approval from the Monroe County Board of County Commissioners.

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

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

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

Typed Name of Executive Director: Wendy Coles

Signature 

Title: Executive Director

Date: April 18, 2012

Typed Name of Board President/Chairman: RaiEtte Arael, Chair / Tommy Taylor, Vice Chair

Signature 

Title: Vice Chair

Date: 4/19/12

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

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

The Southernmost Homeless Assistance League (SHAL) is a community coalition that plans and supports community efforts to address homelessness in Monroe County.

The Mobile Outreach Project operates under the auspices of SHAL with the mission to serve people who are homeless or at risk of homelessness by reaching out to them wherever they are and assisting them access available resources.

2. List the services your agency provides.

SHAL is the lead agency for the Continuum of Care to support people who are homeless or at risk of becoming homeless. In this capacity, we are responsible for identifying the needs within the county, and coordinating and implementing a plan to fill the gaps in services. Our service provision is twofold: when there is an agency that provides the service, SHAL subcontracts with the agency; when there is not an agency to deliver the service, SHAL provides the service.

The Mobile Outreach Project is a pilot that started in November 2011 in the City of Key West to assess whether we could reduce the number of people who are homeless by reaching out to people who do not use shelters. The pilot was partially financed by the City of Key West and focused primarily on people within the City. The response from clients and the community has been extremely positive. A significant number of people with mental health issues who had given up on the "system" have been reached and returned to their original community, closer to family. Given this, we have recently expanded to include Key West to Big Pine. With the support of the County, we would offer this service county wide.

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

The Mobile Outreach Project provides case management to help an individual access basic needs. Clients are served with legal forms of identification; clothing; medical, dental and mental health care; housing search assistance; prescription assistance; assistance in getting social security benefits, transportation for employment and family reunification. A temporary mailing address is also provided while the individual is transitioning to a healthier life style.

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?

Emergency Solution Grant funds will be used to match this project. It requires a 100% match.

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

- a. grant award title, granting agency, and purpose: Emergency Solution Grant from the State Office on Homelessness for street outreach
  - b. grant amount: \$52,225
  - c. match percentage requirement and amount: 100%
  - d. expected award date: September 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 to support the activities required by the State to serve as the lead agency of the coalition. These activities enabled service providers in Monroe County to be eligible for State and Federal funding. Activities included:

- o Coordinated the collaboration of service providers to ensure that Monroe County provides an effective Continuum of Care (Services) for people who are homeless or at risk of homelessness: This included monthly meetings, accessible to all interested members of the community across the Keys. In these meetings, we developed a plan for the year and what each agency would do to fulfill the plan.
- o Surveyed the number of people who are homeless and staying in shelters across the Keys: In January, 2012, 316 individuals and families were using shelters in Monroe County.
- o Collected and analyzed data to address trends and gaps in service: The lack of service to people through outreach was an identified gap. The rural nature of Monroe County makes it more difficult for people to access available services.
- o Monitored the performance of providers to ensure effective use of funds: This included monitoring funds and occupancy rates of their programs.
- o Provided educational forums for service providers and the community regarding homelessness: SHAL hosted a forum where Dr. Robert Marbut, a national consultant who has pioneered many effective programs, including a program with Pinellas County, talked about best practices in addressing homelessness. SHAL also hosted a two day workshop for the case workers of all service providers to learn how to help clients access government benefits.

- b. how they were used to leverage additional funding

The Challenge Grant was awarded to SHAL based on demonstration of other funds generated, including the funds from the County. Challenge brought an additional \$100,000 into Monroe County.

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. The funds will support the Mobile Outreach Project.

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."*

SHAL allocates sub-grants to other organizations. In 2011-2012, these agencies include:

AIDS Help	Counseling	\$ 5,000.
Domestic Abuse Shelter	Shelter Operation	\$ 7,500.
Florida Keys Children's Shelter	Shelter & Outreach	\$10,000.
Florida Keys Outreach Coalition	Case Management	\$ 6,000.
Guidance Care Center	Supported Employment	\$ 5,000.
Helpline	Identification Assistance	\$ 6,000.
Monroe Assoc. for ReMarcAble Citizens Shelter Operation		\$ 6,000.
Samuel's House	Case Management	\$ 5,000.
Star of the Sea	Produce Recovery	\$10,000.
US Fellowship of Florida	Client Stabilization	\$ 6,000.
Volunteers of America of Florida	Shelter Operation	\$ 4,300.

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.*

Other county funds have not been sought for 2012-2013. In 2012, \$2,696 was received from the Sheriff Forfeiture Fund.

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

SHAL addresses the issues related to homelessness. This includes ensuring there are services to assist individuals and families who are at risk of becoming homeless while also ensuring there are services in place for those who are homeless.

The Mobile Outreach Project was created in November 2011 as a direct result of an identified need by the community to improve its approach to reaching people who are homeless or at risk of homelessness. SHAL served as the coordinator of the study and worked with a steering committee composed of concerned citizens and community partners to secure funding for this innovative pilot. The pilot is demonstrating that there is a significant number of people who are not accessing available resources either because they do not know how to maneuver through the maze of forms or because they have given up on the "system". We have found that by providing case management on the streets, we can link people with government programs, local services, and their family support systems, often enabling them to return to more healthy lives.

12. What statistical data support the needs listed in Question #11?  
*(If applying for \$5,000 or less, a response is not required.)*

Florida ranks second in the nation for the number of homeless people who are unsheltered.

State	Sheltered	Unsheltered	Total
California	50,899 (38%)	82,032 (62%)	132,931
<b>Florida</b>	21,817 (38%)	<b>35,734 (62%)</b>	57,551
New York	61,467 (94%)	4,139 (6%)	65,606
Texas	19,191 (55%)	15,930 (45%)	35,121
			291,209

This data is from the Opening Doors: Federal Strategic Plan to Prevent and End Homelessness, 2011.

Within Florida, we believe that Monroe County has the highest ratio of people who are homeless to the general public. Often, people without economic means are attracted to the beauty of the tropical keys, only to get here and discover it is not paradise if one does not have financial means. Below is a report generated by the City of Virginia Beach, Department of Housing and Neighborhood Preservation:

Continuum of Care	Homeless Persons per 1,000 Population
<b>Monroe County</b>	<b>7.01</b>
Daytona Beach/Flagler Counties	3.72
San Diego, CA	3.49
Myrtle Beach/Sumter City & County	3.04
Norfolk, VA	2.36
Ft Lauderdale/Broward County	1.83
Wicomico/Somerset/Worcester	1.43
Virginia Beach, VA	1.19

In Monroe County, our point-in-time surveys over the past 5 years have shown that there are approximately 1,000 people who are homeless at any point in time. While 400 may be housed in emergency and transitional shelters, **over 500 homeless individuals and families in Monroe County are not accessing shelters.** Approximately 54% of this population is in the Key West area, 24% in the Middle Keys and 22% in the Upper Keys.

Year	Lower Keys	Middle Keys	Upper Keys	Sheltered	Total
2009	578	79	75	308	1,040
2010	449	142	128	301	1,020
2011*	291	127	121	387	926

\*Change in definition whereby 2011 number does not include 120 people who were homeless that were in the MC Jail on the day of the count.

Housing and Urban development has recently issued a paper outlining their priorities for ending homelessness in America. Included in this list are:

- centralized intake and assessment,
- collecting long-term performance outcomes,
- outreach and a collaborative,
- integrated systems approach.

The Mobile Outreach Project supports these best practices.

The Mobile Outreach Project is designed to seek out those not accessing services, meeting

an individual where he or she is physically and emotionally, establishing a personal connection and building a trusting relationship that hopefully will initiate the beginnings of a new journey for people ending their homelessness. While Monroe County is blessed with many churches that provide food and clothing, the Mobile Outreach Project is focused on moving beyond sustaining people on the streets to helping people transition into healthier life styles.

The majority of the individuals and families in Monroe County who are at risk of homelessness or are homeless, have no income, earn minimum wage and very low wages, are unemployed, work day labor or are living on mainstream resources which makes affordable housing nearly unattainable. According to the 2010 U.S. Census Bureau, 10.8% of the population in Monroe County is living below the poverty level.

In an effort to continue to build effective statistics and measure our progress, all client data and services are tracked and monitored in the countywide Homeless Management Information System data base.

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

The causes include lack of affordable housing, low wages causing under employment, foreclosures, youth aging out of foster care, lack of supportive housing, lack of services to help people transitioning out of institutions, lack of services for people who have mental health and substance abuse issues.

14. Describe your target population as specifically as possible.

The target population of the Mobile Outreach Project are the hardest to reach individuals living on the street or in places not meant for human habitation who are disconnected from services.

15. How are clients referred to your agency?

The Mobile Outreach Project seeks individuals who are not connected with services. We work with local organizations to identify locations where we are most likely to access people who are homeless. For example, St. Peter's Church in Big Pine recommended that we park the RV by their food pantry so that people can access services while going to get food.

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

The Mobile Outreach Project provides services in the community to reach out to those individuals who are not accessing services. These individuals are the neediest clients. A client intake is conducted with each individual to obtain income information, cash and non-cash benefits, housing status and an assessment of need. An individual without any resources is assisted with the appropriate applications for which he/she may be eligible.

