

Here's Help, Inc.

FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION

June 30, 2010

Charles A. Krblich, P.A.

Certified Public Accountants

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Charles A. Krblich, P.A.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Here's Help, Inc.

We have audited the accompanying statement of financial position of Here's Help, Inc. (a nonprofit organization) as of June 30, 2010, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Here's Help, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Here's Help, Inc. as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2010, on our consideration of Here's Help, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Here's Help, Inc. taken as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650 *Rules of*

the Auditor General, and are not a required part of the financial statements. The accompanying supplementary schedule of revenues, schedule of state earnings, program/cost center actual expenses and revenue schedule part I – actual sources & revenues and part II – actual expenses, schedule of related party transaction adjustments and schedule of bed-day availability payments, are also presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Fort Lauderdale, Florida
December 14, 2010

Here's Help, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2010

ASSETS

Current Assets:

Cash	\$ 227,241
Accounts receivable - patients, net of allowance of \$3,817	521
Accounts receivable - grants	200,088
Accounts receivable - Medicaid	5,271
Accounts receivable - other	85,758
Pledge receivable, net	8,227
Food nutrition receivable	3,605
Prepaid expenses	<u>17,028</u>

Total current assets 547,739

Property and equipment, net 1,441,474

Other Assets:

Pledge receivable long-term, net	27,232
Investments - endowment fund	311,179
Security deposits	<u>6,059</u>

Total other assets 344,470

Total assets \$ 2,333,683

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable and accrued expenses	\$ 74,701
Client trust funds	<u>3,124</u>

Total current liabilities 77,825

Commitments and contingencies: -

Net Assets:

Unrestricted	1,762,396
Temporarily restricted	493,462
Permanently restricted	<u>-</u>

Total net assets 2,255,858

Total liabilities and net assets \$ 2,333,683

See accompanying notes to the financial statements.

Here's Help, Inc.

STATEMENT OF ACTIVITIES

For the year ended June 30, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Public support and revenues:				
Public support:				
Grants from governmental agencies	\$ 2,299,630	\$ -	\$ -	\$ 2,299,630
Grants from private foundations	28,000	-	-	28,000
Donations	659,251	-	-	659,251
Food stamps	75,641	-	-	75,641
Food nutrition	40,797	-	-	40,797
	<u>3,103,319</u>	<u>-</u>	<u>-</u>	<u>3,103,319</u>
Revenues:				
Client fees for services	45,315	-	-	45,315
Fundraising income	678,948	-	-	678,948
Other income	4,300	-	-	4,300
Interest and dividend income	6,482	-	-	6,482
Loss on investments, net	16,681	-	-	16,681
	<u>751,726</u>	<u>-</u>	<u>-</u>	<u>751,726</u>
Net assets released from restrictions:				
Satisfaction of purpose or time restriction	47,588	(47,588)	-	-
	<u>47,588</u>	<u>(47,588)</u>	<u>-</u>	<u>-</u>
Total public support, revenue and net assets released from restrictions	3,902,633	(47,588)	-	3,855,045
Expenses:				
Program services:				
Outpatient	352,769	-	-	352,769
ASA Residential Level-2	704,177	-	-	704,177
CSA Residential Level-2	1,285,823	-	-	1,285,823
Residential Level-4	228,946	-	-	228,946
Day/Night	179,352	-	-	179,352
	<u>2,751,067</u>	<u>-</u>	<u>-</u>	<u>2,751,067</u>
Supporting services:				
General and administrative	735,203	-	-	735,203
Fundraising	348,253	-	-	348,253
	<u>1,083,456</u>	<u>-</u>	<u>-</u>	<u>1,083,456</u>
Total supporting services	1,083,456	-	-	1,083,456
Total expenses	<u>3,834,523</u>	<u>-</u>	<u>-</u>	<u>3,834,523</u>
Change in net assets	68,110	(47,588)	-	20,522
Net Assets, beginning of year	<u>1,694,286</u>	<u>541,050</u>	<u>-</u>	<u>2,235,336</u>
Net Assets, end of year	<u>\$ 1,762,396</u>	<u>\$ 493,462</u>	<u>\$ -</u>	<u>\$ 2,255,858</u>

See accompanying notes to the financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2010

