

Sandor Wiener School of Opportunity - North and South Campus

ATTACHMENT 4-4

ARC SOUTH FLORIDA - AUDIT REPORT 2009

ASSOCIATION FOR
RETARDED CITIZENS,
SOUTH FLORIDA, INC.

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

September 30, 2009 and 2008

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
September 30, 2009 and 2008

TABLE OF CONTENTS

PAGES

FINANCIAL STATEMENTS

Independent Auditors' Report	1
Statements of Financial Position	2
Statements of Activities	3
Statement of Functional Expenses - for the year ended September 30, 2009	4-5
Statement of Functional Expenses - for the year ended September 30, 2008	6-7
Statements of Cash Flows	8
Notes to Financial Statements	9-16

COMPLIANCE AND INTERNAL CONTROLS

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 <u>Government Auditing Standards</u>	17-18
--	-------

FINANCIAL STATEMENTS



KEEFE, MCCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

JOHN R. KEEFE, C.P.A.
STEVEN H. WOODS, C.P.A.
DAVID T. WILLIAMS, C.P.A.
JOSEPH D. LEO, C.P.A.
WILLIAM G. BENSON, C.P.A.
KENNETH G. SMITH, C.P.A.
LOUIS R. PROIETTO, C.P.A.

CYNTHIA L. CALVERT, C.P.A.
ISRAEL J. GOMEZ, C.P.A.
JAMES R. LARAWAY, C.P.A.
JOHN E. MCCULLOUGH, C.P.A. (RETIRED)
THOMAS T. CARPENTER, C.P.A. (RETIRED)
PAUL B. SNEIDER, C.P.A. (RETIRED)
BRIAN D. PINNELL, C.P.A. (RETIRED)

ROSS S. GOTTHOFFER, C.P.A.

6550 NORTH FEDERAL HIGHWAY
SUITE 410
FORT LAUDERDALE, FLORIDA 33308
(954) 771-0896
FAX: (954) 938-9353
E-MAIL: kmc@kmc CPA.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Association for Retarded Citizens, South Florida, Inc.
Miami, Florida.

We have audited the accompanying statements of financial position of the Association for Retarded Citizens, South Florida, Inc. (the "Association") (a not-for-profit organization) as of September 30, 2009 and 2008, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association at September 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated February 18, 2010 on our consideration of the Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Keefe, McCullough & Co., LLP
KEEFE, MCCULLOUGH & CO., LLP

Fort Lauderdale, Florida
February 18, 2010

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
STATEMENTS OF FINANCIAL POSITION
September 30, 2009 and 2008

A S S E T S

	<u>2009</u>	<u>2008</u>
ASSETS:		
Cash and cash equivalents	\$ 17,867	\$ 29,869
Restricted cash - client funds	51,791	51,659
Grants receivable	380,597	503,551
Unconditional promises to give	203,550	255,000
Accounts receivable, less allowance for uncollectible accounts of \$ 96,000 in 2009 and \$ 111,068 in 2008	258,616	218,577
Prepaid expenses and other assets	34,276	103,834
Due from affiliate	180,888	307,189
Property and equipment, less accumulated depreciation of \$ 2,507,635 and \$ 2,432,447, respectively	1,436,464	1,557,157
Loan costs, less accumulated amortization of \$ 15,301 and \$ 13,179, respectively	9,129	11,251
Deposits	<u>6,828</u>	<u>8,905</u>
Total assets	\$ <u>2,580,006</u>	\$ <u>3,046,992</u>

L I A B I L I T I E S A N D N E T A S S E T S

LIABILITIES:		
Accounts payable	\$ 102,342	\$ 226,929
Client funds payable	51,791	51,659
Accrued expenses	156,464	160,018
Accrued employee leave benefits	149,987	143,732
Deferred revenue	228,912	329,844
Debt	<u>1,107,174</u>	<u>1,407,520</u>
Total liabilities	<u>1,796,670</u>	<u>2,319,702</u>
NET ASSETS:		
Temporarily restricted	203,550	255,000
Unrestricted	<u>579,786</u>	<u>472,290</u>
Total net assets	<u>783,336</u>	<u>727,290</u>
Total liabilities and net assets	\$ <u>2,580,006</u>	\$ <u>3,046,992</u>

The accompanying notes to financial statements are an integral part of these statements.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended September 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
UNRESTRICTED NET ASSETS:		
Operating revenue and public support:		
Operating revenue		
Net client service revenue	\$ 3,889,978	\$ 4,406,731
Grants and contracts for Association operations	2,606,123	2,856,819
United Way Services funding released from restriction	322,850	255,000
United Way Services funding	-	85,000
Other operating revenues	16,241	9,873
Total operating revenue	<u>6,835,192</u>	<u>7,613,423</u>
Public support:		
Donated services	130,302	130,302
Fundraising	107,475	118,929
Contributions	120,343	59,027
Total public support	<u>358,120</u>	<u>308,258</u>
Total operating revenue and public support	<u>7,193,312</u>	<u>7,921,681</u>
Expenses:		
Program services, including provisions for depreciation of \$ 126,222 and \$ 141,171, interest expense of \$ 70,330 and \$ 93,154, respectively	6,379,003	7,289,464
General and administrative, including provisions for depreciation of \$ 49,246 and \$ 31,036 and interest expense of \$ 6,574 and \$ 6,549, respectively	785,997	811,318
Fundraising	77,380	59,676
Total expenses	<u>7,242,380</u>	<u>8,160,458</u>
Total operating revenue and public support over (under) expenses	<u>(49,068)</u>	<u>(238,777)</u>
Nonoperating revenues:		
Gain on sale of assets	156,223	-
Miscellaneous income	-	176
Interest income	341	3,665
Total nonoperating revenues	<u>156,564</u>	<u>3,841</u>
Increase (decrease) in unrestricted net assets	<u>107,496</u>	<u>(234,935)</u>
TEMPORARILY RESTRICTED NET ASSETS:		
Services funding for the succeeding year	271,400	255,000
Services funding released from restrictions	(322,850)	(255,000)
Increase (decrease) in temporarily restricted net assets	<u>(51,450)</u>	<u>-</u>
Change in net assets	56,046	(234,935)
NET ASSETS, beginning of the year	<u>727,290</u>	<u>962,225</u>
NET ASSETS, end of the year	<u>\$ 783,336</u>	<u>\$ 727,290</u>

The accompanying notes to financial statements are an integral part of these statements.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2009

	<u>Adult Services</u>	<u>Child Services</u>	<u>Guardianship</u>
EXPENSES:			
Salaries and other personnel costs	\$ 1,408,726	\$ 3,176,261	\$ 163,218
General and administrative	234,274	250,566	8,405
Occupancy	160,136	354,661	15,208
Direct program purchased goods and services	48,664	208,677	804
Contributed services	130,302	-	-
Interest expense	32,954	35,092	2,284
Provision (credit) for bad debts	-	-	(20,704)
Dues to Florida Association for Retarded Citizens	-	140	140
	<u>2,015,056</u>	<u>4,025,397</u>	<u>169,355</u>
Total expenses before provision for depreciation			
Provision for depreciation	<u>55,440</u>	<u>70,782</u>	<u>-</u>
Total expenses	<u>\$ 2,070,496</u>	<u>\$ 4,096,179</u>	<u>\$ 169,355</u>

The accompanying notes to financial statements are an integral part of these statements.

<u>Total Programs</u>	<u>General and Administration</u>	<u>Fundraising</u>	<u>2009 Total</u>
\$ 4,772,323	\$ 584,537	\$ 16,793	\$ 5,373,653
506,422	63,755	28,407	598,584
535,013	70,479	2,123	607,615
258,815	10,986	30,057	299,858
130,302	-	-	130,302
70,330	6,574	-	76,904
(20,704)	-	-	(20,704)
<u>280</u>	<u>420</u>	<u>-</u>	<u>700</u>
<u>6,252,781</u>	<u>736,751</u>	<u>77,380</u>	<u>7,066,912</u>
<u>126,222</u>	<u>49,246</u>	<u>-</u>	<u>175,468</u>
\$ <u><u>6,379,003</u></u>	\$ <u><u>785,997</u></u>	\$ <u><u>77,380</u></u>	\$ <u><u>7,242,380</u></u>

The accompanying notes to financial statements are an integral part of these statements.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2008

	<u>Adult Services</u>	<u>Child Services</u>	<u>Guardianship</u>
EXPENSES:			
Salaries and other personnel costs	\$ 1,655,793	\$ 3,517,417	\$ 200,465
General and administrative	303,730	319,084	10,705
Occupancy	238,917	322,244	15,773
Direct program purchased goods and services	40,254	273,080	2,945
Contributed services	130,302	-	-
Interest expense	43,390	46,756	3,008
Provision for bad debts	-	-	-
Dues to Florida Association for Retarded Citizens	<u>9,346</u>	<u>15,084</u>	<u>-</u>
Total expenses before provision for depreciation	<u>2,421,732</u>	<u>4,493,665</u>	<u>232,896</u>
Provision for depreciation	<u>65,979</u>	<u>75,192</u>	<u>-</u>
Total expenses	<u>\$ 2,487,711</u>	<u>\$ 4,568,857</u>	<u>\$ 232,896</u>

The accompanying notes to financial statements are an integral part of these statements.