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

The Mobile Outreach Project has a partnership and network of agencies that provide a coordinated effort to ensure that individuals don't fall through the cracks. Currently, the Guidance Care Center provides a caseworker on the RV to provide mental health related

services, Helpline provides support to process ID cards, the Health Department and AIDS Help provide medical care issues and education and there is local volunteer support. The project case managers also interface with local organizations, law enforcement, medical services, and service providers to share information, network and coordinate services as well as participate in community meetings, presentations and fundraising.

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

The Mobile Outreach Project will utilize these funds to operate Monday through Friday from 9:00am to 5:00pm in locations across the Keys. This project currently operates out of an RV with designated sites in Key West, Stock Island and Big Pine. The project would expand to include all of the Keys with the support of the County.

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

The Mobile Outreach Project is a pilot project that was initiated to assess the value of outreach services to individuals who are disconnected from services. The pilot is successfully demonstrating the value to local authorities. Given this, funds to sustain the project will be sought from the Office on Homelessness (Emergency Solutions Grant), the City of Key West, and the County.

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

An organizational challenge is to ensure services are distributed across all of Monroe County. SHAL is constantly looking for ways to strengthen services in the Middle and Upper Keys. While the largest number of unsheltered people is in the Key West area, approximately 250 are located in the Middle and Upper Keys. Expanding services to all areas of the Keys is the first challenge.

Basic medical care is needed on the Mobile Outreach Project. The Monroe County Health Department provides a staff member one day a week to assist people with basic foot care, open wounds, and setting up doctor's appointments. We have plans to expand this service, with the help of the Florida Keys Community College Nursing program.

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

SHAL invites clients to participate in the Continuum of Care meetings and in our surveys to assess our effectiveness. In the Mobile Outreach Project, previous clients have served as volunteers assisting on the RV and in developing community presentations.

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

The Mobile Outreach Project currently is monitored through monthly progress reports to the City of Key West. We also have an obligation to report our findings to the original sponsors which include the Monroe County Sheriff's Office, Lower Keys Medical Center and the Klaus Murphy Foundation.

23. 64 hours of program service were contributed by 5 volunteers in the last year.

The Mobile Outreach Project has been operational for 6 months, having begun in November 2011.

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

No direct services will be subcontracted.

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

Increase in number of people who receive services, including the outcomes of these services:

- Acquire housing
- Acquire employment
- Are reunited with support systems outside of Monroe County
- Reduction in inpatient psychiatric hospitalizations
- Decrease in number of chronically unsheltered people that are not accessing shelter

26. How will you measure these outcomes?

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

A Tracking Team, led by SHAL Board Member, Dr. Alan Teitelbaum, is working with the jail, Lower Keys Medical Center, Monroe County Sheriff's Office, and the Key West Police Department. The team has established common performance measures and is collecting the data on a monthly basis. Data is also being collected from the Mobile Outreach staff. All services and outcomes are tracked in the Homeless Management Information System (HMIS) database. A sample of the HMIS tracking is attached.

27. Provide information about units of service below.

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

Service	Unit (hour, session, day, etc.)	Cost per unit (current year)
2 offices on wheels, 2 case managers and funds to provide identification, transportation, and emergency motel vouchers as needed	8 hours/day for 5 days/week	\$401/ day or \$50/hour

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

The Mobile Outreach Project was developed as a result of an unmet need identified in the community by the Continuum of Care. Although services were in place, there were a significant number of people who weren't accessing services in the traditional way. The idea of meeting people where they are came about and the Mobile Outreach Project evolved. The premise of outreach is that by taking services to where the people are who need them, a trust will develop and the person will be more willing to access services. In the short time the Mobile Outreach Project has existed, it has proven to be a viable asset to the community. This viability is evidenced by the number of contacts the outreach team has each month and the number and variety of services being provided. We have also identified that there are a significant number of people who come to the Keys with hopes of new life, only to discover that this is not an easy place to live without the economic means. A significant number of people, through the assistance of MOP, have reconnected with family and relocated to areas of the country where the cost of living is not so high.



### 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	✓		
B. Agency Compensation Detail	✓		
C. Profile of Clients, Client Numbers and Services (Performance Report)	✓		
D. County HSAB Funding Budget	✓		
E. Agency Expenses	✓		
F. Agency Revenue	✓		
G. Copy of Audited Financial Statement from most recent fiscal year (2010) if organization's expenses are \$150,000 or greater.	✓		
H. Copy of filed IRS Form 990 from most recent fiscal year (2010)	✓		
I. Copy of current fee schedule		x	n/a
J. Copy of IRS Letter of Determination indicating 501 C 3 status & Copy of GUIDESTAR printout	✓		
K. Copy of Current Monroe County and City Occupational Licenses		x	n/a
L. Copy of Florida Dept. of Children And Families License or Certification		x	n/a
M. Copy of any other Federal or State Licenses		x	n/a
N. Copy of Florida Dept. of Health Licenses/Permits		x	n/a
O. Copy of front page of Agency's EEO Policy/Plan	✓		
P. Copy of Summary Report of most current Evaluation/Monitoring *	✓		
Q. Data showing need for your program (See Question 12)		x	optional
R. Other (specify) TWO PAGE LIMIT	✓		

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



## 2012 Calendar and Notes from Feb. 9 Board Workshop

**Board Initiatives:** Board Initiatives and assignments are captured on 2012 SHAL Board Initiatives that is distributed separately.

**Calendar:** The Board will develop the following calendar in upcoming meetings:

### February KOTS/MOP Review

*Message to City SHAL does not have the ability to continue mgt of KOTS indefinitely. There needs to be an "exit strategy". The original 6 month commitment can end by making recommendations to the City regarding a director. Request from City funding for a grant writer to help sustain KOTS*

**P&P Personnel** *Urgent need to address benefits structure.*

**Liaison List** *Review list of key community leaders and assign Board members to communicate with them on a monthly basis.*

**Potential Board Members** *Members will each bring two names of potential members.*

March	Newsletter
	Review Panel identified
April	Site visits conducted for 2011-2012 Challenge
	RFP issued for 2012-2013 Challenge
May	Challenge submission
	Strategic Plan reviewed with CoC
June	Newsletter
	End of Year review of P&P
July	New fiscal year: Social Event of Board and CoC
	Annual Report Outline approved
September	Newsletter
	Annual Homeless Assessment Report reporting period ends
Oct	CoC Exhibit One and Two
	Strategic Plan submission
November	SKW Educational Event
	Bourbon Street Event
December	Newsletter



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

Southernmost Homeless Assistance League, Inc.

List Services Here	Target Population	# of Persons in Target Population*	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of 04/17/2012
Case Management	People who are homeless or at risk of homelessness	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		279
Acquire birth certificates and ID cards	People without any form of ID	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		182
Employment Counseling	People interested in finding employment	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		32
Access Jobs	People who are homeless or at risk of homelessness	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		13
Housing	People who are homeless or at risk of homelessness	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		37
Medical Assistance	People needing first aid, dental , prescriptions, hygiene items, mental health evaluations	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		109
Income	People needing assistance to access benefits to which they are eligible	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		49
Transportation Locally	People needing to get to a doctors appointment, job interview, etc.	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		24
Transportation Out of the Keys	People needing assistance reuniting with family	539	Key West to Big Pine	Weekdays 9:00 AM - 5:00 PM		45
<b>Unduplicated Clients for Entire Agency</b>						
<i>(see instructions - this is not a total of the numbers above)</i>						
						279

**ADDITIONAL INFORMATION REQUIRED:**

Please indicate the number of clients served who are Monroe County residents: 167 individuals (see explanation)

\* The 539 indicates the number of homeless people during the Point in Time Survey that are not accessing any shelter. This number does not include people who are at risk of homelessness. The 279 served reflects the unduplicated number served in MOP since 11/01/2011. The data tracking system captures length of stay(LOS) in a program therefore the actual LOS in MC can only be estimated. Out of 279 served, 80 individuals did not provide a last permanent zip code or refused. 150 individuals have been in the program >60-180 days; 55 have been in MOP >6 mos. 65% of the 66 people who came to MC in search of paradise and needing assistance returned to his/her home of origin with family or relocated out of the county in less than 60 days.

## ATTACHMENT D - COUNTY HSAB FUNDING BUDGET

2012

Southernmost Homeless Assistance League, Inc.

Show the proposed budget detail for the County HSAB funds requested.

The total must match with the total funding requested.

	Proposed Expense Budget for Upcoming Year Ending:	
	6/30/2013	
<b>Expenditures</b>	<b>Total</b>	<b>%</b>
Salaries - Program	26,520	0.507802776
Payroll Taxes - Program	2,030	0.038870273
Employee Benefits - Program	4,200	0.080421254
Salaries - Administrative	0	0
Payroll Taxes - Administrative	0	0
Employee Benefits - Administrative	0	0
<b>Subtotal Personnel</b>	<b>32,750</b>	<b>62.7%</b>
Postage	0	0
Office Supplies	0	0
Telephone	0	0
Professional Fees	0	0
Rent	0	0
Utilities	0	0
Repair and Maint.	10,978	21.0%
Travel	0	0
Miscellaneous	0	0
Grants to Other Organizations	0	0
List others below	0	0
Insurance-RV	290	0.6%
Insurance-Liability	235	0.4%
Workers Comp Insurance	472	0.9%
Fuel for RV	3,000	5.7%
Client Supplies	4,500	8.6%
		0
		0
		0
		0
		0
		0
<b>Total Expenses</b>	<b>52,225</b>	<b>100.0%</b>

## ATTACHMENT E - AGENCY EXPENSES

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

Southernmost Homeless Assistance League, Inc.