	Program Services					Supporting Services		Totals
	Outpatient	ASA Residential Level-2	CSA Residential Level-2	Residential Level-4	Day/Night	Total Program Services	General and Administrative	
Personnel and related expenses:								
Salaries	\$ 171,496	\$ 190,114	\$ 418,245	\$ 45,642	\$ 88,551	\$ 914,048	\$ 465,948	\$ -
Payroll taxes and fringe benefits	35,086	38,895	85,568	9,338	18,116	187,003	95,327	-
Total personnel and related expenses	206,582	229,009	503,813	54,980	106,667	1,101,051	561,275	-
Other expenses:								
Building occupancy	20,054	36,285	59,202	21,853	11,098	148,492	7,398	-
Professional services	685	58,711	95,792	23,735	23,795	202,718	56,533	14,417
Travel	2,663	2,576	4,203	645	880	10,967	3,159	-
Equipment	-	8,389	13,688	11,038	-	33,115	11,038	-
Food Services	-	50,461	82,331	35,706	-	168,498	1,028	-
Medical and pharmacy	6,606	10,097	16,475	3,304	-	36,482	-	-
Subcontracted services	6,311	36,040	58,802	34,799	6,311	142,263	22,176	-
Insurance	14,806	14,324	23,370	3,589	-	56,089	17,567	-
Interest paid	-	-	-	-	-	-	28	-
Operating supplies and expenses	33,556	34,170	51,255	8,133	11,090	138,204	39,813	-
Other	53,705	112,170	194,519	21,412	19,511	401,317	11,937	333,836
Donated materials and services	-	95,042	155,068	-	-	250,110	-	-
Total other expenses	138,386	458,265	754,705	164,214	72,685	1,588,255	170,677	348,253
Total expenses before depreciation	344,968	687,274	1,258,518	219,194	179,352	2,689,306	731,952	348,253
Depreciation of property and equipment	7,801	16,903	27,305	9,752	-	61,761	3,251	-
Total expenses	\$ 352,769	\$ 704,177	\$ 1,285,823	\$ 228,946	\$ 179,352	\$ 2,751,067	\$ 735,203	\$ 348,253
								\$ 3,834,523

Here's Help, Inc.

STATEMENT OF CASH FLOWS

For the year ended June 30, 2010

Cash flows from operating activities:	
Change in net assets	\$ 20,522
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	65,012
Allowance for doubtful accounts, net	3,532
Interest income on endowment fund	(6,482)
Realized and unrealized gain on investment-endowment fund, net	(21,398)
Changes in assets (Increase) Decrease:	
Accounts receivable - grants	43,806
Accounts receivable - patients	(4,053)
Accounts receivable - Medicaid	3,600
Accounts receivable - other	(85,758)
Pledge receivable - net	(35,459)
Food nutrition receivable	1,032
Prepaid expenses	(5,810)
Changes in liabilities (Decrease) Increase:	
Accounts payable and accrued expenses	15,461
Client trust funds	<u>897</u>
Net cash used in operating activities	<u>(5,098)</u>
Cash flows from investing activities:	
Purchase of investments, including reinvestments - endowment fund	(167,390)
Proceeds from sale of investments - endowment fund	172,139
Purchase of property and equipment	<u>(8,270)</u>
Net cash used in investing activities	<u>(3,521)</u>
Net decrease in cash	(8,619)
Cash at beginning of year	<u>235,860</u>
Cash at end of year	<u>\$ 227,241</u>
Supplemental disclosures of cash flow information:	
Interest paid in cash	<u>\$ 28</u>
Income taxes paid in cash	<u>\$ -</u>

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE A – SUMMARY OF ACCOUNTING POLICIES

A summary of Here's Help, Inc.'s (the "Organization") significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Description and Purpose of the Organization

Here's Help, Inc. is a not-for-profit Florida corporation exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is involved in the prevention, rehabilitation and education of persons with drug related problems.

Basis of Accounting and Reporting

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as outlined in the Financial Accounting Standards Board *Accounting Standards Codification* ("ASC"). Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded at the time liabilities are incurred.

Financial Statement Presentation

Financial statement presentation follows the Financial Accounting Standards Board ASC 958 (formerly Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations"). Under FASB ASC 958-205, the Organization 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.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restriction. Expenses are reported as decreases in unrestricted net assets. Gains and losses on assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restriction. Accordingly, for reporting purposes, net assets of the Organization and changes therein are classified as follows:

Temporarily Restricted – Net assets whose use by the Organization is limited by donor-imposed stipulations that can be fulfilled by either passage of time or by actions of the Organization pursuant to those stipulations. Temporarily restricted net assets consist of unexpended grant funds. See Note G.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE A – CONTINUED

Financial Statement Presentation – continued

Permanently Restricted – Net assets whose use by the Organization is limited by donor-imposed stipulations that are neither fulfilled with the passage of time nor otherwise removed by actions of the Organization. The Organization at June 30, 2010 had no permanently restricted net assets.