<u>Total Programs</u>	<u>General and Administration</u>	<u>Fundraising</u>	<u>2008 Total</u>
\$ 5,373,675	\$ 604,826	\$ 18,513	\$ 5,997,014
633,519	65,381	15,811	714,711
576,934	56,211	3,363	636,508
316,279	7,042	21,989	345,310
130,302	-	-	130,302
93,154	6,549	-	99,703
-	38,000	-	38,000
<u>24,430</u>	<u>2,273</u>	<u>-</u>	<u>26,703</u>
<u>7,148,293</u>	<u>780,282</u>	<u>59,676</u>	<u>7,988,251</u>
<u>141,171</u>	<u>31,036</u>	<u>-</u>	<u>172,207</u>
\$ <u><u>7,289,464</u></u>	\$ <u><u>811,318</u></u>	\$ <u><u>59,676</u></u>	\$ <u><u>8,160,458</u></u>

The accompanying notes to financial statements are an integral part of these statements.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 56,046	\$ (234,935)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Provisions for depreciation and amortization	177,591	175,006
(Gain) loss on sale of assets	(156,223)	-
Provisions (credit) for bad debts	(20,704)	47,000
Changes in assets and liabilities:		
(Increase) decrease in restricted cash - client funds	(132)	11,194
(Increase) decrease in grants receivable	122,954	255,085
(Increase) decrease in unconditional promises to give	51,450	-
(Increase) decrease in accounts receivable	(19,335)	(104,295)
(Increase) decrease in prepaid expenses and other assets	69,558	(66,984)
(Increase) decrease in due from affiliate	126,301	(102,078)
(Increase) decrease in deposits	2,077	-
Increase (decrease) in accounts payable	(124,590)	79,449
Increase (decrease) in client funds payable	132	(11,194)
Increase (decrease) in accrued expenses	(3,554)	39,688
Increase (decrease) in accrued employee leave benefits	6,255	5,528
Increase (decrease) in deferred revenue	(100,932)	30,547
Net cash provided by operating activities	<u>186,894</u>	<u>124,011</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for purchases of property and equipment	(123,821)	(119,115)
Proceeds from disposition of property	<u>225,270</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>101,449</u>	<u>(119,115)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt	15,810	699,657
Payments on debt	<u>(316,155)</u>	<u>(674,684)</u>
Net cash provided by (used in) financing activities	<u>(300,345)</u>	<u>24,973</u>
Net change in cash	(12,002)	29,869
CASH AND CASH EQUIVALENTS, beginning of the year	<u>29,869</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, end of the year	<u>\$ 17,867</u>	<u>\$ 29,869</u>

The accompanying notes to financial statements are an integral part of these statements.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 1 - ORGANIZATION AND OPERATIONS

The Association for Retarded Citizens, South Florida, Inc. (the "Association") is a nonprofit charitable organization. The primary purpose of the Association is to provide advocacy for the human rights and welfare for persons with developmental disabilities in South Florida. The Association also provides direct services to persons with developmental disabilities where such services are unavailable or are in short supply in the community. Such services include:

Adult Services - A training, counseling and recreational program focusing on self-help skills, community living, vocational ability and motor skills for lower functioning adults.

Child Services - An early intervention program for children with developmental delays (between six weeks and three years of age), including educational services with speech, occupational and physical therapies.

Group Homes - Residential facilities providing a family-style setting as an alternative to an institutional, restricted atmosphere for duly diagnosed retarded persons.

Guardianship - The Association provides legal guardianship services for individuals with mental retardation under an appointment by the Dade County Courts.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation:

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Restricted and unrestricted revenue and support:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Noncash contributions are recorded at their fair value on the date received.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a 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 statements of activities as net assets released from restriction. The Association had no permanently restricted net assets as of September 30, 2009 and 2008.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Temporarily restricted net assets were as follows as of September 30, 2009 and 2008.

	2009	2008
Unconditional promises to give: Restricted for succeeding year activities	\$ <u>203,550</u>	\$ <u>255,000</u>
Total	\$ <u><u>203,550</u></u>	\$ <u><u>255,000</u></u>

Promises to give:

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases in liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The promises to give as of September 30, 2009 and 2008, are unconditional and due within the current accounting period. Uncollectible promises to give are expected to be insignificant based on historical experience and no allowance for uncollectible promises to give is considered necessary. The Association had no conditional promises to give as of September 30, 2009 and 2008.

Property and equipment:

Property and equipment are carried at cost if purchased or, if donated, at fair value on the date of donation, less allowances for depreciation. The Association follows the policy of providing for depreciation using the straight-line method over the estimated useful life of each type of asset which are as follows:

Buildings and improvements	25-40 years
Automotive equipment	3 years
Furniture and equipment	3-10 years

Donations of property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Without donor stipulations regarding how long donated assets must be maintained, the Association reports expirations of donor restrictions when the donated assets are placed in service, reclassifying temporarily restricted net assets to unrestricted net assets at that time.

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized.

Loan costs:

Loan costs are amortized over the term of the loans on a straight-line basis. Amortization on loan costs amounted to \$ 2,123 and \$ 2,123 for the years ended September 30, 2009 and 2008, respectively.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated services, facility use and contributed property:

The Association pays for most services requiring specific expertise. However, a number of other volunteers have donated significant amounts of their time. Because of the difficulty in determining the number of hours for such services, those items are not disclosed in the accompanying financial statements. However, when the value of donated services requires specific expertise, they are reflected in the financial statements as revenue and expenses at their fair value. For the years ended September 30, 2009 and 2008, the Association recorded \$ 130,302 as donated educational services which related to its Adult Services Program.

Revenue recognition:

Client service revenue is recognized when the services are provided. Amounts received but unearned are recorded as deferred revenue. Grant and contract revenue is recognized when the allowable costs as defined by the individual grants or contracts are incurred.

Functional expenses:

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated over the program and supporting services benefitted.

Income Taxes:

The Association is a not-for-profit organization, exempt from tax under Internal Revenue Code 501(c)(3); therefore, no tax provision has been made in the accompanying financial statements.

Joint costs of fundraising appeals:

The Association utilizes various pamphlets, brochures, and informational methods to inform the general public of their activities and to solicit funds. These costs are charged to fundraising.

Cash and cash equivalents:

The Association considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

The Association occasionally maintains cash balances with financial institutions which exceed federally insured amounts.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Allowance for doubtful accounts:

Management periodically reviews the accounts receivable balance and provides an allowance for accounts which may be uncollectible. At September 30, 2009 and 2008, management has provided for an allowance for doubtful accounts of \$ 96,000 and \$ 111,068, respectively.

Use of estimates:

The presentation 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.

NOTE 3 - CAPITAL ASSETS

The following is a schedule of property and equipment at September 30, 2009 and 2008.

		<u>2009</u>		<u>2008</u>
Building and improvements	\$	1,910,608	\$	2,041,860
Automotive equipment		798,036		728,823
Furniture and equipment		741,346		710,933
		<u>3,449,990</u>		<u>3,481,616</u>
Less accumulated depreciation		2,507,635		2,432,447
		<u>942,355</u>		<u>1,049,169</u>
Land		494,109		507,988
	\$	<u>1,436,464</u>	\$	<u>1,557,157</u>

NOTE 4 - GRANTS AND GOVERNMENTAL CONTRACTS FOR ASSOCIATION OPERATIONS

Funding agreements for services to be provided are entered into on an annual basis. The release of funds are subject to monies being made available by the federal government, Florida legislature, and other contracting agencies. Certain of these agreements may be terminated by either party with thirty days written notice.

Program expenditures made by the Association are subject to additional audit by grantor agencies. As a result of such audits, the grantor may require that amounts be returned. In certain instances, the grantor may increase its grant of funds to the Association to offset amounts which would otherwise be repayable based on audits.