2012

	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	6/30/13		6/30/12	
	Total	%	Total	%
<b>Expenditures</b>				
Salaries - Program	344,090	56%	249,118	46%
Payroll Taxes - Program	26,323	0	19058	0
Employee Benefits - Program	50,400	0	34300	0
Salaries - Administrative	52,000	0	52000	0
Payroll Taxes - Administrative	3,978	1%	3,978	1%
Employee Benefits - Administrative	0	0	0	0
<b>Subtotal Personnel</b>	<b>476,791</b>	<b>78%</b>	<b>358,454</b>	<b>66%</b>
Postage	0	0	0	0
Office Supplies	6,370	1%	4,778	1%
Telephone	4,200	1%	3,150	1%
Professional Fees	27,990	5%	24,143	4%
Rent	4,820	1%	4,820	1%
Utilities	0	0	0	0
Repair and Maint.	35,110	6%	26,333	5%
Travel	2,500	0%	2,500	0%
Miscellaneous	0	0	0	0
Grants to Other Organizations	0	0	74,900	14%
List others below	0	0	0	0
Membership Dues	1,500	0%	1,500	0%
Insurance(Workers Comp, Liability)	8,991	1%	8,991	2%
Training	8,000	1%	6,050	1%
Client Supplies	19,500	3%	14,625	3%
HMIS	6,000	1%	6,000	1%
Recruiting Expense	2,400	0%	1,800	0%
Program & Outreach	1,550	0%	1,117	0%
Payroll Service	1,200	0%	930	0%
Fuel for RV	6,000	1%	4,500	1%
<b>Total Expenses</b>	<b>612,922</b>	<b>100%</b>	<b>544,591</b>	<b>100%</b>
<b>Revenue Over/(Under) Expenses</b>	<b>195</b>		<b>132</b>	



SOUTHERNMOST HOMELESS  
ASSISTANCE LEAGUE, INC.

Financial Statements

JUNE 30, 2011 and 2010

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Financial statements

June 30, 2011 and 2010

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JULIO M. BUZZI, C.P.A.  
JOSE E. SMITH, C.P.A.

MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON THE BASIC FINANCIAL STATEMENTS

Board of Directors  
Southernmost Homeless Assistance League, Inc.:

We have audited the accompanying statements of financial position of the Southernmost Homeless Assistance League, Inc. (a non-profit organization), as of June 30, 2011, and the related statements of activities and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the management of the Southernmost Homeless Assistance League, Inc. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements as of and for the year ended June 30, 2010. Those statements were audited by other auditors whose unqualified report dated December 21, 2010 has been furnished to us, and our opinion, insofar as it related to the amounts included in those financial statements is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the Southernmost Homeless Assistance League, Inc., as of June 30, 2011 and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated November 10, 2011 on our consideration of Southernmost Homeless Assistance League Inc's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 and compliance. That report is an integral part of the audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information on pages 14 to 27 as of and for the years ended June 30, 2011 and 2010 including the Statement of Expenditures of State Projects are required by the U.S. Office of Management and Budget Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations", and are presented for additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Smith, Buggie & Associates, LLC.*

November 10, 2011

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Financial Position

As of June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 23,128	\$ 357,897
Grants receivable	34,381	375,000
Other assets	<u>919</u>	<u>919</u>
Total Assets	<u>58,428</u>	<u>733,816</u>
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accounts payable	<u>29,535</u>	<u>6,513</u>
Total Liabilities	29,535	6,513
Net Assets:		
Unrestricted	28,893	19,175
Temporarily restricted	<u>-</u>	<u>708,128</u>
Total Net Assets	28,893	727,303
Total Liabilities and Net Assets	<u>\$ 58,428</u>	<u>\$ 733,816</u>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Activities and Changes in Net Assets

For the Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
<u>Revenues:</u>		
Grants	\$ 112,292	\$ 905,850
Contributions and other	6,430	9,746
Interest income	677	1,057
Membership dues and fees	<u>10,776</u>	<u>14,400</u>
Total Revenues	<u>130,175</u>	<u>931,053</u>
<u>Expenses:</u>		
Challenge grants	100,000	144,000
Coalition support grants	12,292	11,851
Housing assistance grants	679,270	41,872
General and administrative support	<u>37,023</u>	<u>67,014</u>
Total Expenses	<u>828,585</u>	<u>264,737</u>
(Decrease) Increase in net assets	(698,410)	666,316
NET ASSETS, BEGINNING OF YEAR	<u>727,303</u>	<u>60,987</u>
NET ASSETS, END OF YEAR	<u>\$ 28,893</u>	<u>\$ 727,303</u>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Cash Flows

For the Years Ended June 30, 2011 and 2010

	2011	2010
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from grants	\$ 452,911	\$ 530,850
Cash received from membership dues	10,776	14,400
Cash received from miscellaneous	6,430	9,746
Cash paid to suppliers, employees and subcontracted services-grants	(805,563)	(278,277)
Interest income	<u>677</u>	<u>1,057</u>
CASH (USED FOR) PROVIDED BY OPERATING ACTIVITIES	<u>(334,769)</u>	<u>277,776</u>
NET (DECREASE) INCREASE IN CASH	(334,769)	277,776
CASH AT BEGINNING OF YEAR	<u>357,897</u>	<u>80,121</u>
CASH AT END OF YEAR	<u>\$ 23,128</u>	<u>\$ 357,897</u>
Adjustments to reconcile change in net assets to net cash provided by operations:		
Increase (decrease) in net assets	\$ (698,410)	\$ 666,316
Changes in assets and liabilities:		
Decrease (increase) in accounts and other receivables	340,619	(375,000)
Decrease (increase) in other assets	-	75
Increase (decrease) in accounts payable	<u>23,022</u>	<u>(13,615)</u>
	<u>\$ (334,769)</u>	<u>\$ 277,776</u>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(1) Summary of Significant Accounting Policies

Organization

The Southernmost Homeless Assistance League, Inc. was incorporated under the not-for-profit statutes of the State of Florida to provide advocacy and supporting programs that reduce Homelessness in Monroe County, Florida. The Southernmost Homeless Assistance League, Inc. is the lead agency of a coalition that effectively distributes resources through a network of service providers to people who are homeless or at risk of homelessness in Monroe County.

The accompanying financial statements include only the accounts of the Southernmost Homeless Assistance League, Inc. 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 in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Southernmost Homeless Assistance League, 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 Southernmost Homeless Assistance League, 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 Southernmost Homeless Assistance League, Inc. Generally, the donors of these assets permit the Southernmost Homeless Assistance League, Inc. to use all or part of the income earned on any related investments for specific purposes.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(1) Summary of Significant Accounting Policies - (Cont.)

Support, Revenues and Expenses

Contributions received and unconditional promises to give are measured at their fair market values and are reported as increases in net assets. Southernmost Homeless Assistance League, 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. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Southernmost Homeless Assistance League, 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-lived assets must be maintained. Southernmost Homeless Assistance League, 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.

Donated Services, Goods and Facilities

A number of unpaid volunteers have made significant contributions of their time to the Southernmost Homeless Assistance League, Inc's programs to reduce the number of homeless individuals. These financial statements do not reflect these In-Kind donations.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(1) Summary of Significant Accounting Policies - (Cont.)

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents consists of cash held in checking accounts. Management believes that the Southernmost Homeless Assistance League, Inc. is not exposed to any significant credit risk with its checking account.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose the Southernmost Homeless Assistance League, Inc. to concentrations of credit and market risk consist primarily of cash equivalents and uncollateralized accounts receivable. Cash equivalents are maintained at high-quality financial institutions within insurer limits and credit exposure is limited to one institution. Southernmost Homeless Assistance League, Inc. has not experienced any losses on its cash equivalents. Grants receivable are primarily due from government agencies and are deemed fully collectible.

Receivables

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

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been detailed on a functional basis in the statements of functional expenses and summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the activities benefited. Salaries and other expenses, which are associated with a specific program, are charged directly to that program. Salaries and other expenses, which benefit more than one program, are allocated to the various programs based on the relative benefit provided. Administrative and general expenses are allocated to the various programs based on the staff's time devoted to each function.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(1) Summary of Significant Accounting Policies - (Cont.)

Income Tax Status

The Southernmost Homeless Assistance League, Inc. is a nonprofit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. Southernmost Homeless Assistance League, 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). The Southernmost Homeless Assistance League, Inc. has no excise or unrelated business income taxes in the years ended June 30, 2011 and 2010.

Fair Values of Financial Instruments

The following methods and assumptions were used by the Southernmost Homeless Assistance League, Inc. in estimating the fair value disclosures for financial instruments:

*Cash and cash equivalents, grants receivable and payables* - The carrying amounts reported in the statements of financial position approximate fair values due to relatively short maturities of these instruments.

(2) Cash and Cash Equivalents

*Custodial credit Risk* - Custodial credit risk is the risk that in the event of a bank failure, the Southernmost Homeless Assistance League, Inc.'s deposits may not be returned.