Contributions

The Organization also has adopted FASB ACS 958-605 (formerly SFAS No. 116, "Accounting for Contributions Received and Contributions Made"). In accordance with FASB ACS 958-605, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor 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 Statement of Activities as net assets released from restrictions.

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of 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.

Public Support, Revenue and Operations

Agencies and organizations, volunteers, businesses, the general community and others contribute substantial amounts of materials and services toward the fulfillment of the programs administered by the Organization. To the extent that contributions of materials are made under the control of the Organization, these contributions are objectively measured and represent program or support expenditures which would otherwise be incurred by the Organization's personnel. These contributions have been reflected in both public support and program expense in the accompanying financial statements at their fair market value.

Investments

The Organization adopted FASB ACS 958-320 (formerly SFAS No. 124, "Accounting for Certain Investments Held by Not-for-Profit Organizations,") in 1997.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE A – CONTINUED

Investments – continued

Under FASB ACS 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Those marketable securities and investments received as gifts or donations are recorded at their fair market value on the date received.

Property and Equipment and Depreciation

Property and equipment are recorded at cost or at estimated fair market value at the date of gift, if donated. Depreciation is provided for assets acquired after January 1, 1983, and is computed using the American Hospital Association's estimated useful lives, in accordance with the Florida Administrative Code. These estimated service lives, range from three to forty years, on a straight-line basis. Management has a policy to capitalize items in excess of \$1,000, while repairs and maintenance not extending the useful life of an asset are expensed.

Estimates

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

Income Taxes

The Organization has been granted an exemption from income taxes under Internal Revenue Code Section 501(c)(3), as a nonprofit corporation. As such, Here's Help, Inc. does not pay income tax on its net "exempt function" income. The Organization does, however, pay tax on its "unrelated business income" which is comprised of net income from the sale of sauces and investment income related to the Organization's non-qualified deferred compensation plan. The Organization is not classified as a private foundation.

The Financial Accounting Standards Board (FASB) issued FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes", an interpretation of FASB ASC 740 (SFAS No. 109) (FIN 48), that clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE A – CONTINUED

Income Taxes – continued

returns. The Organization has adopted the standard for 2009. The Organization's income tax filings are subject to audit by various taxing authorities. The Organization's open audit periods are 2006-2010. In evaluating the Organization's tax provisions and accruals, future taxable income, and the reversal of temporary differences, interpretations and tax planning strategies are considered. The Organization believes their estimates are appropriate based on current facts and circumstances.

Revenue Recognition - Grant Allocation

Grant allocations are recorded as earned. Expenditures are made in accordance with the terms of the contracts.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers cash on deposit, cash on hand, money market funds and certificates of deposit with original maturities of less than three months, if any, to be cash equivalents.

Acquisitions of Nonexpendable Property

Property acquired by grants is considered to be owned by Here's Help, Inc. while used in the program for which it was purchased or in other future authorized programs; however, the State of Florida and/or the United States has a reversionary interest in the property. Such property's disposition as well as the ownership of any proceeds therefrom is subject to state and/or federal regulations. See Note G.

Donated Services

A significant number of volunteers have donated substantial hours to the Organization's programs and events during the year; however, these donated services are not reflected in the financial statements since the services do not require specialized skills. Donated professional services, goods, and facilities are reflected in the Statement of Activities at their estimated fair value. For the year ended June 30, 2010, the Organization recorded \$515,310 in donated goods and services.

Functional Expenses

The administrative costs of providing services to various programs and other activities have been summarized on a functional basis in the Statement of Activities.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE A – CONTINUED

Functional Expenses – continued

Certain costs have been allocated among the programs and supporting services benefited, in accordance with the guidelines established by the Department of Children and Families. Accordingly, certain costs have been allocated among the *programs and supporting services* benefited.

Allowance for Doubtful Accounts

The allowance for doubtful accounts is based on a current evaluation of the aging and collectibility of the outstanding patients' accounts receivable. The rehabilitation center allows for all income level patients to utilize the facilities. As such, even though a standardized sliding fee schedule is used, the services rendered to an indigent population result in a high write-off percentage.

Advertising Costs

The Organization expenses the costs of advertising as incurred. For the year ended June 30, 2010, advertising expense was \$417.

Date of Management Review

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through the date of this report. That date is the date the financial statements were available to be issued.