In accordance with OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations and the Florida Single Audit Act, the Association is required to perform single audits when the required threshold of \$ 500,000 in grant expenditures from either source is exceeded. Accordingly, it is not subject to an audit in accordance with the provisions of the Florida Single Audit Act or OMB Circular A-133 for Federal awards and state financial assistance.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 5 - DEBT

Debt at September 30, 2009 and 2008 consisted of the following:

	<u>2009</u>	<u>2008</u>
Mortgage payable to bank in monthly installments of \$ 5,556, including interest at a fixed rate of 6.75% until October 2013, at which time the remaining principal balance and any unpaid interest is due. The note is collateralized by real property located at 5555 Biscayne Boulevard, Miami, Florida.	\$ 601,443	\$ 626,033
Revolving line of credit, bearing interest at one half percent above the prime rate (3.25% at September 30, 2009), payable in monthly installments of interest originally through October 2009. The revolving line was subsequently renewed in October 2009 with interest payable in monthly installments of 1% above the prime rate through October 2010 when all interest and principal are due. The maximum amount of borrowings outstanding may not exceed \$ 500,000. The note is collateralized by certain accounts receivable, property and equipment.	305,000	496,247
Mortgage note payable to a bank in monthly installments of \$ 1,488, including interest at a fixed rate of 8.50% and maturing in February 2018. The note is collateralized by real property located at 712 S.W. Krome Terrace; Homestead, Florida.	110,784	114,988
Note payable to a bank, including interest at a fixed rate of 9.75% until January 2009 where all principal and accrued interest was due. The note is collateralized by certain accounts receivable, property and equipment.	--	60,000
Loan payables to State of Florida, the proceeds from which were utilized for the purchase of two vehicles. Each year, the State intends to forgive one-fifth of the principal balance providing the vehicles have been used for the purposes prescribed. The loan is noninterest bearing. The loan is collateralized by the property with a net book value of approximately 57,700 as of September 30, 2009.	63,694	47,885

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 5 - DEBT (continued)

	2009	2008
Mortgage note payable to a bank in monthly installments of \$ 916, including fluctuating interest at 3.25% over the one-year Treasury Index, adjusted annually (1.78% at September 30, 2009) and maturing in February 2012. The note is collateralized by real property located at 10810 S.W. 145th Place; Miami, Florida.	23,231	31,539
Mortgage note payable to a bank in monthly installments of \$ 1,205, including fluctuating interest at 2.50% over the one-year Treasury Index, adjusted annually (1.78% at September 30, 2008) and originally maturing in February, 2012. The note is collateralized by real property located at 15023 S.W. 149th Court, Miami, Florida. The note was paid off during the year in connection with the sale of the property.	--	20,057
Note payable to a bank in monthly installments of \$ 516, including interest at a fixed rate of 6.9% and maturing in March 2010. This note is collateralized by certain automotive equipment.	3,022	8,783
Note payable to a bank in monthly installments of \$ 502, including interest at a fixed rate of 5.25% and maturing in February 2009. The note was collateralized by certain automotive equipment.	--	1,988
	1,107,174	1,407,520
Less current portion	371,067	633,530
	\$ 736,107	\$ 773,990

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 5 - DEBT (continued)

Future debt principal payments in the aggregate are approximately as follows:

<u>Year ending September 30</u>		<u>2009</u>
2010	\$	371,100
2011	\$	67,600
2012	\$	58,000
2013	\$	61,100
2014	\$	493,500
Thereafter	\$	55,900

NOTE 6 - LEASE COMMITMENT

The Association leases operating space for a monthly rental payment of \$ 2,500, with a \$ 5,000 annual increase every two years, until the lease expires in February, 2010. The lease contains the right to terminate with a 90-day written notice. The lease contains a renewal for two additional five-year options under the same terms and conditions, except the rental amount to be negotiated. The Association is in the process of renewing the lease. The Association also leases space for a monthly rental payment of approximately \$ 7,800, until the lease expires in June 2010. This lease contains a two-year renewal option. Rent expense amounted to \$ 127,159 and \$ 204,266 for the years ended September 30, 2009 and 2008, respectively.

Approximate future minimum lease payments required for these leases as of September 30, 2009 are as follows:

<u>Year ending September 30</u>		
2010	\$	106,300
Thereafter	\$	NONE

NOTE 7 - EMPLOYEE BENEFIT PLAN

The Association offers all employees a tax sheltered annuity under Internal Revenue Code Section 403(b). The employee is allowed to contribute up to a maximum of 20% of their annual gross wages, subject to certain limitations. No contributions are made by the Association to this plan.

ASSOCIATION FOR RETARDED CITIZENS,
SOUTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 8 - RELATED PARTY AND AFFILIATES

The Association has a financial relationship with another Organization named Guardianship and Case Management Services, Inc. (GCMS). This Organization is appointed by the probate court as guardian for certain individuals in the community and acts as a trustee for other individuals. The staff of the Association performs the service necessary to meet the needs of these individuals and the fees from GCMS are recognized by the Association as service revenue.

The Association is also related to Sandor Wiener School of Opportunity, Inc. (the Schools) through common board members and management. During the year, the Association paid various expenses on behalf of the Schools related to employee benefits, rent, and certain other operating expenses of the Schools as they were incurred. Total employee benefits attributable to this transaction totaled approximately \$ 64,300 and \$ 65,400 as of September 30, 2009 and 2008, respectively. Amount still due to the Association in connection with these expenses as of September 30, 2009 and 2008 is \$ 180,888 and \$ 307,189, respectively.

NOTE 9 - SUPPLEMENTAL CASH FLOW INFORMATION

Supplemental Disclosure of Other Cash Flow Information:

	<u>2009</u>	<u>2008</u>
Cash received during the year for - Interest	\$ 341	\$ 3,665
Cash paid during the year for - Interest	\$ 80,635	\$ 99,703

NOTE 10 - SUBSEQUENT EVENT

Subsequent to year end, the credit line was renewed through October 2010 (Note 5). Additionally, subsequent events were considered through the date of the auditor's report.

COMPLIANCE AND
INTERNAL CONTROLS



KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

JOHN R. KEEFE, C.P.A.
STEVEN H. WOODS, C.P.A.
DAVID T. WILLIAMS, C.P.A.
JOSEPH D. LEO, C.P.A.
WILLIAM G. BENSON, C.P.A.
KENNETH G. SMITH, C.P.A.
LOUIS R. PROIBTO, C.P.A.

CYNTHIA L. CALVERT, C.P.A.
ISRAEL J. GOMEZ, C.P.A.
JAMES R. LARAWAY, C.P.A.
JOHN E. McCULLOUGH, C.P.A. (RETIRED)
THOMAS T. CARPENTER, C.P.A. (RETIRED)
PAUL B. SNEIDER, C.P.A. (RETIRED)
BRIAN D. PINNELL, C.P.A. (RETIRED)

ROSS S. GOTTHOFFER, C.P.A.

6550 NORTH FEDERAL HIGHWAY
SUITE 410
FORT LAUDERDALE, FLORIDA 33308
(954) 771-0896
FAX: (954) 938-9353
E-MAIL: kmc@kmc CPA.com

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

To the Board of Directors
Association for Retarded Citizens, South Florida, Inc.
Miami, Florida

We have audited the financial statements of the Association for Retarded Citizens, South Florida, Inc. (a not-for-profit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated February 18, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Association for Retarded Citizens, South Florida, 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 Association for Retarded Citizens, South Florida, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control over financial reporting.

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 combination of control deficiencies, that adversely affects the organization's 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 organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

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

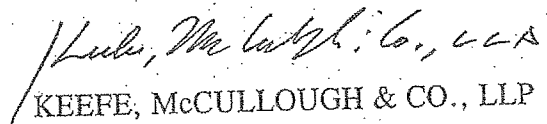
Association for Retarded Citizens, South Florida, Inc.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association for Retarded Citizens, South Florida, 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 or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the use of the Board of Directors, management, audit committee, Federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

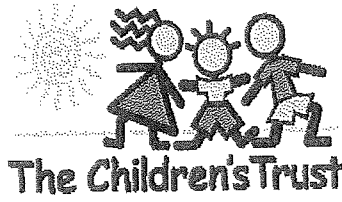

KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida
February 18, 2010

Sandor Wiener School of Opportunity - North and South Campus

ATTACHMENT 4-5

The Children's Trust Contract # 1010-1550



Officers/Executive Committee

Maria A. Alonso
Chair
Chet J. Zerlin
Vice Chair
Dr. Josee Gregoire
Secretary
Hon. Isaac Salver
Treasurer

Isabel Afanador, Chair
Program Services
Dr. Rosa Martin, Chair
Childhood Health and
Development
Dr. Gina Cortes-Suarez, Chair
Human Resources
Hon. Barbara Jordan, At-Large
Dr. Miguel Balsera, At-Large
David Williams Jr., At-Large

The Board of Directors

Yvette Aleman
Karen Aronowitz
Donald I. Bierman
Khadijah Brydson
George M. Burgess
Alberto M. Carvalho
Jacqui Colyer
Bill Diggs
Carolyn Donaldson
Dr. Thresia B. Gambon
Luis A. Gazitua
Benjamin F. Gilbert, Jr.
Dr. Nora Hernandez-Hendrix
Antoinette JG Hill
Dr. Silvia La Villa
Dr. Martin Karp
Pamela Lillard
Carolyn Y. Nelson-Goedert
Dr. William E. Pelham
Hon. Orlando A. Prescott
Dr. Isaac Prilleltensky
Rep. Julio Robaina
Evelio Torres

David Lawrence Jr.
Founding Chair

Modesto E. Abety
President & CEO

County Attorney's Office
Legal Counsel

September 8, 2010

Michael Messer
President/CEO
Sandor Wiener School of Opportunity, Inc.
5555 Biscayne Boulevard,
Suite 10
Miami, Florida 33137

RE: Out-Of-School Programs
Contracts # 1010-1550

Dear Mr. Messer:

Enclosed is the executed Out-of-School contract for your records. If you need any further assistance please do not hesitate to contact me at your earliest convenience via email at donald@thechildrenstrust.org or by telephone to 305-571-5700 ext. 255.

