

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



Agency Name	Helpline, Inc
Physical Address	1623 Spalding Court, Unit 4
Mailing Address	P.O. Box 2186
City, State, Zip	Key West, FL 33040
Phone	305 292-8445
Fax	305 292-8447
Email	lou@keyshelpine.org
Who should we contact with questions about this application?	Lou Hernandez

Amount received for prior fiscal year ending 09/30/11	\$ 4,000.00
Amount received for current fiscal year ending 09/30/12	\$ 5,000.00
Amount requested for upcoming fiscal year ending 09/30/13	\$ 10,000.00

CERTIFICATION

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

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

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

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

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

Typed Name of Executive Director: Lou Hernandez

Signature  _____

Title: CEO

Date: 4/20/2012

Typed Name of Board President/Chairman: Jedde Regante

Signature  _____

Title: Board Chairman

Date: 4-24-2012

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

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

Provide confidential and anonymous crisis intervention, education, and information and referral services to the residents and visitors of Monroe County and the homeless. Provide telephone reassurance to the elderly and disabled.

2. List the services your agency provides.

- a. *Conducts Matter of Balance classes to seniors on how to prevent falling and the fear of falling.*
- b. *Provides caregiver training and support groups to alleviate the stress of caring for loved ones on the home.*
- c. *Provides daily telephone reassurance calls to registered elderly and homebound clients to ensure their well-being.*
- d. *Provides telephone suicide prevention via the special Caldwell-Banker Foundation phone number and crisis intervention, information & referral services.*
- e. *Provides free answering services for Alcoholics Anonymous, Al-Anon, the Interagency Council, the National Alliance for the Mentally Ill (NAMI).*
- f. *Provide homeless information and referral services as a member of Southernmost Homeless Assistance League (SHAL).*
- g. *Provides telephone crisis intervention, information & referral services.*
- h. *211 Telephone services via a contract with Switchboard of Miami for information and referral services using the number 211 with support data from Helpline Information Data Base.*

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

Funding will support the information, referral and reassurance components of the services above.

4. Funding category:

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

If yes, please circle the new category for which you would like to be considered:

Medical **(Core Services)** Quality of Life

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

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

NO

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

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

- b. grant amount:
 - c. match percentage requirement and amount:
 - d. expected award date:
7. If your organization was funded with HSAB funds last year, please briefly and specifically explain:
- a. how the funds were spent
The funds were spent on salary for the CEO
 - b. how they were used to leverage additional funding
The funds will be used to leverage funding from the Klaus-Murphy Foundation as well as private donations.
8. Do you plan to allocate any part of this HSAB grant, if awarded, as a sub-grant to another organization? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment D, under "Grants to Other Organizations."*
NO
9. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment E, under "Grants to Other Organizations."*
NO
10. Will you or have you applied for other sources of County funding? *If yes, please list source(s) and amount(s). Also be sure to reflect this information on Attachment F.*
Monroe County Sheriff's 2011 Forfeiture Fund - \$3,629.00
11. What needs or problems in this community does your agency address?
Helpline addresses the needs for:
- a) *an evidenced-based program designed for seniors to prevent falls and the subsequent health issues related to injuries suffered from falling,*
 - b) *supportive services for the growing number of family caregivers to reduce the stress associated with caring for a loved one in the home, mainly Alzheimer Victims.*
 - c) *supportive services through Reassurance Telephone calls for our elderly and homebound residents who spend the majority of their last years of life alone,*
 - d) *supportive services for alcohol and substance abusers, their families and friends,*
 - e) *twenty-four hour access to suicide and crisis intervention services, as well as general information on social, health and government services in the county,*
 - f) *a toll-free number for the homeless who are in need of shelter, food, medical and social services.*
 - g) *Supportive services to the homeless in need of birth certificates and legal identification cards.*
12. What statistical data support the needs listed in Question #11?
The very nature of our services are driven by the poor, the homeless, the elderly and those caring for their family members with chronic diseases. Our substance abuse prevention is driven

by alcoholics in recovery and our Reassurance Program clients use our service to remain in their homes because an average nursing home (usually out of the County) costs over \$4,000/month.