NOTE B – CASH AND TEMPORARY INVESTMENTS

Cash and temporary investments at June 30, 2010 are comprised of the following:

<u>Unrestricted</u>	
Client's monies held in trust	\$ 3,124
Operating and Money Market Accounts	224,117
	<u>\$ 227,241</u>

The Organization's financial institution participates in the Transaction Account Guarantee program which fully insures all non-interest bearing accounts. At June 30, 2010, the Organization had no balances in excess of insured amounts.

Here's Help, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE C – PLEDGES RECEIVABLE

Pledges receivable as of June 30, 2010 are as follows:

Receivable in less than one year	\$10,000
Receivable in one to four years	30,000
Total pledges receivable	<u>40,000</u>
Less discounts to net present value	<u>(4,541)</u>
Net pledges receivable	<u>\$35,459</u>

Discount rate used on long-term pledges is five percent (5%).

NOTE D – INVESTMENTS – ENDOWMENT FUND

The Board of Directors of Here's Help, Inc. established an endowment fund with the expressed intent of ensuring the long-term financial strength of the Organization. Investments at June 30, 2010, are invested in marketable securities that have a readily determinable fair value, consisting of money market funds and mutual funds.

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Unrestricted:			
Cash and cash equivalents	\$ 35,330	\$ 35,330	\$ 35,330
Mutual funds	329,481	275,849	275,849
	<u>\$ 364,811</u>	<u>\$ 311,179</u>	<u>\$ 311,179</u>

The following schedule summarizes the investment return (Endowment Fund) and its classification in the Statement of Activities for the year ended June 30, 2010:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>
Interest and dividends	<u>\$ 6,482</u>	<u>-</u>	<u>-</u>
Realized losses	\$ (114)	-	-
Unrealized gains	21,543	-	-
Investment fees	(4,748)	-	-
	<u>\$ 16,681</u>	<u>-</u>	<u>-</u>

Here's Help, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE E – PROPERTY AND EQUIPMENT

At June 30, 2010, property and equipment consisted of the following:

	Unrestricted	Temporarily Restricted	Total
Land	\$ 153,647	\$ -	\$ 153,647
Buildings and improvements	1,604,907	493,462	2,098,369
Equipment	224,066	-	224,066
Computer software	20,000	-	20,000
Leasehold improvements	47,386	-	47,386
	<u>2,050,006</u>	<u>493,462</u>	<u>2,543,468</u>
Less accumulated depreciation and amortization	1,101,994	-	1,101,994
	<u>\$ 948,012</u>	<u>\$ 493,462</u>	<u>\$1,441,474</u>

Depreciation and amortization expense was \$65,012 for the year ended June 30, 2010.

NOTE F – LINE OF CREDIT

The Organization has established a line of credit with a financial institution. This line is for \$150,000 and carries an interest rate on the outstanding balance, if any, of one percent over the prime rate. As of June 30, 2010, there was no outstanding balance on the line of credit. Interest paid on the line of credit for the year ended June 30, 2010 was \$28. The line is due on demand with annual reviews; the next review is due in the first quarter of 2011.

NOTE G – TEMPORARILY RESTRICTED NET ASSETS

The State of Florida, Department of Juvenile Justice has awarded the Organization several legislative grants in prior years totaling \$951,750 to construct juvenile dormitories and to make general renovations. These grants provide for the Organization to hold title to the property and operate the property for its stated mission and temporarily restrict its use for a period of twenty years. The State holds liens on the property for twenty years with one twentieth of each lien expiring annually. Temporarily restricted net assets that are available for the following uses as of June 30, 2010 are as follows:

Property and equipment, net	<u>\$493,462</u>
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Here's Help, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE H – PENSION PLAN

The Organization provides a 401(k) defined contribution pension plan for substantially all of its employees. In April 2009, the Organization temporarily suspended the employer's 401(k) match. The Organization also has a deferred compensation plan for certain of its key employees. Included in compensation and related expenses is the pension and deferred compensation expense for the current year of \$0 and \$12,000 respectively, of which zero represents current year funding of prior year benefits.

NOTE I – SPECIAL EVENTS AND FUNDRAISING

During the year ended June 30, 2010, Here's Help, Inc. sponsored several fundraising events. See Note K. The results of these events are as follows:

Gross receipts	\$678,948
Expenses	<u>333,837</u>
Net revenue	<u>\$345,111</u>

NOTE J – FAIR VALUE MEASUREMENT

Financial instruments are composed of cash, cash equivalents, investments, pledges receivable and accounts receivable, and accounts payable.