Deposits

Southernmost Homeless Assistance League, Inc. maintains cash deposits at financial institutions located in Key West, Florida consisting of a checking account. Balances at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2011 and 2010, Southernmost Homeless Assistance League, Inc.'s uninsured balances for cash deposits totaled \$0 and \$109,690, respectively.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(1) Receivables

Grants Receivable

Outstanding balances for grant providers are as follows:

	<u>2011</u>	<u>2010</u>
State of Florida Department of Children and Families	\$ 33,338	\$375,000
Coalition Support	1,043	-
	<u>\$ 34,381</u>	<u>\$375,000</u>

(2) Accounts Payable

Accounts payable as of June 30, 2011 and 2010 consisted of amounts due to various vendors of \$29,535 and \$6,513, respectively.

(3) Lines of Credit

At June 30, 2011 and 2010, Southernmost Homeless Assistance League, Inc. had a \$50,000 revolving line of credit agreement with a local bank. Amounts outstanding under the line of credit agreement bears interest at the rate of 6.0% and is payable on demand. Interest expense for 2011 was \$838. The line of credit is unsecured and matures December 14, 2011. At June 30, 2011 and 2010, Southernmost Homeless Assistance League, Inc. had outstanding borrowings under this line of credit agreement of \$0 and \$0.

(4) Support from the State of Florida

For the years ended June 30, 2011 and 2010, the Southernmost Homeless Assistance League, Inc. received a substantial portion of its revenues from the State of Florida - Department of Children and Families as further described below.

Challenge Grant Agreement

The State of Florida - Department of Children and Families awarded the Southernmost Homeless Assistance League Inc. \$100,000 and \$144,000, respectively, to provide nonprofit agencies funds to further support programs that reduce the population of homeless individuals in Monroe County, Florida. The grant funds recognized in 2011 and 2010 were \$100,000 and \$144,000, respectively. The annual grant term(s) began July 1<sup>st</sup> with an expiration date of June 30 or upon completion of the project.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(6) Support from the State of Florida - (Cont.)

Homeless Housing Assistance Grant Agreement

The State of Florida - Department of Children and Families awarded the Southernmost Homeless Assistance League Inc. \$750,000 in January 2010 for the purpose of facilitating the construction of housing for homeless individuals and families. The winning project, Casa de Meredith, a proposal of Samuel's House, Inc., a member of the Southernmost Homeless Assistance League, Inc., provided sixteen new units of permanent supportive housing for single women, women with children and intact families. Approximately 25 individuals reside in this new permanent housing for homeless individuals and families located in a dedicated section of the Poinciana Housing Development, a special housing section developed for the exclusive use of the Southernmost Homeless Assistance League, Inc. and its member agencies through its contribution and support by the Navy, the City of Key West, and the Key West Housing Authority. The grant revenues recognized in the accompanying statements of activities were \$0 and \$750,000 for the years ended June 30, 2011 and 2010, respectively, and grant funds distributed under this arrangement to Samuel's House, Inc. for these same periods were \$679,270 and \$41,872, respectively.

Coalition Grant Agreement

The State of Florida - Department of Children and Families awarded Southernmost Homeless Assistance League Inc. a grant to partially fund certain required functions of the lead agency. Draws under the grant are dependent upon fulfilling the following responsibilities: coordinating monthly board and continuum of care meetings, conducting the annual point-in-time survey, developing and implementing a strategic plan, serving as lead agency and fiscal agent for funding and monitoring of funding to local agencies, conducting an annual membership survey, administering the homeless management information system, and coordinating training for the community and agencies. The grant funds recorded for the years ended June 30, 2011 and 2010 were \$12,292 and \$11,851, respectively.

(7) Grants from Department of Housing and Urban Development

The Southernmost Homeless Assistance League, Inc., as the Monroe County designated agency for coordinating services to the homeless, recommends annually projects for funding to the Federal Housing and Urban Development (HUD) Agency under the McKinney-Vento Supportive Housing Program. Eligibility to receive these funds is dependent on an annual assessment of the effectiveness of the identified projects as well as the Continuum of Care in Monroe County, among other criteria. Based on the

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(7) Grants from Department of Housing and Urban Development - (Cont.)

annual scoring of the Southernmost Homeless Assistance League, Inc.'s effectiveness by HUD, Monroe County receives approximately \$475,000 annually to support local permanent supportive housing. Funds received directly by the Southernmost Homeless Assistance League, Inc. agencies and not included in the accompanying financial statements for the years ended June 30, 2011 and 2010 were as follows:

Southernmost Homeless Assistance League, Inc. <u>Agency</u>	<u>2011</u>	<u>2010</u>
AIDS Help	\$ 23,900	\$ 23,900
Catholic Charities	172,517	172,517
Florida Keys Outreach Coalition	175,879	175,879
Monroe Association for ReMARCable Citizens	<u>102,268</u>	<u>102,268</u>
	<u>\$ 474,564</u>	<u>474,564</u>

(8) Subsequent Events

Keys Overnight Temporary Shelter (KOTS)

On October 1, 2011, the Southernmost Homeless Assistance League, Inc. entered into a services agreement with the City of Key West ("City") providing for the Southernmost Homeless Assistance League Inc. to manage the Keys Overnight Temporary Shelter on an interim basis until such time as the City selects a long-term operator and manager through a competitive bid process. The Southernmost Homeless Assistance League Inc. has assembled an operating committee consisting of the Southernmost Homeless Assistance League, Inc. Executive Director, representatives of Samuel's House, the Guidance Care Center, Inc., the Star of the Sea Foundation, Inc., the Monroe County Sherriff's Office and the City of Key West to evaluate and assess the operations of KOTS and to recommend and oversee improvements. Under the terms of the arrangement, the City pays the Southernmost Homeless Assistance League, Inc. \$31,692 monthly in advance. The agreement obligates the Southernmost Homeless Assistance League, Inc. to provide the City with monthly reporting and shall continue until September 30, 2012, unless terminated by either party with a ninety day notice period.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2011 and 2010

(8) Subsequent Events - (Cont.)

Mobile Outreach Program (MOP)

On November 7, 2011, the Southernmost Homeless Assistance League, Inc. commenced the Mobile Outreach Services Pilot Program designed to delivery basic case management and outreach services such as identification assistance, mail collection and distribution, basic health preventative care, eligibility and qualification for disability, Medicare, Medicaid, and food stamps among other services. The pilot program was conceived in the fall of 2010 by a group of concerned citizens assembled by the leadership of the City of Key West and is being delivered through a thirty-one foot recreational vehicle purchased and modified for the program. The pilot program is being managed by representatives of The Southernmost Homeless Assistance League, Inc., Aids Help, Inc. and the Guidance Care Center, Inc. and is being supported by the Southernmost Homeless Assistance League, Inc., the Guidance Care Center, Inc., the Klaus Murphy Foundation, the City of Key West, Key West Police Department, the Monroe County Sherriff's Office, the Lower Keys Medical Center, among others.

Revolving Line of Credit Agreement (see note 5)

On December 9, 2011, the Southernmost Homeless Assistance League, Inc. renewed its \$50,000 revolving line of credit with a commercial bank through December 9, 2012. The line is unsecured, requires the payment of interest on outstanding balances monthly at a rate of 6%, and has never been used by the Southernmost Homeless Assistance League, Inc.

**SUPPLEMENTAL INFORMATION**

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2011

	Program Services			Management and General	Totals
	Challenge Grant	Coalition Support Grant	Housing Assistance Grant		
<b>Personnel Expenses:</b>					
Salaries and wages	\$ 10,147	\$ 12,292	\$ 17,009	\$ 12,552	\$ 52,000
Employee benefits and taxes	943	-	2,491	1,367	4,801
<b>Total Salaries and related expenses</b>	<b>11,090</b>	<b>12,292</b>	<b>19,500</b>	<b>13,919</b>	<b>56,801</b>
<b>Direct Expenses:</b>					
Accounting and audits	-	-	-	6,000	6,000
Subcontracted services - grants	87,500	-	659,770	-	747,270
Dues and subscriptions	-	-	-	1,553	1,553
Insurance	-	-	-	1,296	1,296
Occupancy	-	-	-	4,293	4,293
Office expense	-	-	-	1,409	1,409
H.M.I.S. software	1,260	-	-	4,533	5,793
Staff development	150	-	-	42	192
Interest expense	-	-	-	838	838
Travel	-	-	-	3,140	3,140
<b>Total Expenses</b>	<b>\$ 100,000</b>	<b>\$ 12,292</b>	<b>\$ 679,270</b>	<b>\$ 37,023</b>	<b>\$ 828,585</b>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2010