We appreciate your commitment and look forward to continuing to work with you and your agency in providing much need services to the families and children of this community.

Respectfully,

Donald P. Loutsch
Contract Manager

Attachment

**FY 2010-2011
CONTRACT NO 1010-1550
BETWEEN THE CHILDREN'S TRUST
AND SANDOR WIENER SCHOOL OF OPPORTUNITY, INC.
FOR OUT-OF-SCHOOL**

THIS CONTRACT, between **The Children's Trust** whose address is 3150 S.W. 3rd Avenue, 8th Floor, Miami, Florida 33129 and **Sandor Wiener School of Opportunity, Inc.** hereafter "Provider" whose address is 5555 Biscayne Boulevard, Suite 10, Miami, Florida 33137, states the conditions and covenants for the rendering of services to children and families for The Children's Trust.

In consideration of the mutual covenants herein, The Children's Trust and Provider (sometimes hereafter referred to as "**Parties**") agree as follows:

A. EFFECTIVE TERM

The effective term of this Contract shall be from August 1, 2010 through July 31, 2011, subject to funding availability and Provider's performance.

B. TERMS OF RENEWAL, if applicable

In the sole discretion of The Children's Trust, this Contract may be renewed with the acknowledgement of Provider. In considering the exercise of any contract renewal, and in accordance with the Request for Proposal (RFP) and Board authorization, renewal may not exceed a term equal to the term of the initial contract for a total maximum of three (3) terms. The Children's Trust in its sole discretion will consider, but is not limited to, the following:

1. Provider meeting the performance requirements specified in this Contract.
2. Continued demonstrated and documented need for the services funded.
3. Program performance, fiscal performance, and compliance by Provider that is deemed satisfactory in The Children's Trust's sole discretion.
4. The availability of funds. The Children's Trust is prohibited from creating obligations in anticipation of budgeted revenues from one fiscal year to another without year to year extension provisions in the contract.
5. If applicable, The Children's Trust in its sole discretion will initiate re-negotiation of this Contract before the contract term expires.

C. SCOPE OF SERVICES

1. Provider agrees to render services in accordance with the Scope of Services, Attachment A, hereafter "Services", to this Contract. Provider shall implement the Services in a manner deemed satisfactory to The Children's Trust. Any modification to the Services shall not be effective until approved, in writing, by The Children's Trust and Provider.
2. The Services' activities and performance measures, as well as complete and accurate data and programming information will be used in the evaluation of Provider's overall performance.
3. Provider agrees that all funding provided by The Children's Trust, pursuant to this Contract will be used exclusively for services in and for the benefit of Miami-Dade County residents.

D. TOTAL FUNDING

Subject to the availability of funds, the maximum amount payable for Services rendered under this Contract shall not exceed **\$359,710**. The Parties agree that should available funding to The Children's Trust be reduced, the amount payable under this Contract will be reduced at the sole option of The Children's Trust. Provider agrees to adhere to Other Fiscal Requirements, Budget and Method of Payment outlined in Attachment B to this Contract.

E. FISCAL MANAGEMENT

1. Double Billing and Payments

Provider costs or earnings claimed under this Contract may not also be claimed under any other contract or grant from The Children's Trust or, unless such claim is denied by The Children's Trust, from any other agency. Any claim for double payment by Provider shall be a material breach of this Contract.

2. No Supplanting of Existing Public Funds

The Children's Trust funding may not be used as a substitute for existing resources or for resources that would otherwise be available for children's services, or to replace funding previously provided by and currently available from local and state funding sources for the same purpose. A violation of this section shall be considered a material breach of this Contract.

3. Capital Equipment

Capital equipment is included in the definition of "property" under Florida Statutes, Chapter 274, and Florida Administrative Code, Section 69I-73.001, and is defined as individual items with a value of \$1,000 or greater which have a life expectancy of more than one year. Provider is to maintain proof of Property Coverage in accordance with the insurance requirements prescribed in this Contract (see Section K. Insurance).

Capital equipment purchased with Trust funds by Provider become assets of The Children's Trust; are intended for The Children's Trust funded programs; are owned by The Children's Trust; and must be tagged at the time of purchase as an asset of The Children's Trust. The Children's Trust will work with Provider to tag the asset and receive all information regarding the capital equipment. Provider must maintain a record of any capital equipment purchased with funds provided by The Children's Trust. When Provider is no longer funded by The Children's Trust, the equipment will be returned to The Children's Trust unless it is fully depreciated. Ownership of capital equipment will be transferred to Provider and removed from The Children's Trust's fixed asset system if the capital equipment is fully depreciated and in the possession of Provider. Provider can purchase the equipment at the depreciated cost with the approval of The Children's Trust. If capital equipment is not purchased by Provider prior to the equipment being fully depreciated, Provider must return such capital equipment to The Children's Trust before submission of the final invoice.

In the event that property of The Children's Trust is either damaged, lost, or stolen, while in Provider's possession, Provider is to perform the following: a) within 5 business days provide written notification to The Children's Trust contract manager that the capital equipment has been either damaged, lost or stolen; b) provide a police report for lost or stolen items; or provide a written statement as to how the capital equipment was damaged; and c) reimburse The Children's Trust for the value, as determined by The Children's Trust of the capital equipment.

4. Assignments and Subcontracts

Provider shall not assign this Contract to another party. Provider shall not subcontract any Services under this Contract without prior written approval of The Children's Trust. In any subcontract, Provider shall incorporate appropriate language from this contract into each subcontract and shall require each subcontractor providing services to be governed by the terms and conditions of this contract. Provider shall submit to The Children's Trust a copy of each subcontract to this Contract, within 30 days of its execution. All sub-contractors of Provider must agree to be monitored by Provider and/or on behalf of The Children's Trust in the same manner as Provider under the terms of this contract. Provider acknowledges and agrees that The Children's Trust and any subcontractor to this Contract have authority to communicate and exchange information about contract, program, and/or fiscal issues. Provider waives any and all claims, demands, and/or legal action based upon any such communications.

Provider shall be responsible for all Services performed, and all expenses incurred, under this Contract, including services provided and expenses incurred by any and all subcontractors. The Children's Trust shall not be liable to any subcontractor for any expenses or liabilities incurred under any subcontract, and Provider shall be solely liable under any subcontract. Provider shall hold harmless and defend, at Provider's expense, The Children's Trust against any claims, demands or actions related to any subcontract.

The Children's Trust shall not provide funds to any subcontractor unless specifically agreed to in writing by The Children's Trust with notification to the Provider. All payments to any contracted subcontractor shall be paid directly by Provider to the subcontractor. The Children's Trust reserves the right to require verification from Provider and/or subcontractor of payment due for satisfactory work performed by the subcontractor.

Provider and any Subcontractor must be currently qualified to do business in the State of Florida at the time that a subcontractor agreement is entered into and services are rendered.

5. Religious Purposes

Providers and/or their faith-based community partners shall not use any funds provided under this Contract to support any inherently religious activities, including but not limited to, any religious instruction, worship, proselytization, publicity or marketing materials. Any such use by Provider shall be a material breach of this Contract.

6. Lobbying

Provider shall not use any funds provided under this Contract or any other funds provided by The Children's Trust for lobbying any federal, state or local government or legislators. Any such use by Provider shall be a material breach of this Contract.

7. Adverse Action or Proceeding

Provider shall not use any funds under this Contract, or any other funds provided by The Children's Trust, for any legal fees, or for any action or proceeding against The Children's Trust, its agents, employees or officials. Any such use by Provider shall be a material breach of this Contract.

F. INDEMNIFICATION BY PROVIDER

1. Government Entity

Subject to the limitations and sovereign immunity provisions of Florida Statute, Sec. 768.28, Provider shall indemnify and hold harmless The Children's Trust and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Contract by Provider or its employees, agents, servants, partners, principals or subcontractors.

Subject to the limitations and sovereign immunity provisions of Florida Statutes, Sec. 768.28, Provider shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of The Children's Trust, where applicable, including appellate proceedings, and shall pay all costs, judgments, and reasonable attorney's fees which may issue thereon.

2. All Other Providers

Provider shall indemnify and hold harmless The Children's Trust and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including reasonable attorneys' fees and costs of defense, which The Children's Trust or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of action or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Contract by Provider or its employees, agents, servants, partners, principals or sub contractors, except to the extent arising from The Children's Trust's willful or wanton acts or omissions.

To the extent arising from a liability that is covered by the foregoing indemnification, Provider shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of The Children's Trust, where applicable, including appellate proceedings, and shall pay all costs, judgments, and reasonable attorney's fees which may issue thereon. Provider agrees that any insurance protection required by this Contract or otherwise provided by Provider shall in no way limit the responsibility to indemnify, keep and save harmless and defend The Children's Trust or its officers, employees, agents.