The carrying amount of cash and cash equivalents accounts receivable and accounts payable approximate fair value due to the short-term nature of such instruments.

Pledge receivable is recorded by discounting the anticipated cash flows utilizing current interest rates.

Endowment fund investments are measured at fair value on a recurring basis in the Statement of Financial Position. The Organization uses the following hierarchical disclosure framework:

Level 1 - Measurement based upon quoted prices for identical assets in an active market as of the report date

Level 2 - Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Here's Help, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE J – CONTINUED

Level 3 - Measurement based on the Organization's assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

The Organization uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, Here's Help, Inc. measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

At June 30, 2010, Here's Help, Inc.'s investments consist of cash equivalents and mutual funds. The valuations of Here's Help, Inc.'s investments according to the fair value hierarchy are all Level 1 (see Note D).

NOTE K – COMMITMENTS AND CONTINGENCIES

Lease Commitments

The Organization leases certain equipment and vehicles, under agreements that are operating leases. Rental expense totaled \$18,673 for the year ended June 30, 2010.

Rental commitments for the remaining terms of the lease are as follows:

2011	\$ 13,343
2012	\$ 8,778

Economic Dependencies

Here's Help, Inc. earns approximately of fifty (50%) percent of total revenues from grants received either directly from the State of Florida, Department of Children and Family Services or as a subrecipient through the South Florida Behavioral Health Network (formerly South Florida Providers Coalition). This represents a significant economic dependency. Additionally, the Organization derives in excess of seventy (70%) percent of its fundraising income from a single event.

NOTE L – SUPPORT FROM THE STATE OF FLORIDA

The Organization received a substantial portion of its support from the State of Florida, under grant contract KD228-13 with the South Florida Behavioral Health Network (formerly South Florida Providers Coalition) (see Note K). This contract must be renegotiated annually. Although a maximum amount is established during the negotiation process,

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2010

NOTE L – CONTINUED

income is earned on a rate-based units-of-service basis. That is, the State establishes reimbursement rates based on “bed days” for residential patients and “hours of contact” for out-patients. This rate is applied to the number of patient units provided by the Organization, as approved and subsequently reimbursed by the State of Florida through the South Florida Behavioral Health Network under the terms of the contract.

There is no certainty that this support will be received in future years. If such support is substantially reduced, this would have a material impact on the Organization’s financial position, results of operations, and cash flows.

NOTE M – RELATED PARTY TRANSACTIONS/ADJUSTMENT

There is no adjustment for related party transactions for the purposes of complying with the terms of the State of Florida grant. There are no material related party transactions to disclose.

NOTE N – ADMINISTRATIVE COST PERCENTAGE

The State of Florida granting agency requires that the Organization disclose the administrative cost percentage of the Organization. The administrative cost percentage is determined by calculating the ratio of General and Administrative Expenses, as reported on the Statement of Functional Expenses (\$735,203), divided by the total expenses (SAMH grant-related) (\$3,834,523), which equals approximately nineteen percent (19%).

SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Contract Grant Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Indirect Programs			
Passed through South Florida Behavioral Health Network			
Temporary Assistance for Needy Families (TANF)	93.558	KD-228-13	\$ 181,428
Block Grant for Prevention and Treatment of Substance Abuse (SAPT)	93.959	KD-228-13	<u>545,667</u>
Total U.S. Department of Health and Human Services			<u>727,095</u>
<u>U.S. Department of Agriculture</u>			
Indirect Programs			
Passed through Florida Department of Education			
School Breakfast Program	10.553	01-0214	16,100
National School Lunch Program	10.555	01-0214	<u>24,697</u>
Total U.S. Department of Agriculture			<u>40,797</u>
<u>U.S. Department of Justice</u>			
Indirect Programs			
Passed through Eleventh Judicial Circuit of Florida			
Drug Court Discretionary Grant Program	16.585	K08-235	<u>260,714</u>
Total U.S. Department of Justice			<u>260,714</u>
Total expenditures of federal awards			<u>\$ 1,028,606</u>

The accompanying notes are an integral part of this schedule.

Here's Help, Inc.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2010

State Agency/ Pass-through Entity/ State Project	State CSFA Number	Contract Grant Number	State Expenditures
<u>Department of Children and Families</u>			
Indirect Programs			
Passed through South Florida Behavioral Health Network			
Substance Abuse Treatment and Aftercare Services for Children	60.030	KD-228-13	\$ 990,180
Substance Abuse Treatment and Aftercare Services for Adults	60.033	KD-228-13	<u>221,272</u>
Total expenditures of state financial assistance			\$ <u><u>1,211,452</u></u>

The accompanying notes are an integral part of this schedule.