	Program Services				Totals
	Challenge Grant	Coalition Support Grant	Housing Assistance Grant	Management and General	
<b>Personnel Expenses:</b>					
Salaries and wages	\$ 11,294	\$ 11,851	\$ -	\$ 34,732	\$ 57,877
Employee benefits and taxes	-	-	-	4,454	4,454
<b>Total Salaries and related expenses</b>	<b>11,294</b>	<b>11,851</b>	<b>-</b>	<b>39,186</b>	<b>62,331</b>
<b>Direct Expenses:</b>					
Accounting and audits	-	-	-	9,427	9,427
Contracted staff	-	-	-	3,150	3,150
Subcontracted services - grants	130,000	-	41,872	-	171,872
Dues and subscriptions	-	-	-	1,475	1,475
Insurance	-	-	-	1,367	1,367
Occupancy	-	-	-	3,766	3,766
Office expense	-	-	-	1,248	1,248
H.M.I.S. software	1,250	-	-	4,500	5,750
Staff development	1,456	-	-	459	1,915
Telephone	-	-	-	19	19
Travel	-	-	-	2,417	2,417
<b>Total Expenses</b>	<b>\$ 144,000</b>	<b>\$ 11,851</b>	<b>\$ 41,872</b>	<b>\$ 67,014</b>	<b>\$ 264,737</b>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Subcontracted Services-Grants

For the Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
AIDS Help Inc.	\$ 5,250	\$ 8,484
Catholic Charities	-	-
Domestic Abuse Shelter, Inc.	7,500	9,890
Florida Keys Children's Shelter, Inc.	7,000	31,407
Florida Keys Outreach Coalition	7,000	12,656
Guidance Clinic of the Middle Keys, Inc.	7,500	8,483
Heron-Peacock Assisted Living	7,500	9,888
Independence Cay	5,250	14,250
Metropolitan Commission	7,000	-
Monroe Association for ReMARCable Citizens, Inc.	7,000	7,031
Samuel's House	679,270	51,320
Star of the Sea Foundation	-	13,557
Volunteers of America	<u>7,000</u>	<u>4,906</u>
Total Subcontracted Services	<u>\$ 747,270</u>	<u>\$ 171,872</u>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Expenditures of State Projects

For the Years Ended June 30, 2011 and 2010

<u>2011</u>	<u>CSFA Number</u>	<u>Grant Identification Number</u>	<u>Expenditures</u>
<u>Pass-through the Florida Department of Children and Families</u>			
Homeless Challenge Grant	60.014	KFZ30	\$ 100,000
Homeless Grant in Aid Project Coalition support	60.021	KF131	12,292
Homeless Housing Assistance Grant	60.015	KFZ32	<u>679,270</u>
<b>Total State Projects</b>			<b>\$ <u>791,562</u></b>
<u>2010</u>			
<u>Pass-through the Florida Department of Children and Families</u>			
Homeless Challenge Grant	60.014	KFZ30	\$ 144,000
Homeless Grant in Aid Project Coalition support	60.021	KF131	11,851
Homeless Housing Assistance Grant	60.015	KFZ32	<u>41,872</u>
<b>Total State Projects</b>			<b>\$ <u>197,723</u></b>

See accompanying notes to financial statements

SMITH, BUZZI & ASSOCIATES, LLC.  
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JULIO M. BUZZI, C.P.A.  
JOSE E. SMITH, C.P.A.

MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors  
Southernmost Homeless Assistance League, Inc.:

We have audited the financial statements of the Southernmost Homeless Assistance League, Inc. (a non-profit organization) as of and for the years ended June 30, 2011 and have issued our report thereon dated November 10, 2011. 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. We did not audit the financial statements as of and for the year ended June 30, 2010. Those statements were audited by other auditors whose unqualified report dated December 21, 2010 has been furnished to us, and our opinion, insofar as it related to the amounts included in those financial statements is based solely on the report of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Southernmost Homeless Assistance League, 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 the Southernmost Homeless Assistance League, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Southernmost Homeless Assistance League, 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 above and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We noted no significant or material deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Southernmost Homeless Assistance League, 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.

We noted other matters which we reported in a separate letter dated November 10, 2011.

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.

*Smith, Burgin & Associates, LLC.*

November 10, 2011

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TEL. (305) 285-2300  
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JULIO M. BUZZI, C.P.A.  
JOSE E. SMITH, C.P.A.

MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133

Board of Directors of  
Southernmost Homeless Assistance League, Inc.:

Compliance

We have audited the compliance of the Southernmost Homeless Assistance League, Inc. (a non-profit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2011 and have issued our report thereon dated November 10, 2011. The Southernmost Homeless Assistance League, Inc.'s major federal programs are identified in the accompanying schedule of federal and non-federal financial awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Southernmost Homeless Assistance League, Inc.'s management. Our responsibility is to express an opinion on the Southernmost Homeless Assistance League, Inc.'s compliance based on our audit.

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

In our opinion, the Southernmost Homeless Assistance League, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the Southernmost Homeless Assistance League, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Southernmost Homeless Assistance League, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information of the Southernmost Homeless Assistance League, Inc.'s Board of Directors, management, and officials of applicable federal and state agencies.

*Smith, Buzzi & Associates, LLC.*

November 10, 2011

**SMITH, BUZZI & ASSOCIATES, LLC.**

CERTIFIED PUBLIC ACCOUNTANTS

2103 CORAL WAY, SUITE 305

MIAMI, FLORIDA 33145

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JULIO M. BUZZI, C.P.A.  
JOSE E. SMITH, C.P.A.

MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER  
COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARDS  
PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT

Board of Directors of  
Southernmost Homeless Assistance League, Inc.:

We have audited the compliance of the Southernmost Homeless Assistance League, Inc. (a non-profit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the requirements described in the Department of Financial Services State Projects Compliance Supplement that are applicable to each of its major federal programs and state financial assistance projects for the year ended June 30, 2011. The Southernmost Homeless Assistance League, Inc.'s major federal programs and state financial assistance projects are identified in the summary of auditor's results sections of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state financial assistance projects is the responsibility of the Southernmost Homeless Assistance League, Inc.'s management. Our responsibility is to express an opinion on the Southernmost Homeless Assistance League, Inc.'s compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"; and Chapter 10.650 Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650 Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal award program or state financial assistance projects occurred. An audit includes examining, on a test basis, evidence about the Southernmost Homeless Assistance League, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Southernmost Homeless Assistance League, Inc.'s compliance with those requirements.

In our opinion, the Southernmost Homeless Assistance League, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal awards programs and state financial assistance projects for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the Southernmost Homeless Assistance League, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal awards programs and state financial assistance projects. In planning and performing our audit, we considered the Southernmost Homeless Assistance League, Inc. internal control over compliance with requirements that could have a direct and material effect on a major federal award program or state financial assistance projects in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General.

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

This report is intended for the information of the management, others within the organization and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Smith, Burgin & Associates, LLC.*

November 10, 2011

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2011

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No

Reportable condition(s) identified that are not considered to be material weakness(es)?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?  Yes  No

Reportable condition(s) identified that are not considered to be material weakness(es)?  Yes  None reported

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.  
PAGE 2  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011

Section I - Summary of Auditor's Results - (Cont.)

Noncompliance material to financial statements noted?  Yes  No

Type of auditor's report issued on compliance: for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  No

Identification of major programs:

<u>CSFA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
60.014	Challenge Grant	- \$100,000
60.015	Homeless Housing Assistance Grant	- \$679,270

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low risk auditee?  Yes  No

Section II - Financial Statements Findings

No reportable conditions were found during the audit of the financial statements.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.  
PAGE 3  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011

Section III - Federal Award Findings and Questioned Costs

No reportable conditions were found during the audit of the financial statements.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Corrective Action Plan - State Projects

For the Year Ended June 30, 2011

During the course of the audit of the year ended June 30, 2011 for the Southernmost Homeless Assistance League, Inc. there were no audit findings for state projects required to be reported to the State. Accordingly, no corrective action plan is required.

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2010**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A** For the 2010 calendar year, or tax year beginning **07/01/10**, and ending **06/30/11**

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

**C** Name of organization **SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.**  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**P. O. BOX 2990**  
 City or town, state or country, and ZIP + 4  
**KEY WEST FL 33045-4966**

**D** Employer identification number  
**65-0874896**

**E** Telephone number  
**305-292-4404**

**G** Gross receipts \$ **130,175**

**F** Name and address of principal officer:  
**RAIETE AVAEL**  
**P. O. BOX 2990**  
**KEY WEST FL 33045**

**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)(1) or  527

**J** Website: **WWW.SHAL.CC**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1998** **M** State of legal domicile: **FL**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>See Schedule O</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>12</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>9</b>
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	<b>1</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>915,596</b>	<b>118,722</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>14,400</b>	<b>10,776</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>1,057</b>	<b>677</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>931,053</b>	<b>130,175</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>62,331</b>	<b>56,801</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>202,406</b>	<b>771,784</b>	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>264,737</b>	<b>828,585</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>666,316</b>	<b>-698,410</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>733,816</b>	<b>58,428</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>6,513</b>	<b>29,535</b>
		<b>727,303</b>	<b>28,893</b>

**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: Wendy Coles Date: 2-27-2012  
 Type or print name and title: **WENDY COLES** **EXECUTIVE DIRECTOR**

**Paid Preparer Use Only** Print/Type preparer's name: **JULIO BUZZI** Preparer's signature: \_\_\_\_\_ Date: **02/23/12** Check  if self-employed PTIN: **P00853282**  
 Firm's name: **Smith, Buzzi & Associates, LLC** Firm's EIN: **80-0631935**  
 Firm's address: **2103 Coral Way Suite 305 Miami, FL 33145** Phone no.: **305-285-2300**

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

**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:

**See Schedule O**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ **100,000** including grants of\$ ) (Revenue \$ )