13. What are the causes (not the symptoms) of these problems?

Please see the answer to #12.

14. Describe your target population as specifically as possible.

HELPLINE's target population for our Matter of Balance program is county residents 60+. The Caregiver Training & Support program targets residents who are providing care to someone in the home 60+. The Telephone Reassurance targets elderly and/or homebound clients. Anyone in crisis (suicidal, abused, etc). The 800 number targets the homeless population. Monroe County residents needing information on community social services compromise the remaining target populations.

15. How are clients referred to your agency?

Public service announcements, normal media advertising, and the Helpline website are the most common ways that callers are referred to our programs. State and County social service agencies also provide referrals. Reassurance clients are generally referred by their physicians, nursing care providers, family members, and the clergy. Callers also use our Helpline website, www.KeysHelpline.org as a reference tool.

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

*Participants in the Matter of Balance Program are open to all seniors age 60+. Caregivers must be caring for someone who is 60+. There are no eligibility requirements for telephone reassurance clients or callers to the Helpline. Calls dealing with **suicide and callers in crisis** are given special handling in that they are not cut shot for other calls, etc.*

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

HELPLINE has membership or contractual agreements with the following agencies and their respective program areas:

- i. Florida Keys Area Health Education Center: elder services*
- ii. Alliance for Aging of Miami-Dade & Monroe Counties, the Aging Resource Center, Monroe County Community Services and AARP: elder services*
- iii. Department of Children & Families, Alcoholics Anonymous and Al-Anon: substance abuse and mental health*
- iv. Florida Association of Information & Referral Systems, Interagency Council: information & referral*
- v. Southernmost Homeless Assistance League and its member agencies; homeless prevention*
- vi. Switchboard of Miami for contractual services for 211service funded by The Behavioral Health Network (DCF)*

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

Sites: Key West, and Islamorada, FL Hours of Operation: Office Hours M-F, 8 AM – 5 PM, Crisis Hotline 24/7 operation.

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

State funding (DCF) for the Substance Abuse/Mental Health funding previously provide has been cut in half from \$10,000 to \$5,000 with is now supporting 211 services for Monroe County. Large fundraising apparatus common to the large local agencies are very difficult to maintain. Since Helpline is a volunteer based service finding ONLY fundraising volunteers is difficult if not impossible. In Monroe County the fundraising pie has decreased and the slices have increased with more non-profits coming on to the arena.

20. What organizational challenges do you expect in the next two years, and how do you plan to respond to them? *The Reassurance Program is sure to increase as the Baby Boomer numbers increase in the County. Finding volunteers willing to devote 4 hours to only call the elderly in other parts of the County is a challenge. Outreaching volunteers in areas like Big Pine with it's growing population will require networking with agencies like the 4 AARP's.*

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

HELPLINE by-laws list a call center volunteer for membership on the Board of Directors. Additionally, all fund contributors, and call center volunteers are "members" of HELPLINE, and as members, annually elect the Board of Directors. The largest group of identifiable clients is in our Reassurance Program. This group regularly participates in surveys by outside agencies, such as the Health Council of South Florida. Normal callers to the HELPLINE are anonymous and calls are confidential so there is little opportunity for active representation from that population.

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

HELPLINE is licensed by the Department of Children and Families as a substance abuse prevention provider, and performs an annual review of our program. Our agency also provides services to the County's Elder population through a grant with the Alliance for Aging of Dade and Monroe, and they also monitor our program annually.

23. 8,760 hours of program service were contributed by 18 volunteers in the last year.

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

NO

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

- a. *Complete Matter of Balance training in 2012-2013 for 90% of clients.*
- b. *Provide Family Caregiver & Training services to 95% of clients.*
- c. *Increase information and referral calls by 5% during FY 2013.*
- b. *We plan to increase our reassurance clients by 5%.*

26. How will you measure these outcomes?

Matter of Balance Training and Caregiver Training outcomes are reported as reimbursable services to the Alliance for Aging and their number s are fixed by contract.