Here's Help, Inc.

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2010

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal grant activity and state financial assistance of Here's Help, Inc. and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, *Rules of the Auditor General*. Therefore some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2 - MAJOR FEDERAL PROGRAM

At June 30, 2010, the following program was identified as a Major Federal Financial Assistance Program:

Block Grant for Prevention and Treatment of Substance Abuse (SAPT)

NOTE 3 – STATE FINANCIAL ASSISTANCE MAJOR PROGRAM

At June 30, 2010, the following program was identified as a Major State Financial Assistance Program:

Substance Abuse Treatment and Aftercare Services for Children

Here's Help, Inc.

SCHEDULE OF REVENUES

For the year ended June 30, 2010

Unrestricted:

State SAMH Grants:

Alcohol, drug abuse, and mental health
Grant contract numbers KD-228-13 \$ 1,938,547

Other Government Funding:

Other Grants 430,218
Medicaid 47,303

All Other Funding and Revenues:

Urine testing 32,200
First and third party fees 13,115
Volunteer services 250,110
Contributions and donations 855,189
In-kind food and donated radio time 265,200
Interest income 6,482
Realized and unrealized gain (loss) on investments, net 16,681
Total non-government funding 1,438,977

Net assets released from restrictions:

Restrictions satisfied by time expiration 47,588
Total net assets released from restrictions 47,588
Total of all unrestricted funding, revenues and
net assets released from restrictions \$ 3,902,633

Temporarily Restricted:

All Other Funding and Revenues:

Contributions and donations \$ -

Net assets released from restrictions:

Restrictions satisfied by time expiration (47,588)
Total net assets released from restrictions (47,588)
Total of all temporarily restricted funding, revenues
and net assets released from restrictions \$ (47,588)

Here's Help, Inc.

SCHEDULE OF STATE EARNINGS

For the year ended June 30, 2010

1) Total Expenditures	\$ 3,834,523
2) Less Other State and Federal Funds	\$ (424,955)
3) Less Non-Match SAMH Funds	\$ (1,409,518)
4) Less Unallowable Costs per 65E-14, F.A.C.	\$ <u>(355,694)</u>
5) Total allowable expenditures (Sum of lines 1, 2, 3, and 4)	\$ <u><u>1,644,356</u></u>
6) Maximum available earnings (Line 5 times 75%)	\$ 1,233,267
7) Amount of State Funds requiring match	\$ <u>495,236</u>
8) Amount due to Department (Subtract line 7 from line 6. If negative, the amount of the difference is due the Department up to the amount of line 8.)	\$ <u><u>738,031</u></u>

Here's Help, Inc.

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

For the year ended June 30, 2010

PART I: ACTUAL SOURCES & REVENUES

FUNDING SOURCES & REVENUES	State-Designated SAMH Cost Centers										Total for all State-SAMH Cost Centers	Non-SAMH Cost Center	Total Funding
	State SAMH-Funded Cost Centers					Total for State SAMH Funded Cost Centers	Total for Non-State-SAMH Cost Centers	Total for all State-SAMH Cost Centers	Non-SAMH Cost Center	Total Funding			
	Outpatient	ASA Residential Level-2	Residential Level-2	CSA Residential Level-2	Residential Level-4								
IA. STATE SAMH FUNDING													
(1) DCF/SFPC	\$ 282,839	\$ 628,318	\$ 918,643	\$ 63,018	\$ 45,728	\$ 1,938,546	\$ -	\$ 1,938,546	\$ -	\$ 1,938,546	\$ -	\$ 1,938,546	
(6) From other districts	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL STATE SAMH FUNDING	282,839	628,318	918,643	63,018	45,728	1,938,546	-	1,938,546	-	1,938,546	-	1,938,546	
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	
(2) Medicaid	47,303	-	-	-	-	47,303	-	47,303	-	47,303	-	47,303	
(3) Local Government	-	-	53,066	-	-	53,066	-	53,066	-	53,066	-	53,066	
(4) Federal Grants and Contracts	-	188,826	188,826	-	-	377,652	-	377,652	-	377,652	-	377,652	
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER GOVT. FUNDING	47,303	188,826	241,892	-	-	478,021	-	478,021	-	478,021	-	478,021	
IC. ALL OTHER REVENUES													
(1) 1st & 2nd party payments	11,116	34,199	-	-	-	45,315	-	45,315	-	45,315	-	45,315	
(2) 3rd party payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	
(4) Contributions and Donations	24,060	-	147,381	-	-	171,441	-	171,441	-	171,441	-	171,441	
(5) Other	240,350	51,781	51,781	190,000	172,500	706,412	-	706,412	-	706,412	-	706,412	
(6) In-kind	132,290	74,343	308,677	-	-	515,310	-	515,310	-	515,310	-	515,310	
TOTAL ALL OTHER REVENUES	407,816	160,323	507,839	190,000	172,500	1,438,478	-	1,438,478	-	1,438,478	-	1,438,478	
TOTAL FUNDING \$	737,958	977,467	1,668,374	253,018	218,228	3,855,045	\$ -	3,855,045	\$ -	3,855,045	\$ -	3,855,045	