**The Challenge Grant funded servivces to 1,026 homeless individuals as well as supporting a data base that provides information on all clients and services received. Agencies supported through these funds include Aids Help, Domestic Abuse Shelter, Florida Keys Children's Shelter, Florida Keys Outreach Coalition, Guidance Care Center, Independence Cay, Metropolitan Community Church, Monroe Association for ReMarcable Citizens, Samuels House, US Fellowship of Florida and Volunteers of America. Services provided include personal assessment and skill training, shelter, case management, outreach, supported employment and a lunch program.**

4b (Code: ) (Expenses \$ **679,270** including grants of\$ ) (Revenue \$ )

**The Homeless Housing Assistance Grant supported the development of housing for Casa de Meredith, a complex in Poinciana Plaza that provides 16 units of housing for individuals and families. Five of the units are used to house people who are chronically homeless, meaning they are disabled and have been homeless for morre than a year.**

4c (Code: ) (Expenses \$ **12,292** including grants of\$ ) (Revenue \$ )

**The Coalition Support Grant supported SHAL administrative responsibilities as lead agency for the continuum of care to the State Office of Homelessness. These responsibilities include coordinating the continuum of care, conducting an annual count of the number of people in need as well as a needs assessment, providing training to the agencies and to the community, overseeing application for grants and administration and monitoring of grants, and maintaining a county-wide data base of people served.**

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

(Expenses \$ including grants of\$ ) (Revenue \$ )

4e Total program service expenses ▶ **791,562**

**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	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
4 <b>Section 501(c)(3) organizations.</b> 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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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)		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> 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
<b>21</b> 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		<b>X</b>
<b>22</b> 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		<b>X</b>
<b>23</b> 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		<b>X</b>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>b</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		<b>X</b>
<b>26</b> 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		<b>X</b>
<b>27</b> 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		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>c</b> 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		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		<b>X</b>
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>a</b> 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		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	<b>X</b>	

**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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1a</b>	0		
<b>1b</b>	0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<b>1c</b>			
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2a</b>	1		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
<b>2b</b>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3a</b>			
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4a</b>			
<b>b</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.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5a</b>			
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5b</b>			
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>5c</b>			
<b>6a</b>	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?		X
<b>6a</b>			
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
<b>7a</b>			
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>7c</b>			
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>7e</b>			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>7f</b>			
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9a</b>			
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
<b>11a</b>			
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		X
<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13a</b>			
<b>b</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		
<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand		
<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14a</b>			
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
<b>14b</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

**Section A. Governing Body and Management**

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

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

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

**Section C. 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.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **SOUTHERNMOST HOMLESS ASSISTANCE LE PO BOX 2990**

**KEY WEST**

**FL 33050**

**305-292-4404**

**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 organizations 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) <b>KEN GENTILE</b> VICE CHAIR	2.00	X		X				0	0	0
(2) <b>RAIETTE AVAEL</b> DIRECTOR	1.00	X						0	0	0
(3) <b>ROGER MCVEIGH</b> TREASURER	2.00	X		X				0	0	0
(4) <b>RICHARD CASEY</b> DIRECTOR	1.00	X						0	0	0
(5) <b>ROSEMARY ENRIGHT</b> CHAIR	2.00	X		X				0	0	0
(6) <b>MICHAEL BROWNING</b> DIRECTOR	1.00	X						0	0	0
(7) <b>MICHAEL HAYES</b> DIRECTOR	1.00	X						0	0	0
(8) <b>BILL MANN</b> SECRETARY	2.00	X		X				0	0	0
(9) <b>ALAN TIETELBAUM</b> DIRECTOR	1.00	X						0	0	0
(10) <b>NANCY ROMAIN</b> DIRECTOR	1.00	X						0	0	0
(11) <b>PATRICE SANDERS</b> DIRECTOR	1.00	X						0	0	0
(12) <b>TOMMY TAYLOR</b> DIRECTOR	1.00	X						0	0	0
(13) <b>WENDY COLES</b> EXECUTIVE DIRECTOR	40.00			X	X	X		52,000	0	0
(14)										
(15)										
(16)										

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

(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			
(17) .....									
(18) .....									
(19) .....									
(20) .....									
(21) .....									
(22) .....									
(23) .....									
(24) .....									
(25) .....									
(26) .....									
(27) .....									
(28) .....									
<b>1b Sub-total</b> .....							<b>52,000</b>		
<b>c Total from continuation sheets to Part VII, Section A</b> .....									
<b>d Total (add lines 1b and 1c)</b> .....							<b>52,000</b>		

**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
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		<b>X</b>
<b>4</b> 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 .....		<b>X</b>
<b>5</b> 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 .....		<b>X</b>

**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
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>			
	<b>b</b> Membership dues	<b>1b</b>			
	<b>c</b> Fundraising events	<b>1c</b>			
	<b>d</b> Related organizations	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>	112,292		
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	6,430		
	<b>g</b> Noncash contributions included in lines 1a-1f: \$				
	<b>h Total.</b> Add lines 1a-1f		118,722		
<b>Program Service Revenue</b>	<b>2a</b> MEMBERSHIP DUES AND FEES	<b>Busn. Code</b>	10,776	10,776	
	<b>b</b>				
	<b>c</b>				
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue				
	<b>g Total.</b> Add lines 2a-2f		10,776		
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		677	677	
	<b>4</b> Income from investment of tax-exempt bond proceeds				
	<b>5</b> Royalties				
	<b>6a</b> Gross Rents	(i) Real (ii) Personal			
	<b>b</b> Less: rental exps.				
	<b>c</b> Rental inc. or (loss)				
	<b>d</b> Net rental income or (loss)				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	<b>b</b> Less: cost or other basis & sales exps.				
	<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss)				
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>			
	<b>b</b> Less: direct expenses	<b>b</b>			
	<b>c</b> Net income or (loss) from fundraising events				
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>			
	<b>b</b> Less: direct expenses	<b>b</b>			
	<b>c</b> Net income or (loss) from gaming activities				
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>				
<b>b</b> Less: cost of goods sold	<b>b</b>				
<b>c</b> Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>		<b>Busn. Code</b>			
<b>11a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue					
<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions		130,175	11,453	0	0

**Part IX Statement of Functional Expenses**

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
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	52,000	39,448	12,552	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	4,801	3,434	1,367	
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	6,000		6,000	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 7				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses	1,409		1,409	
14	Information technology				
15	Royalties				
16	Occupancy	4,293		4,293	
17	Travel	3,140		3,140	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	838		838	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	1,296		1,296	
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	SUBCONTRACTED SERVICES- G	747,270	747,270		
b	HMIS SOFTWARE	5,793	1,260	4,533	
c	DUES AND SUBSCRIPTIONS	1,553		1,553	
d	STAFF DEVELOPMENT	192	150	42	
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	828,585	791,562	37,023	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
<b>Assets</b>	1 Cash—non-interest bearing	357,897	1	23,128
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	375,000	3	34,381
	4 Accounts receivable, net		4	
	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		8	
	9 Prepaid expenses and deferred charges	919	9	919
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	733,816	16	58,428	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	6,513	17	29,535
	18 Grants payable		18	
	19 Deferred revenue		19	
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25	6,513	26	29,535
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	19,175	27	28,893
	28 Temporarily restricted net assets	708,128	28	
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 <b>Total net assets or fund balances</b>	727,303	33	28,893	
34 <b>Total liabilities and net assets/fund balances</b>	733,816	34	58,428	

**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	130,175
2	Total expenses (must equal Part IX, column (A), line 25)	2	828,585
3	Revenue less expenses. Subtract line 2 from line 1	3	-698,410
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	727,303
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
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	28,893

**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.	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a 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.	X	

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

**2010**

Open to Public Inspection

Name of the organization **SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.**

Employer identification number  
**65-0874896**

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

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

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

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

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

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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	773,468	151,850	936,554	929,996	129,498	2,921,366
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	773,468	151,850	936,554	929,996	129,498	2,921,366
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						2,921,366

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>7</b> Amounts from line 4	773,468	151,850	936,554	929,996	129,498	2,921,366
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						2,921,366
<b>12</b> Gross receipts from related activities, etc. (see instructions)						11,453
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here					<input checked="" type="checkbox"/>	

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

<b>14</b> Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	100.00%
<b>15</b> Public support percentage from 2009 Schedule A, Part II, line 14	<b>15</b>	100.00%
<b>16a 33 1/3% support test—2010.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support test—2009.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>17a 10%-facts-and-circumstances test—2010.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and 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>b 10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and 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>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

**Section A. Public Support**

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

**Section B. Total Support**

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

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

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

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

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

- 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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Employer identification number

65-0874896

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 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Table with 3 columns: Line number, Description, Held at the End of the Tax Year. Includes questions 1-9 regarding conservation easements.

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

Table with 3 columns: Line number, Description, Amount. Includes questions 1a, 1b, 2, and 3 regarding collections of art and historical treasures.