The provisions of this section on indemnification shall survive the expiration or termination of this Contract.

G. COPYRIGHTS AND RIGHT TO DATA/MATERIALS

Where activities supported by this Contract produce original writing, data, sound recordings, pictorial reproductions, drawings or other graphic representations and works of similar nature, The Children's Trust has a license to reasonably use, duplicate and disclose such materials in whole or in part in a manner consistent with the purposes and terms of this Contract, and to have others acting on behalf of The Children's Trust to do so, provided that such use does not compromise the validity of any copyright, trademark or patent. If the data/materials so developed are subject to copyright, trademark or patent, legal title and every right, interest, claim or demand of any kind in and to any patent, trademark or copyright, or application for the same, will vest in Provider or with any applicable third party who has licensed or otherwise permitted Provider to use the same. Provider agrees to allow The Children's Trust and others acting on behalf of The Children's Trust to have reasonable use of the same consistent with the purposes and terms of this Contract, at no cost to The Children's Trust, provided that such use does not compromise the validity of such copyright, trademark or patent.

H. OWNERSHIP AND LICENSING OF INTELLECTUAL PROPERTY

This Contract is subject to the provisions, limitations and exceptions of Chapter 119, Florida Statutes, regarding public records. Accordingly to the extent permitted by Chapter 119, Florida Statutes, Provider retains sole ownership of intellectual property developed under this Contract. Provider is responsible for payment of required licensing fees if intellectual property owned by other parties is incorporated by Provider into the services required under this Contract. Such licensing should be in the exclusive name of Provider. Payment for any licensing fees or costs arising from the use of others' intellectual property shall be at the sole expense of Provider.

As applicable for The Children's Trust under Fla. Stat. Section 768.28, and to the extent permitted by and within the limitations of Fla. Stat. Section 768.28, the Parties shall indemnify and hold each other harmless from liability of any nature or kind, including costs and expenses for or on account of third party allegations that use of any intellectual property owned by the third party and provided, manufactured or used by the indemnifying Party in the performance of this Contract violates the intellectual property rights of that third party.

I. BREACH OF CONTRACT AND REMEDIES

1. Breach

A material breach by Provider shall have occurred under this Contract if Provider through action or omission causes any of the following:

- a. Fails to comply with Background Screening, as required under this Contract.
- b. Fails to provide the Services outlined in the scope of services (Attachment A) within the effective term of this Contract;
- c. Fails to correct an imminent safety concern or take acceptable corrective action;
- d. Ineffectively or improperly uses The Children's Trust funds allocated under this Contract;
- e. Does not furnish and maintain the certificates of insurance required by this Contract or as determined by The Children's Trust;
- f. Does not meet or satisfy the conditions of award required by this Contract;
- g. Fails to submit or submits incorrect or incomplete proof of expenditures to support disbursement requests or advance funding disbursements, or fails to submit or submits incomplete or incorrect detailed reports of requests for payment, expenditures or final expenditure reports;
- h. Does not submit or submits incomplete or incorrect required reports pursuant to the scope of Services in this Contract;
- i. Refuses to allow The Children's Trust access to records or refuses to allow The Children's Trust to monitor, evaluate and review Provider's program, including required client data;
- j. Fails to comply with child abuse and incident reporting requirements;
- k. Attempts to meet its obligations under this Contract through fraud, misrepresentation or material misstatement;
- l. Fails to correct deficiencies found during a monitoring, evaluation or review within a specified reasonable time;

- m. Fails to meet the terms and conditions of any obligation or repayment schedule to The Children's Trust or any of its agencies;
- n. Fails to maintain the confidentiality of client files, pursuant to Florida and federal laws;
- o. Fails to fulfill in a timely and proper manner any and all of its obligations, covenants, contracts and stipulations in this Contract.

Waiver of breach of any provisions of this Contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this Contract.

2. Remedies

If Provider fails to cure any breach within thirty (30) days after receiving written notice from The Children's Trust identifying the breach, The Children's Trust may pursue any or all of the following remedies:

- a. The Children's Trust may, at its sole discretion, enter into a written performance improvement plan with Provider to cure any breach of this Contract as may be permissible under state or federal law. (Attachment F, if applicable). Any such remedial plan shall be an addition to this Contract and shall not affect or render void or voidable any other provision contained in this Contract, costs, or any judgments entered by a court of appropriate jurisdiction.
- b. The Children's Trust may suspend payment in whole or in part under this Contract by providing written notice of suspension to Provider of such suspension and specifying the effective date of suspension, at least five business days before the effective date of suspension. On the effective date of suspension Provider may (but shall not be obligated to) continue to perform the Services in this Contract, but Provider shall promptly cease using The Children's Trust's logo and any other reference to The Children's Trust in connection with such Services. All payments to Provider as of the date of suspension shall cease, except that The Children's Trust shall continue to review and pay verifiable requests for payment for Services that were performed and/or for deliverables that were substantially completed at the sole discretion of The Children's Trust, prior to the effective date of such suspension. If payments are suspended, The Children's Trust must specify in writing the actions that must be taken by Provider as condition precedent to resumption of any payments and shall specify a reasonable date for Provider's compliance. The Children's Trust may also suspend any payments in whole or in part under any other contracts entered into between The Children's Trust and Provider by providing separate written notice to Provider of each such suspension and specifying the effective date of suspension, which must be at least five business days before the effective date of such suspension, in any event The Children's Trust shall continue to review and pay verifiable requests for payment as provided for in such other contracts for services that were performed and/or for deliverables that were substantially completed at the sole discretion of The Children's Trust prior to the effective date of such suspension. Provider shall be responsible for all direct and indirect costs associated with such suspension including reasonable attorney's fees.
- c. The Children's Trust may terminate this Contract by giving written notice to Provider of such termination and specifying the date of termination at least five (5) business days before the effective date of termination. In the event of such termination, The Children's Trust may (a) request Provider to deliver to The Children's Trust clear and legible copies of all finished or unfinished documents, studies, surveys, reports prepared and secured by Provider with Trust funds under this Contract subject to the rights of Provider as provided for in Paragraphs G and H above; (b) seek reimbursement of any Trust funds which have been improperly paid to Provider under this Contract; (c) terminate further payment of Trust funds to Provider under this Contract, except that The Children's Trust shall continue to review and pay verifiable requests for payment for services that were performed and/or deliverables that were substantially completed at the sole discretion of The Children's Trust prior to the effective date of such termination; and/or (d) terminate or cancel, without cause, any other contracts entered into between The Children's Trust and Provider by providing separate written notice to Provider of each such termination and specifying the effective date of termination, which must be at least five business days before the effective date of such termination, in which event The Children's Trust shall continue to review and pay verifiable requests for payment as provided for in such other contracts for services that were performed and/or for deliverables that were substantially completed at the sole discretion of The Children's Trust prior to the effective date of such termination. Provider shall be responsible for all direct and indirect costs associated with such termination, including reasonable attorney's fees.

- d. The Children's Trust may seek enforcement of this Contract including but not limited to filing an action with a court of appropriate jurisdiction. Provider shall be responsible for all direct and indirect costs associated with such enforcement, including reasonable attorney's fees, costs, and any judgments entered by a court of appropriate jurisdiction, including all direct and indirect costs and reasonable attorneys' fees through conclusion of all appellate proceedings, and including any final settlement or judgment.
- e. The provisions of this Paragraph I shall survive the expiration or termination of this Contract.

J. TERMINATION BY EITHER PARTY

The parties agree that this Contract may be terminated by either party by written notice to the other party of intent to terminate at least thirty (30) calendar days prior to the effective date of such termination.

K. INSURANCE REQUIREMENTS

Provider shall have Provider's insurance agent(s) provide to The Children's Trust within 30 days of contract execution, Certificates of Insurance or, if applicable, a letter of self-insurance indicating coverage applicable to a Florida municipal corporation required under this section or as determined by The Children's Trust, except as required by Florida law for government entities. Provider must comply with this requirement; failure to comply is a material breach of this Contract.

The Children's Trust shall be named as an additional insured as their interest may appear on all applicable policies, and all applicable policies shall be maintained in full force and effect for the term of this Contract. The Children's Trust will not disburse any funds until The Children's Trust is provided with the necessary Certificates of Insurance or letter of self-insurance and The Children's Trust has approved such documents.