Here's Help, Inc.

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

For the year ended June 30, 2010

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	State-Designated SAMH Cost Centers										Total for all State-SAMH Cost Centers	Non-SAMH Cost Center	Other Support Costs	Administration	Total Expenses	
	State SAMH-Funded Cost Centers					State SAMH-Non-Funded Cost Centers										
	Outpatient	ASA Residential Level-2	Residential Level-2	Residential Level-4	Day/Night	Total for State SAMH Funded Cost Centers	Total for Non-State-SAMH Cost Centers	Total for all State-SAMH Cost Centers								
IIA. PERSONNEL EXPENSES																
(1) Salaries	\$ 171,496	\$ 190,114	\$ 418,245	\$ 45,642	\$ 88,551	\$ 914,048	\$ -	\$ 914,048	\$ -	\$ -	\$ 914,048	\$ -	\$ -	\$ -	\$ 465,948	\$ 1,379,996
(2) Fringe Benefits	35,086	38,895	85,568	9,338	18,116	187,003	-	187,003	-	-	187,003	-	-	95,327	282,330	
TOTAL PERSONNEL EXPENSES	206,582	229,009	503,813	54,980	106,667	1,101,051	-	1,101,051	-	-	1,101,051	-	-	561,275	1,662,326	
IIIB. OTHER EXPENSES																
(1) Building occupancy	20,054	36,285	59,202	21,853	11,098	148,492	-	148,492	-	-	148,492	-	-	7,398	155,890	
(2) Professional services	685	58,711	95,792	23,735	23,795	202,718	-	202,718	-	-	202,718	-	-	70,950	273,668	
(3) Travel	2,663	2,576	4,203	645	880	10,967	-	10,967	-	-	10,967	-	-	3,159	14,126	
(4) Equipment	7,801	25,292	40,993	20,790	-	94,876	-	94,876	-	-	94,876	-	-	14,289	109,165	
(5) Food services	-	50,461	82,331	35,706	-	168,498	-	168,498	-	-	168,498	-	-	1,028	169,526	
(6) Medical and Pharmacy	6,606	10,097	16,475	3,304	-	36,482	-	36,482	-	-	36,482	-	-	-	36,482	
(7) Subcontracted services	6,311	36,040	58,802	34,799	6,311	142,263	-	142,263	-	-	142,263	-	-	22,176	164,439	
(8) Insurance	14,806	14,324	23,370	3,589	-	56,089	-	56,089	-	-	56,089	-	-	17,567	73,656	
(9) Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	28	28	
(10) Operating supplies & expenses	33,556	34,170	51,255	8,133	11,090	138,204	-	138,204	-	-	138,204	-	-	39,813	178,017	
(11) Other	66,982	139,298	230,203	16,998	16,472	469,953	-	469,953	-	-	469,953	-	-	11,937	481,890	
(12) Donated items	-	95,042	155,068	-	-	250,110	-	250,110	-	-	250,110	-	-	265,200	515,310	
TOTAL OTHER EXPENSES	159,464	502,296	817,694	169,552	69,646	1,718,652	-	1,718,652	-	-	1,718,652	-	-	188,345	2,172,197	
TOTAL PERSONNEL & OTHER EXPENSES	366,046	731,305	1,321,507	224,532	176,313	2,819,703	-	2,819,703	-	-	2,819,703	-	-	749,620	3,834,523	
IIIC. DISTRIBUTED INDIRECT COSTS																
(a) Support costs (Optional)	33,460	69,685	124,558	21,106	16,391	265,200	-	265,200	-	-	265,200	-	-	(265,200)	-	
(b) Administration	97,451	194,901	352,321	59,970	44,977	749,620	-	749,620	-	-	749,620	-	-	(749,620)	-	
TOTAL DISTRIBUTED INDIRECT COSTS	130,911	264,586	476,879	81,076	61,368	1,014,820	-	1,014,820	-	-	1,014,820	-	-	(749,620)	-	
TOTAL ACTUAL OPERATING EXPENSES	496,957	995,891	1,798,386	305,608	237,681	3,834,523	-	3,834,523	-	-	3,834,523	-	-	-	3,834,523	
IIID. UNALLOWABLE COSTS	(67,759)	(90,218)	(147,197)	(29,555)	(20,965)	(355,694)	-	(355,694)	-	-	(355,694)	-	-	-	(355,694)	
TOTAL ALLOWABLE OPERATING EXPENSES	429,198	905,673	1,651,189	276,053	216,716	3,478,829	\$ -	\$ 3,478,829	\$ -	\$ -	\$ 3,478,829	\$ -	\$ -	\$ -	\$ 3,478,829	
IIIE. CAPITAL EXPENDITURES	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS