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

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

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

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

**Part V Endowment Funds. Complete if 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?
- 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				

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

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

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

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

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

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

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

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







SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2010

Open to Public  
Inspection

Name of the organization **SOUTHERNMOST HOMELESS ASSISTANCE  
LEAGUE, INC.**

Employer identification number  
**65-0874896**

Form 990 - Organization's Mission or Most Significant Activities

TO PROVIDE ADVOCACY AND SUPPORTING PROGRAMS THAT REDUCE HOMELESSNESS IN  
MONROE COUNTY FLORIDA BY ACTING AS THE LEAD AGENCY IN A COALITION THAT  
EFFECTIVELY DISTRIBUTES RESOURCES THROUGH A NETWORK OF SERVICE PROVIDERS TO  
PEOPLE THAT ARE HOMELESS OR AT RISK OF HOMELESSNESS IN MONROE COUNTY

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

THE BOARD TREASURER REVIEWS THE 990 BEFORE THE DRAFT OF THE 990 IS PROVIDED  
TO THE BOARD OF DIRECTORS. BOARD OF DIRECTORS PERFORMS A FINAL REVIEW AND  
THEN PROVIDES COMMENTS AND APPROVAL TO ISSUE.

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

ALL TRANSACTIONS THAT MAY HAVE CONFLICT OF INTEREST IMPLICATIONS AND ANY  
CHANGES IN RELATIONSHIPS AND STATUS OF BOARD OF DIRECTOR MEMBERS ARE  
MONITORED AND DISCUSSED AT MONTHLY BOARD MEETINGS.

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

ALL COMPENSATION MATTERS ARE SUBJECT TO REVIEW AND APPROVAL OF THE BOARD OF  
DIRECTORS BEFORE IMPLEMENTATION.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

UPON REQUEST ALL GOVERNING DOCUMENTS, POLICIES, FINANCIAL STATEMENTS AND  
TAX RETURNS ARE MADE AVAILABLE TO THE GENERAL PUBLIC



Category: Housing

# SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE INC

[Donate Now](#)

Key West, FL

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

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### SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE INC

Physical Address: **1100 Simonton St  
Key West, FL 33040**  
EIN: **65-0874896**  
Web URL: [www.shal.cc](http://www.shal.cc)

*Detailed Financial and People Data included in the GuideStar Premium Report*

	<b>GuideStar Seal</b>	Organization does not have a GuideStar Exchange Seal
	<b>Registered with IRS</b>	Legitimacy information is available
	<b>Financial Data</b>	Annual Revenue and Expense data reported
	<b>Forms 990</b>	2010 Forms 990 filed with the IRS
	<b>Mission Objectives</b>	Mission Statement is available
	<b>Impact Statement</b>	Impact Statement is <i>not</i> available
		No Personal Reviews available

## Legitimacy Information

- [Summary](#)
- [Financials](#)
- [Forms 990 & Docs](#)
- [People](#)
- [Programs & Help](#)
- [News](#)

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

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

*Learn more about GuideStar Charity Check, the only pre-grant due diligence tool that is 100% compliant with IRS Rev. Proc 2011-33.*

## Forms 990 from IRS

View IRS Form 990 data for the following years:

### 2010 Form 990

#### Digitizing IRS Form 990 Data

*Forms 990 for 2010 are included in the GuideStar Premium Report. [Upgrade Now](#)*

## Annual Revenue & Expenses

Fiscal Year Starting: **Jul 01, 2009**  
Fiscal Year Ending: **Jun 30, 2010**

### Revenue

**Total Revenue**                      **\$931,053**

### Expenses

**Total Expenses**                      **\$264,737**

#### *Is this information up-to-date?*

*Claim your report and update your GuideStar Exchange profile today!*

*Financial data from Forms 990 for Year 2010 are included in the GuideStar Premium Report. [Upgrade Now](#)*

## Basic Organization Information

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE INC

**Physical Address:**    1100 Simonton St

Key West, FL 33040

**EIN:**                                      65-0874896

**Web URL:**                              [www.shal.cc](http://www.shal.cc)

**Telephone:**                            305-292-4404

**NTEE Category:**                    L Housing, Shelter

L01 (Alliance/Advocacy Organizations)

**Year Founded:**                      1999

**Ruling Year:**                         1999

## Mission Statement

Mission is to plan, facilitate, coordinate, advocate for, and support all community efforts that address homelessness in Monroe County It is a community coalition dedicated to special needs of people who are homeless or at risk of homelessness

## Expert Reviews

There are no Expert Reviews for this organization. Learn more about [TakeAction@GuideStar](mailto:TakeAction@GuideStar).

## Impact Statement

This organization has not provided an impact statement.

## Personal Reviews

There are no reviews for this organization.

**Write a Review**

Powered by 

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

DEPARTMENT OF THE TREASURY

Date: JAN 21 1999

Employer Identification Number:  
65-0874896  
DLN:  
17053356009028  
Contact Person:  
D. A. DOWNING ID# 31505  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
509(a)(1)  
Advance Ruling Period Begins:  
July 06, 1998  
Advance Ruling Period Ends:  
December 31, 2002  
Addendum Applies:  
No

SOUTHERNMOST HOMELESS ASSISTANCE  
LEAGUE INC  
3930 S ROOSEVELT DR STE E303  
KEY WEST, FL 33040

Dear Applicant:

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

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

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

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

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

SOUTHERNMOST HOMELESS ASSISTANCE

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

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

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

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

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

SOUTHERNMOST HOMELESS ASSISTANCE

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

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

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

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

SOUTHERNMOST HOMELESS ASSISTANCE

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

Sincerely yours,

  
District Director

Enclosure(s) :  
Form 872-C

Form **872-C**

(Rev. July 1993)

Department of the Treasury  
Internal Revenue Service

### Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

1141-7-3

OMB No. 1545-0056

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Southernmost Homeless Assistance League, Inc.

*(Exact legal name of organization as shown in organizing document)*

3930 S. Roosevelt Drive E303, Key West, FL 33040

*(Number, street, city or town, state, and ZIP code)*

and the

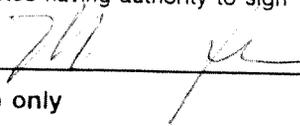
District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

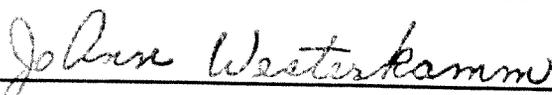
Ending date of first tax year December 31, 1998  
*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
Southernmost Homeless Assistance League, Inc.	December 1, 1998

Officer or trustee having authority to sign	Title ▶ Chair
Signature ▶  Mark L. Szurek	

**For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
<u>G. Ashley Bullard</u> District Director	JAN 20 1999

By ▶  Group Manager.

## PERSONNEL (Per) / MEMBER AND EMPLOYEE POLICIES AND PROCEDURES SECTION 2

Personnel Policy (Per) 2.01. EQUAL ACCESS AND EQUAL SERVICES OBJECTIVES. It is the policy of SHAL to provide equal opportunity in all phases of its programs and activities to all people, without regard to race, religion, gender, marital status, age, national origin, handicap, or sexual orientation.

Purpose: To provide fairness, lack of bias and uniformity in those matters that affect the organization.

Per 2.02. QUALITY RECRUITMENT AND RETENTION AMONG MEMBERS. It is the policy of SHAL to encourage its member organizations to attract the best professionals for their organizations without regard to age, gender, color, race, religion, national origin, sexual orientation or handicap.

Purpose: Retention of best qualified personnel regardless of age, gender, color, race, religion, national origin, sexual orientation or handicap among member agencies.

Per 2.03. RECRUITMENT AND APPOINTMENT; DISCRIMINATION. It is the policy of SHAL to recruit the best qualified person(s) without regard to age, gender, marital status, color, race, religion, national origin, handicap, sexual orientation or any other potentially discriminatory factors, to serve as members and Board members of this organization.

Purpose: Equal access to membership in SHAL without bias or discrimination.

Procedure:

1. The membership recruitment process will be conducted so as to ensure, to the extent practical, that persons from all sectors of the community are aware of available Board vacancies and membership opportunities.
2. SHAL will receive and investigate complaints from interested parties related to alleged discriminatory practices Using the grievance procedure in Org. 1.10
3. In implementing its commitment to equal access, SHAL will make reasonable accommodations for members with known disabilities.

Per. 2.04. COMPENSATION. No Board Officer or Director shall collect or accept compensation for services.

Purpose: To ensure voluntary member participation.

Procedure: The Board may reimburse its members for reasonable costs incurred in the performance of activities or work conducted on behalf of the organization. Such compensation must be approved by the Board. No conflict of interest exists when work performed by a member is conducted on behalf of the Board when such work is approved by a simple majority of the Board.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

LETTER OF COMMUNICATION WITH BOARD OF DIRECTORS

June 30, 2011

**SMITH, BUZZI & ASSOCIATES, LLC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
2103 CORAL WAY, SUITE 305  
MIAMI, FLORIDA 33145  
TEL. (305) 285-2300  
FAX (305) 285-2309

JULIO M. BUZZI, C.P.A.  
JOSE E. SMITH, C.P.A.

MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

November 10, 2011

Board of Directors  
Southernmost Homeless Assistance League, Inc.