Provider will carry insurance policies in the amounts and with the requirements indicated below:

1. Worker's Compensation Insurance covering all employees, non-incorporated independent contractors or consultants, and incorporated independent contractors or consultants that do not have worker's compensation coverage or a valid State of Florida exemption on file with the Department of Labor, as required by Florida Statutes, Chapter 440. In the event that the Provider is no longer exempt from obtaining Worker's Compensation insurance, the Provider must notify The Children's Trust and provide the necessary certificate of insurance upon the termination of the exemption. The employer's liability portion will be \$500,000/\$500,000/\$500,000 as a minimum.
2. Comprehensive General Liability insurance, to include sexual molestation, in an amount not less than \$500,000 combined single limit per occurrence and \$1,000,000 aggregate in a policy year. Deductibles exceeding \$1,000 are discouraged, unless Provider can provide financials to support a higher deductible. The Children's Trust must be designated and shown as an "Additional Insured as Their Interest May Appear" with respects to this coverage. The general liability policy must contain coverage for the following:
 - a. Bodily Injury;
 - b. Property Damage;
 - c. No exclusions for Abuse, Molestation or Corporal Punishment;
 - d. No endorsement for premises only operations.
3. Automobile liability coverage for all owned and/or leased vehicles of Provider and non-owned coverage for their employees and/or sub-contractors and transportation companies **transporting program participants**. The amount of coverage is \$1,000,000 combined single limit per occurrence for bodily injury and property damage. The Children's Trust must be designated and shown as an "Additional

Insured as Their Interest May Appear" with respects to this coverage. Coverage can be purchased as non-owned without hired auto coverage when the cost is prohibitive for hired automobile coverage such as the case with the Florida Automobile Joint Underwriting Association; but rental cars cannot be used in the course of Provider's regular operations. Rental cars may be used for travel to attend conferences outside the tri-county area. Transportation companies used by the Provider for the funded program must list The Children's Trust as a certificate holder and as an additional insured.

4. Automobile liability coverage for all owned and/or leased vehicles of Provider and non-owned coverage for their employees and /or sub-contractors **not transporting program participants**. The minimum amount of coverage is \$300,000 combined single limit per occurrence for bodily injury and property damage. The Children's Trust must be designated and shown as an "Additional Insured as Their Interest May Appear" with respects to this coverage. Coverage can be purchased as non-owned without hired auto coverage when the cost is prohibitive for hired automobile coverage such as the case with the Florida Automobile Joint Underwriting Association; but rental cars cannot be used in the course of Provider's regular operations. Rental cars may be used for travel to attend conferences outside the tri-county area.
5. If applicable, Special Events Coverage, as determined by The Children's Trust. The liability coverage will be the same as the coverage and limits required for comprehensive general liability and The Children's Trust must be designated and shown as "Additional Insured as Their Interest May Appear." Special Events policies are for short term functions and not meant to replace annual liability policies. The coverage is for the day or days of the event and must provide coverage the day prior and the day following the event.
6. If applicable, Professional Liability insurance, as determined by The Children's Trust, with coverage amounts determined by The Children's Trust but not less than \$250,000 per claim and in the aggregate. Defense costs may be inside the limits of liability and the policy can be written on claims made form. The Children's Trust is not required to be named as an Additional Insured. Professional liability insurance is generally required when the scope of services uses professional services that require certification or license(s) to provide direct services to program participants.
7. Proof of Property Coverage is required when Provider has capital equipment owned by The Children's Trust and said capital equipment is under the care custody and control of Provider. The Children's Trust must be shown on the evidence of property coverage as a Loss Payee. Property coverage shall survive the expiration or termination of this Contract until such time the ownership of the capital equipment is transferred to Provider or such capital equipment is returned to The Children's Trust.

Certificate Holder

Certificate holder must read:
The Children's Trust
3150 SW 3rd Avenue, 8th Floor
Miami, Florida 33129

Classification and Rating

All insurance policies required above shall be issued by companies authorized to do business under the laws of the State of Florida, with the following qualifications:

The company must be rated no less than "B" as to management, and no less than "Class V" as the financial strength, by the latest edition of Best's Insurance Guide, published by A.M. Best Company, Oldwick, New Jersey, or its equivalent, subject to the reasonable approval of The Children's Trust.

Provider and or Provider's insurance agent, as applicable, shall notify The Children's Trust, in writing, of any material changes in insurance coverage, including, but not limited, to any renewals of existing insurance policies, not later than thirty (30) days prior to the effective date except for ten (10) days for lack of payment changes. Provider shall be responsible for ensuring that all applicable insurances are maintained and submitted to The Children's Trust for the duration of this Contract.

In the event of any change in Provider's Scope of Services, Attachment A, The Children's Trust may increase, waive or modify, in writing any of the foregoing insurance requirements. Any request by a

Provider to decrease, waive or modify any of the foregoing insurance requirements shall be approved, in writing, by The Children's Trust prior to any such decrease, waiver or modification.

In the event that an insurance policy is canceled during the effective period of this Contract, The Children's Trust shall withhold all payments from Provider until a new Certificate of Insurance required under this section is submitted and approved by The Children's Trust. The new insurance policy shall cover the time period commencing from the date of cancellation of the prior insurance policy.

The Children's Trust may require Provider to furnish additional and different insurance coverage, or both, as may be required from time to time under applicable federal or state laws or The Children's Trust requirements. Provision of insurance by Provider, in no instance, shall be deemed to be a release, limitation, or waiver of any claim, cause of action or assessment that The Children's Trust may have against Provider for any liability of any nature related to performance under this Contract or otherwise.

All insurance required hereunder may be maintained by Provider pursuant to a master or blanket policy or policies of insurance.

L. PROOF OF TAX STATUS

Provider is required to keep on file the following documentation for review by The Children's Trust.

- The Internal Revenue Service (I.R.S.) tax status determination letter;
- The most recent (two years) I.R.S. form 990 or applicable tax return filing within six (6) months after Provider's fiscal year end or other appropriate filing period permitted by law;
- If required by applicable law to be filed by Provider, IRS 941 - quarterly federal tax return reports within thirty-five (35) calendar days after the quarter ends and if applicable, state and federal unemployment tax filings and if the 941 and unemployment tax filings reflects a tax liability, proof of payment must be submitted within sixty (60) calendar days after the quarter ends.

M. NOTICES

Written notices pursuant to this Contract shall be sent to the addresses for each Party appearing on the first page of this Contract. Notices to The Children's Trust shall be marked to the attention of its President/CEO. It is each Party's responsibility under this Contract; mailing address, and/or telephone number.

N. AUTONOMY

The Parties agree that this Contract recognizes the autonomy of, and stipulates or implies no affiliation between, the contracting parties. Provider is only a recipient of funding support and is not an employee, agent or instrumentality of The Children's Trust, and Provider's agents and employees are not agents or employees of The Children's Trust.

O. RECORDS, REPORTS, AUDITS AND MONITORING

The provisions of this section shall survive the expiration or termination of this Contract, consistent with Florida laws.

1. Accounting records

Provider shall keep accounting records which conform to generally accepted accounting principles. All such records will be retained by Provider for not less than five years beyond the last date that all applicable terms of this Contract have been complied with and final payment has been received and appropriate audits have been submitted to and accepted by the appropriate entity. However, if any audit, claim, litigation, negotiation or other action involving this Contract or modification hereto has commenced before the expiration of the retention period, the records shall be retained until completion of the action and resolution of all issues which arise from it or until the end of the regular retention period, which ever is later.

2. Financial audit and program specific audit

Within 180 days of the close of its fiscal year, Provider agrees to submit to The Children's Trust an Annual Financial Audit, performed by an independent certified audit firm that is registered to do

business with the Florida State Department of Business Regulation, of all its corporate activities and any accompanying management letter(s) or report(s) on other matters related to internal control, for each year during which this Contract remains in force and until all funds expended from this Contract have been audited. If no management letter or report or other matters related to internal control is prepared by the independent audit firm, Provider must confirm in writing to The Children's Trust that no such report was submitted to Provider. This audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and standards contained in the Government Auditing Standards issued by the Comptroller General of the United States.

Providers that are required to have a single audit conducted under OMB Circular A-133, Audit of States, Local Government and Non-Profit Organizations or the Florida Single Audit Act, Florida Statutes 215.97 agree to submit the schedule of expenditures pertaining to awards, summary schedule of prior audit findings, applicable auditor's reports and the corrective action plan. In the event that the independent auditor does not disclose audit findings, Provider shall submit written notification to The Children's Trust that an audit of Provider was conducted in accordance with applicable laws and regulations and that the findings and questioned costs disclosed no audit findings related to this Contract; and, that the summary schedule of prior audit findings did not report on the status of any audit findings relating to awards that The Children's Trust provided.

Within 180 days of the close of its fiscal year, a Provider who is contracted for a combined total of \$300,000 or more from The Children's Trust from this or any other The Children's Trust contract(s), related to the fiscal year under audit, Provider agrees to have a program-specific audit relating to The Children's Trust contract(s), in addition to the annual financial audit. This program-specific audit is to encompass an audit of The Children's Trust contract(s) as specified in Attachment D: Program Specific Audit Requirements.

A provider that does not meet the program-specific audit threshold requirement will be exempt from the program-specific audit requirement in the fiscal year that the audit threshold is not met.

Audit extensions may be granted in writing by The Children's Trust after proper approval has been obtained from The Children's Trust's Finance Department, upon receipt in writing of such request with appropriate justification by Provider. A copy of the engagement letter, along with the audit completion date and any concerns from the auditing firm in relation to the audit, must accompany the request. Approved extension requests allow for the continuation of payment until such time that the extension expires.

The financial audit and other financial information will be used in the evaluation of Provider's performance and Provider's overall fiscal health.