For the year ended June 30, 2010

		Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				
		Combined Programs				
Related Party		Residential	Residential	Level-4	Day/Night	Total
		Level-2	Level-4			
Revenues From Grantee						None
Expenses Associated with Grantee Transactions						None

Note: See Note M to the financial statements for this same information.

Here's Help, Inc.

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS

For the year ended June 30, 2010

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department (D-E)	Amount Paid for Services by the Department Day/Night	Maximum \$ Value of Units in Column F (FxG)	Amount Owed to Department (G-H or \$0, whichever is greater)
A	B	C	D	E	F	G	H	I

Schedule is not applicable

OTHER AUDITOR'S REPORTS

Charles A. Krblich, P.A.

Certified Public Accountants

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

Board of Directors
Here's Help, Inc.

We have audited the financial statements of Here's Help, Inc. (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated December 14, 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 Here's Help, 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 Here's Help, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Here's Help, 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*.

We noted certain other matters that we reported to management of Here's Help, Inc. in a separate letter dated December 14, 2010.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, specific legislative or regulatory bodies, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature of Charles A. Kulliel, PA/CPA.

Fort Lauderdale, Florida
December 14, 2010

Charles A. Krblich, P.A.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE PROJECTS IN ACCORDANCE WITH RULES OF THE AUDITOR GENERAL

Board of Directors
Here's Help, Inc.

Compliance

We have audited Here's Help, Inc.'s compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, and the requirements described in the Executive Office of the Governor's State Projects Compliance Supplement, that could have a direct and material effect on each of Here's Help, Inc.'s major federal programs and state projects for the year ended June 30, 2010. Here's Help, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of Here's Help, Inc.'s management. Our responsibility is to express an opinion on Here's Help, Inc.'s compliance based on our audit.

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

In our opinion, Here's Help, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2010.

Internal Control Over Compliance

Management of Here's Help, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered Here's Help, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Here's Help Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within the organization, specific legislative or regulatory bodies, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Fort Lauderdale, Florida
December 14, 2010

Here's Help, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL PROGRAMS AND STATE PROJECTS

For the year ended June 30, 2010

A. SUMMARY OF AUDIT RESULTS

Financial Statements

1. The auditor's report expresses an unqualified opinion on the financial statements of Here's Help, Inc.
2. No material weaknesses or significant deficiencies were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Here's Help, Inc. were disclosed during the audit.

Federal Awards and State Projects

4. No material weaknesses or significant deficiencies were identified during the audit of major federal awards programs and state financial assistance projects.
5. The auditor's report on compliance for the major federal award programs and state financial assistance projects for Here's Help, Inc. expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs and state financial assistance projects for Here's Help, Inc. are reported in Part C and D of this Schedule.
7. The programs tested as major programs included:

<u>Federal Program</u>	<u>CFDA Number</u>
Block Grant for Prevention and Treatment of Substance Abuse (SAPT)	93.959
<u>State Financial Assistance Projects</u>	<u>CSFA Number</u>
Substance Abuse Treatment and Aftercare Services for Children	60.030

8. The threshold for distinguishing Types A and B programs was \$300,000 for major federal programs and for state projects.

Here's Help, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL PROGRAMS AND STATE PROJECTS

For the year ended June 30, 2010

9. Here's Help, Inc. qualified as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

None.

D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS

None.

E. OTHER ISSUES

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to federal programs or state projects; no Corrective Action Plan is required because there were no findings required to be reported under the Federal or Florida Single Audit Acts. A management letter as defined in Auditor General Rule 10.654(1)(e) is not presented because there are no items related to State financial assistance required to be reported in the management letter.