We have audited the financial statements of the Southernmost Homeless Assistance League, Inc. for the year ended June 30, 2011, and have issued our report thereon dated November 10, 2011. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated October 20, 2011, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Southernmost Homeless Assistance League, Inc. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Southernmost Homeless Assistance League, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Southernmost Homeless Assistance League, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the Southernmost Homeless Assistance League, Inc. during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all unknown and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Managements Representations*

We have requested certain representations from management that are included in the management representation letter dated November 10, 2011.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Southernmost Homeless Assistance League, Inc.'s financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Southernmost Homeless Assistance League, Inc.'s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the Southernmost Homeless Assistance League, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

*Smith, Buzzi & Associates, LLC.*

Smith, Buzzi & Associates, LLC.  
Certified Public Accountants

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

MANAGEMENT LETTER

JUNE 30, 2011

**SMITH, BUZZI & ASSOCIATES, LLC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
2103 CORAL WAY, SUITE 305  
MIAMI, FLORIDA 33145  
TEL. (305) 285-2300  
FAX (305) 285-2309

JULIO M. BUZZI, C.P.A.  
JOSE E. SMITH, C.P.A.

MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

November 10, 2011

Board of Directors  
Southernmost Homeless Assistance League, Inc.:

We have audited the financial statements of the Southernmost Homeless Assistance League, Inc. for the year ended June 30, 2011, and have issued our reports thereon dated November 10, 2011. 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 Auditors Report on the basic financial statements; Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards. Disclosures in those reports, which are dated November 10, 2011, should be considered in conjunction with this management letter. However, this letter does not affect the reports listed above.

In planning and performing our audit of the financial statements of the Southernmost Homeless Assistance League, 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 its internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the internal control structure.

A control deficiency exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency or a combination of control deficiencies, that adversely affects the ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by the Southernmost Homeless Assistance League, Inc.'s internal control.

November 10, 2011

Board of Directors  
Southernmost Homeless Assistance League, Inc.  
Page 2

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

Our consideration of the internal control structure was limited for the purpose described above and would not necessarily identify all matters in the internal control structure that might be significant deficiencies or material weaknesses. However, we noted no matters involving internal control structure and its operation that we consider to be material weaknesses or significant deficiencies as defined above.

During our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies and are summarized in Exhibit I.

This letter is intended solely for the information and use of the Board of Directors and management of the Southernmost Homeless Assistance League, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by the Executive Director of the Organization during the course of our audit. We shall be pleased to discuss, at your convenience, the comments presented in this letter and provide any assistance that you may require for the implementation of our recommendations.

Very truly yours,

*Smith, Buzzi & Associates, LLC.*

Smith, Buzzi & Associates, LLC.

1. FINDING

The Organization does prepare formal bank reconciliations on a timely basis. However, we noted one instance wherein several checks were voided and the general ledger cash balances had to be reinstated along with the corresponding accounts payable.

RECOMMENDATION

All banking activity needs to be recorded in the respective period's books. All reconciling items identified in the monthly bank reconciliations need to be investigated and resolved within the next operating cycle if possible or practical. If these items are not investigated and resolved on a timely basis, the reliability of the financial statements could be compromised.

MANAGEMENT RESPONSE

Management recognizes the importance of clearing bank reconciling items timely.

2. FINDING

During our review of prior year balances and net assets, we found that ending figures in the Company's accounting records did not reconcile with the fiscal 2010 audited financial statements. This was the direct result of prior year adjustments not being posted to the final general ledger related to fiscal 2010. The effect was to misstate revenues in the internal records for fiscal 2011.

RECOMMENDATION

We recommend that the year end books be reconciled with the audit and all appropriate adjustments be made in order to ensure consistency. Proper recording of transactions and adjustments in the period to which they pertain is the basis for relevant and reliable financial statements.

MANAGEMENT RESPONSE

We concur with the above finding and have already taken the necessary steps in order to make sure that all adjustments are reconciled and ending books match the audited balances.

3. FINDING

During our review of operations we noted that volunteer hours are not tracked.

RECOMMENDATION

We recommend that volunteer hours be tracked using a reliable method and that a value be assigned to such hours using reasonable rates per hour as may be established by a grantor organization. Tracking hours and assigning a value to them will help to show readers that the organization is able to attract public support to further its mission and result in financial statements that are more reflective of the organization's activities.

MANAGEMENT RESPONSE

We concur with the above finding and will investigate adopting processes to track volunteer hours and other forms of in-kind contributions.

**HELPLINE, INC. 305-296-4357**  
**KWPD 305-809-1111**  
**LIBRARY 305-292-3595**

**SHELTERS**

**KOTS 305-292-2744**  
 Domestic Abuse Shelter 305-292-6647  
 Samuel's House 305-296-0240 ext. 10

**FOOD**

Soup Kitchen (daily) 305-294-2772  
 MCC (W, Th, F) 305-294-8912  
 SOS Mission 305-292-3013  
 Food Stamps 866-762-2237

**CLOTHING**

St. Peter's 305-296-2346  
 Salvation Army 305-294-5611 ext. 10  
 MCC 305-294-8912

**HEALTH CARE**

Lower Keys Medical Ctr. 305-294-5531  
 Primary Care Clinic 305-292-5885  
 Roosevelt Sands Clinic 305-809-5680  
 Guidance Care Center 305-434-7660  
 DePoo Hospital 305-294-5531 xt. 8330  
 Rural Health Network 305-292-6422  
 Lions Eye Clinic 305-296-5466  
 Veteran's Affair 305-293-4863  
 Womankind 305-294-4004

**IMPORTANT NUMBERS**

AIDS Help 305-296-6196  
 Anchors Aweigh (AA) 305-296-7888  
 Catholic Charities 305-292-9790  
 FL Keys Outreach Coalition:

Men's Programs - 305-293-0641  
 Womens Programs - 305-293-0641  
 FL Workforce 305-292-6762  
 Heron Peacock Supported Living 305-295-8693

Legal Services (LK) 877-715-7464  
 Medicaid Hotline 888-367-6554  
 Monroe County Health Dept. 305-293-7500

Monroe County Housing Authority 305-296-5621  
 Monroe County Social Services 305-292-4408

Narcotics Anonymous 305-664-2270  
 Project Lighthouse 305-292-0999  
 Social Security 855-285-6010

TRUE Fund (MEDS) 305-294-4195  
 Veterans Affairs 305-295-5150  
 Wesley House 305-809-5000

**Coordinated By:**  
 Southernmost Homeless Assistance League  
 (SHAL)  
 P O Box 2990  
 Key West, FL 33045  
 305-292-4404

**MOBILE OUTREACH PROJECT**

Helping People Help Themselves  
*Serving The Lower Keys*

**SITE SCHEDULE**

**SOS Mission-Stock Island:**  
 Monday  
 10:00am - 11:00am

**Big Pine:**  
 Wednesday  
 10:00am - 1:00pm  
 (1<sup>st</sup> & 3<sup>rd</sup> Wed.-St. Peter's; 2<sup>nd</sup> & 4<sup>th</sup> Wed.-United Methodist Church)

**Bayview Park:**  
 Friday  
 9:00am - 11:00am

**Simonton Beach:**  
 Tues. & Thurs.  
 9:00am - 11:00am

**Higgs Beach:**  
 Mon. - Fri.  
 12:30pm - 2:00pm

**Soup Kitchen:**  
 Mon. - Fri.  
 2:30pm - 4:00pm

**RV NOW AVAILABLE ON SATURDAY'S**  
 8:30am-3:30pm By Appointment

**305-600-7624**

# SHAL

Southernmost Homeless Assistance League

**K.O.T.S. & (1b) HOT SHOWERS**

**(1c) Keys Overnight Temporary Shelter**  
 9837 College Rd.  
 Key West, FL 33040

**HOSPITAL**  
 Lower Keys Medical Center  
 6900 College Rd.  
 (18) Monroe County Sheriff's Office & Detention Center (MCDG)  
 5525 College Road

**(2) Primary Care Clinic**  
 (7) DePoo Hospital

**(10) Fla. Dept of Children & Families (FOOD STAMPS)**  
 (13) One Stop Career Center Vocational Rehab

**(3) Care Center for Mental Health**

**(17) Key West Police Station**  
 100 N. Roosevelt Blvd

**(11) Metropolitan Community Church**

**(14) Social Security**

**(15) St. Peter's Church**

**Post Office**  
 400 Whitehead St

**Community Pool (Showers)**  
 300 Central St

**(8) Anchors Away AA / NA Clubhouse**  
 404 Virginia St

**(12) GATO BUILDING**  
 Monroe County Social Services  
 Monroe County Health Dept

**(5) Catholic Charities**  
 - St. Clare's Clinic  
 - St. Francis House  
 - St. Mary's Soup Kitchen  
 Mon - Sat @ 4:00 pm

**(6) Salvation Army**

**(16) DMV**  
 Greyhound Bus Station  
 3836 S. Roosevelt Blvd - 286-0072  
 Key West International Airport (EYW)

**Veterans Clinic**  
 (VA Office located at White & Thurman)

**Department of Juvenile Justice (DJJ)**  
 Samuels House  
 Women's Emergency Shelter

**Libra Club Eye Clinic**

**Bayview Park**

**Monroe County Library**  
 w/ Internet Access  
 700 Fleming St

**Masonry Squares**

**Key West Bright Sunscreen**

**Key West Bright Church**

**Rest Beach**

**Higgs Beach and Park**  
 (Showers)  
 White Street Pier

**Smathers Beach (Showers)**

**Bridle Path**  
 Ordinance in Effect  
 -NO CAMPING-

**South Roosevelt Blvd**

**Key West Overseas**

**Key West Overseas**