3. Access to records

Provider shall provide access to all records including subcontractor(s) which relate to this Contract at its place of business during regular business hours. Provider agrees to provide such assistance as may be necessary to facilitate their review or audit by The Children's Trust to insure compliance with applicable accounting, financial, and programmatic standards. This would include access by The Children's Trust or its designee, to Provider's independent auditor's working papers for complying with federal, state and local requirements. The Children's Trust reserves the right to require Provider to submit to an audit by an auditor of The Children's Trust's choosing at The Children's Trust's expense.

4. Monitoring

Provider agrees to permit The Children's Trust personnel or contracted agents to perform random scheduled and/or unscheduled monitorings, reviews, and evaluations of the program which is the subject of this Contract, including any subcontracts under this Contract, using The Children's Trust approved monitoring tools. The Children's Trust or contracted agents shall monitor both fiscal/administrative and programmatic compliance with all the terms and conditions of the Contract. Provider shall permit The Children's Trust or contracted agents to conduct site visits, client interviews, client assessment surveys, fiscal/administrative review and other techniques deemed reasonably necessary in The Children's Trust's sole discretion to fulfill the monitoring function. A report of monitoring findings will be delivered to Provider and Provider will rectify all deficiencies cited within the period of time specified in the report.

5. Client Records

Pursuant to Florida Statute 119.071(5), The Children's Trust collects the social security numbers of child participants of funded programs and services for the following purposes: (a) to research, track

and measure the impact of The Children's Trust funded programs and services in an effort to maintain and improve such programs and services for the future (individual identifying information will not be disclosed); (b) to identify and match individuals and data within and among various systems and other agencies for research purposes. The Children's Trust does not collect social security numbers for adult participants.

Provider shall maintain a separate file for each child/family served. This file shall include all pertinent information regarding program enrollment and participation. At a minimum, the file will contain enrollment information (including parent registration consents and child demographics), service plans (as applicable), outcome measures (as set forth in Attachment A), and notes documenting referrals, special needs, or incident reports. These files shall be subject to the monitoring/review and inspection requirements under this Contract, subject to applicable confidentiality requirements. All such records will be retained by Provider for not less than five calendar years after the participant is no longer enrolled. Provider agrees to comply with all applicable state and federal laws on privacy and confidentiality.

6. Internal Documentation/Records Retention

Provider agrees to maintain and provide for inspection to The Children's Trust, during regular business hours the following as may be applicable, subject to applicable confidentiality requirements: (1) personnel files of employees which include hiring records, background screening affidavits, job descriptions, verification of education, and evaluation procedures; (2) authorized time sheets, records, and attendance sheets to document the staff time billed to provide Services pursuant to this Contract; (3) daily activity logs and monthly calendars of the provision of Services pursuant to this Contract; (4) training modules; (5) pre and post session questionnaires; (6) all participant attendance records; (7) participant consent and information release forms; (8) agency policies and procedures; and (9) such other information related to Service provision as described in Attachment A and as required by this Contract; all upon request by The Children's Trust. Provider shall retain all records for not less than five years beyond the last date that all applicable terms of this Contract have been complied with and final payment has been received, and appropriate audits have been submitted to and accepted by the appropriate entity.

7. Confidentiality

Provider and The Children's Trust understand that during the course of performing the Services hereunder, each party may have access to certain confidential and proprietary information and materials of the other party in order to further performance of the Services. The Parties shall protect confidential information and comply with applicable federal and state laws on confidentiality to prevent unauthorized use, dissemination or publication of confidential information as each party uses to protect its own confidential information in a like manner. The Parties shall not disclose the confidential information to any third party (except that such information may be disclosed to such Party's attorneys), or to any employee of such Party who does not have a need to know such information, which need is related to performance of a responsibility hereunder. However, this Contract imposes no obligation upon the Parties with respect to confidential information which (a) was lawfully known to the receiving party before receipt from the other, (b) is or becomes a matter of public knowledge through no fault of the receiving party, (c) is rightfully received by the receiving party from a third party without restriction on disclosure, (d) is independently developed by or for that party, (e) is disclosed under operation of law, (f) is disclosed by the receiving party with the other party's prior written approval or (g) is subject to Chapter 119 of the Florida Statutes or is otherwise required to be disclosed by law. The confidentiality provision of this Contract shall remain in full force and effect after the termination of this Contract. Provider shall specifically require all sub-contractors to comply with this paragraph.

8. Security Obligation

Provider shall maintain an appropriate level of data security for the information Provider is collecting or using in the performance of this Contract. This includes, but is not limited to, approving and tracking all Provider employees who request system or information access and ensuring that user access has been removed from all terminated employees of Provider.

9. Withholding of payment

At the sole discretion of The Children's Trust, payment may be withheld for non-compliance of contractual terms. The Children's Trust will provide payment upon satisfactory compliance of the contractual terms as solely determined by The Children's Trust.

P. MODIFICATIONS

Any alterations, variations, modifications, extensions or waivers of provisions of this Contract including but not limited to amount payable and effective term shall only be valid when they have been reduced to writing, duly approved and signed by both Parties.

Q. GOVERNING LAW & VENUE

This Contract shall be interpreted and construed in accordance with and governed by the laws of the State of Florida without regard to its conflicts of law provisions. Any controversies or legal problems arising out of the terms of this Contract and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the state courts of the Eleventh Judicial Circuit, in and for, Miami-Dade County, Florida.

R. BACKGROUND SCREENING

In accordance with Sections 943.0542, 984.01, Chapter 435, 402, 39.001, and 1012.465 Florida Statutes, as applicable, employees, volunteers and subcontracted personnel who work in direct contact with children or who come into direct contact with children must complete a satisfactory Level 2 background screening. Level 2 Background screenings must be completed through the Florida Department of Law Enforcement (FDLE), VECHS (Volunteer & Employee Criminal History System) Program. Satisfactory background screening documentation will be accepted for those agencies that already conduct business with either the Department of Children and Families (DCF) or the Department of Juvenile Justice (DJJ) or the Miami Dade County Public School System (MDCPS). A clearance letter from MDCPS Office of Employment Standards indicating the person has successfully completed a Level 2 screening will be accepted.

If background screenings are completed with VECHS, then Provider shall complete an Attachment E: "Affidavit for Level 2 Background Screenings" each for contract term. The Affidavit will cover employees, volunteers, or subcontractors performing services under this contract who are required to complete a Level 2 background screening as defined in this section. Provider shall keep Attachment E: "Affidavit for Level 2 Background Screenings" in Provider's personnel, volunteers, and/or subcontractors files.

An Attestation or Affidavit of Good Moral Character, as applicable, must be completed annually for each employee, volunteer, and subcontracted personnel who work in direct contact with children. Provider shall re-screen each employee, volunteer and/or subcontractor every five years.

S. CHILDREN WITH DISABILITIES AND THEIR FAMILIES

~~Provider understands that The Children's Trust expects Provider to meet the federal standards under the Americans with Disabilities Act. By policy of The Children's Trust, providers must also implement reasonable programmatic accommodations to include children with disabilities and their families, whenever possible. Notwithstanding anything to the contrary, Provider shall not be required to make any alteration to any public school building or other building or structure which is not owned by Provider.~~

T. REGULATORY COMPLIANCE

1. Non-discrimination and Civil Rights

Provider shall not discriminate against an employee, volunteer, or client of Provider on the basis of race, color, gender, pregnancy, marital status, familial status, sexual orientation, religion, ancestry, national origin, disability, or age, except that programs may target services for specific target groups as may be defined in the competitive solicitation.

Provider shall demonstrate that it has standards, policies, and practices necessary to render services in a manner that respects the worth of the individual and protects and preserves the dignity of people of diverse cultures, classes, races, religions, sexual orientation, and ethnic backgrounds.

Provider agrees to abide by Chapter 11A of the Code of Miami-Dade County ("County Code"), as amended, which prohibits discrimination in employment, housing and public accommodations; Title VII of the Civil Rights Act of 1968, as amended, which prohibits discrimination in employment and public accommodation; the Age Discrimination Act of 1975, 42 U.S.C. Section 6101, as amended, which prohibits discrimination in employment because of age; Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794, as amended, which prohibits discrimination on the basis of disability; and the Americans with Disabilities Act, 42 U.S.C. §12101 et seq., which prohibits discrimination in employment and public accommodations because of disability.

It is expressly understood that upon receipt of evidence of discrimination under any of these laws, The Children's Trust shall have the right to terminate all or any portion of this Contract. If Provider or any owner, subsidiary, or other firm affiliated with or related to Provider, is found by the responsible enforcement agency or the courts to be in violation of these laws, said violation will be a material breach of this Contract and The Children's Trust will conduct no further business with Provider.

2. Public Entities Crime Act

Provider will not violate the Public Entities Crimes Act (Section 287.133, Florida Statutes), which essentially provides that a person or affiliate who is a Provider, consultant or other provider and who has been placed on the convicted vendor list following a conviction for a Public Entity Crime may not submit a bid on a contract to provide any goods or services to The Children's Trust, may not submit a bid on a contract with The Children's Trust for the construction or repair of a public building or public work, may not submit bids on leases of real property to The Children's Trust, may not be awarded or perform work as a Provider supplier, sub Provider, or consultant under a contract with The Children's Trust, and may not transact any business with The Children's Trust in excess of the threshold amount provided in Section 287.017, Florida Statutes, for category two purchases for a period of thirty-six (36) months from the date of being placed on the convicted vendor list. Violation of this section shall result in cancellation of this Contract and recovery of all monies paid hereto, and may result in debarment from The Children's Trust's competitive procurement activities.

3. Conflict of Interest

Provider represents that the execution of this Contract does not violate Miami Dade County's Conflict of Interest and Code of Ethics Ordinance, www.miamidade.gov/ethics/library/Ethics-Brochure-2005.pdf and Florida Statutes §112 as amended, which are incorporated herein by reference as if fully set forth herein. Provider agrees to abide by and be governed by these conflict of interest provisions throughout the course of this Contract and in connection with its obligations hereunder.

4. Compliance with Sarbanes-Oxley Act of 2002

Provider shall comply with the following provisions of the Sarbanes-Oxley Act of 2002:

- Provider agrees not to alter, cover up, falsify, or destroy any document that may be relevant to an official investigation.
- Provider agrees not to punish whistleblowers or retaliate against any employee who reports suspected cases of fraud or abuse.

5. Licensing

Provider (and subcontractor, as applicable,) shall obtain and maintain in full force and effect during the term of this Contract any and all licenses, certifications, approvals, insurances, permits and accreditations, required by the State of Florida, Miami-Dade County, relevant municipalities, The Children's Trust or the federal government. Provider must be qualified and registered to do business in the State of Florida both prior to and during the contract term with The Children's Trust.

6. Incident Reporting

An incident is defined as any actual or alleged event or situation that creates a significant risk of substantial or serious harm to the physical or mental health, safety or well being of a child participating in the program. Reportable incidents include, but are not limited to, allegations of abuse, neglect or exploitation of a child, injury of a participant, missing child or abandoned child, loss of property use for the program, or destruction of property used in the program.

Provider shall immediately report knowledge or reasonable suspicion of abuse, neglect, or abandonment of a child, aged person, or disabled adult to the Florida Abuse Hotline on the statewide toll-free telephone number (1-800-96-ABUSE). As required by Chapters 39 and 415, Florida Statutes, this is binding upon both Provider and its employees.

Provider shall notify the contract manager of any incident as defined within three (3) days after Provider is informed of such incident. Provider shall provide written notification of the incident together with a copy of the incident report. The report must contain the following:

- (1) Name of reporter (person giving the notice)
- (2) Name and address of victim and guardian
- (3) Phone number where the reporter can be contacted
- (4) Date, time, and location of incident
- (5) Complete description of incident and injuries, if any

Police report and actions taken shall be submitted to The Children's Trust within fifteen (15) days of the incident. Provider shall provide written notification to The Children's Trust, within seven (7) days, of any legal action related to the incident.

7. Sexual Harassment

Provider shall complete an incident report in the event a program participant, client or employee makes an allegation of sexual harassment, sexual misconduct or sexual assault by a Provider employee, volunteer or anyone arising out of the performance of this Contract and Provider has knowledge thereof. Provider shall provide written notification to The Children's Trust within three (3) business days after Provider is informed of such an allegation. Provider shall provide written notification to The Children's Trust, within seven (7) business days, if any legal action which is filed as a result of such an alleged incident.

8. Proof of Policies

Provider and subcontractor, as applicable, shall keep on file copies of its policies including but not limited to confidentiality, incident reporting, sexual harassment, non-discrimination, equal opportunity and/or affirmative action, Americans with Disabilities Act, and drug-free workplace.

U. CONSENT

Provider must obtain parental/legal guardian consent for all minor participants to participate and/or for adult participants in the program for services; and to share information with The Children's Trust for monitoring and evaluation purposes.

Provider will ask participants to sign a voluntary Consent to Photograph form. The form is available in English, Spanish, and Creole and can be downloaded from www.thechildrenstrust.org. The signed consent form for photography will be maintained at the program site, with a copy filed in the participant's record. The consent shall be part of the participants' registration form, and signed by parent/guardian before services commence or assessments are administered. Any refusal of consent must be properly documented and signed by the parent or legal guardian on the consent form.

V. PROGRAMMATIC DATA REPORTING

Demographic and service information on program participants will be provided to The Children's Trust as part of The Children's Trust's research mission. Provider agrees to comply and participate in any data collection reporting, including participant data as required by The Children's Trust and described in **Attachment C** to this contract, Programmatic Data and Reporting Requirements, subject to confidentiality requirements. In addition, Provider agrees to furnish The Children's Trust with complete and accurate reports in the timeframe and format to be reasonably specified by The Children's Trust, and as described in Attachment C.

Provider must participate and provide agency (agency profile) and site(s) information to Switchboard of Miami 2-1-1, The Children's Trust 24 hour helpline, as applicable and as defined in Attachment C: Programmatic Data Reporting Requirements.

W. PUBLICITY

Provider agrees that activities, services and events funded by this Contract shall recognize The Children's Trust as a funding source. Provider shall ensure that all publicity, public relations, advertisements and signs within its control recognize The Children's Trust for the support of all contracted activities. The use of the official Children's Trust logo is permissible.

Provider shall use its best efforts to ensure that all media representatives, when inquiring with Provider about the activities funded by this Contract, are informed that The Children's Trust is a funding source. Provider shall, if it possesses the appropriate technology, provide a link between the website and The Children's Trust's website.

X. PUBLICATIONS

Provider agrees to supply The Children's Trust, without charge, up to three copies of any publication developed in connection with implementation of programs addressed by this Contract. Such publications will state that the program is supported by The Children's Trust. Provider agrees that The Children's Trust will have use of copyrighted materials developed under this Contract to the extent provided in, and subject to, the provisions of Paragraphs G and H above.

To the extent permitted by the applicable journal or other publication source, Provider shall include The Children's Trust logo and the following paragraph in all materials featuring programs funded by The Children's Trust, including but not limited to newsletters, press releases, brochures, fliers, homepage of websites or any other materials for dissemination to the media or general public:

English:

Sandor Wiener School of Opportunity, Inc. is funded by The Children's Trust. The Children's Trust is a dedicated source of revenue established by voter referendum to improve the lives of children and families in Miami-Dade County.

Español:

Sandor Wiener School of Opportunity, Inc. está financiado por El Fidecomiso de los Niños (The Children's Trust). El Fidecomiso de los Niños es una fuente de financiación, establecida por referendum para mejorar las vidas de niños y familias en el Condado de Miami-Dade.

Kreyol:

Sandor Wiener School of Opportunity, Inc. finanse pa "The Children's Trust". Trust la, se yon sous lajan ke gouveman amerikin vote an referandom pou ke' li investi byen nan pwogram kap amelyore la Vi Ti Moun ak fanmi yo nan Myami Dade.

Note: In cases where funding by The Children's Trust represents only a percentage of Provider's overall funding, the above language can be altered to read "The (organization) is funded in part by The Children's Trust..."

Y. HEADINGS, USE OF SINGULAR AND GENDER

Paragraph headings are for convenience only and are not intended to expand or restrict the scope or substance of the provisions of this Contract. ~~Wherever used herein, the singular shall include the plural and plural shall include the singular, and pronouns shall be read as masculine, feminine or neuter as the context requires.~~

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK

Z. TOTALITY OF CONTRACT/SEVERABILITY OF PROVISIONS

This Contract with its attachments as referenced below contains all the terms and conditions agreed upon by the parties:

- Attachment A: Scope of Services
- Attachment B: Other Fiscal Requirements, Budget, and Method of Payment
- Attachment C: Programmatic Data and Reporting Requirements
- Attachment D: Program Specific Audit Requirements
- Attachment E: Affidavit for Level 2 Background Screenings, if applicable
- Attachment F: Performance Improvement Plan, if applicable

No other contract, oral or otherwise, regarding the subject matter of this Contract shall be deemed to exist or bind the Parties. If any provision of this Contract is held invalid or void, the remainder of this Contract shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of applicable law.

**SANDOR WIENER SCHOOL OF OPPORTUNITY, INC.
MIAMI-DADE COUNTY, FLORIDA**

THE CHILDREN'S TRUST

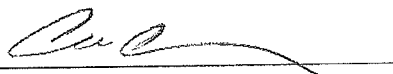
Provider Federal ID# 043614379

By: 
(Signature of Authorized Representative)

Michael Messer

Executive Director
(Type/Print Title)

Date: 9/2/10

by: 
(Signature)

Charles M. Auslander
for Modesto E. Abety

C.O.O.
President and CEO

Date: 9/8/10

Approved as to form and legal sufficiency

M. Amte - VJS
County Attorney

Date: Sept. 2, 2010

This contract is not valid until signed by both parties