Each call to a Reassurance Program client is recorded and annual summaries are provided All calls to the Helpline or 211 are recorded by individual call sheet.

27. Provide information about units of service below.

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

Service	Unit (hour, session, day, etc.)	Cost per unit (current year)
MOB Training	1 two hour session	Free to the Resident
Caregiver Training	1 hour/client (trainee)	Free to the Resident
Reassurance Program	1 call/ client	Free to Client
Information & Referral Calls	1 call	Free to Caller
Suicide Calls	1 call	Free to Caller
211 Calls	1 call	Free to Caller

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

Required Attachments

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

ATTACHMENT CHECKLIST

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

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

Helpline Inc, Attachment C 1,

Please list or describe achieved outcomes for your target populations: 1. Provide callers with accurate information to social services. 2. Provide homeless callers with information on services in Monroe County. 3. Provide that the telephone reassurance clients are safe in their homes and have taken necessary medications. 4. Provide caregivers with the tools they need to insure the family members they care for are allowed to age in place in their own homes. 5. Provide seniors with the tools they need to recognize the causes of falls and how to overcome their fear of falling.

ATTACHMENT E - AGENCY EXPENSES

2012

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

0

	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	12 / 31 /12		12/31 /11	
Expenditures	Total	%	Total	%
Salaries - Program	77,805	72%	77,805	71%
Payroll Taxes - Program	5,952	0	5,952	0
Employee Benefits - Program	0	0	0	0
Salaries - Administrative		0		0
Payroll Taxes - Administrative		0		0
Employee Benefits - Administrative		0		0
Subtotal Personnel	83,757	77%	83,757	76%
Postage	400	0%	400	0%
Office Supplies	2,000	2%	2,756	3%
Telephone	4,032	4%	4,032	4%
Professional Fees	3,200	3%	3,200	3%
Rent	INKIND	#####	INKIND	#####
Utilities	1,992	2%	1,992	2%
Repair and Maint.	375	0%	375	0%
Travel	0	0	1,223	1%
Miscellaneous	1,200	1%	650	1%
Grants to Other Organizations	0	0	0	0
List others below		0		0
Insurance	5,547	5%	6,205	6%
Advertizing	1,452	1%	1,452	1%
Licenses	1,200	1%	1,200	1%
Fundraising	3,000	3%	2,888	3%
		0		0
		0		0
		0		0
		0		0
		0		0
Total Expenses	108,155	#####	110,130	#####
Revenue Over/(Under) Expenses	4,278		4,220	

Att. G.

HELPLINE, INCORPORATED
***Financial Statements for
the Year Ended March 31, 2011
and Independent Auditor's Report***

PAUL S. MILLS
CERTIFIED PUBLIC ACCOUNTANT

KEY WEST, FLORIDA

HELPLINE, INCORPORATED
Financial Statements
March 31, 2011

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Paul S. Mills, C.P.A.

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Key West, Florida 33040

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pmillscpa@aol.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Helpline, Incorporated
Key West, Florida

I have audited the accompanying statement of financial position of Helpline, Incorporated (a nonprofit organization) as of March 31, 2011 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Helpline, Incorporated as of March 31, 2011, 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*, I have also issued a report dated February 14, 2012 on my consideration of the Helpline, Incorporated's internal control over financial reporting and on my 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 my 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 my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Paul S. Mills
Certified Public Accountant
February 14, 2012

**HELPLINE, INCORPORATED
STATEMENT OF FINANCIAL POSITION
AS OF MARCH 31, 2011**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$	27,799
Accounts Receivable:		
Grants and Other Support		
Services		23,298
Prepaid Expenses		2,005
		53,102
TOTAL CURRENT ASSETS		53,102

NONCURRENT ASSETS

Furniture and Equipment, Net of Accumulated Depreciation of \$ 25,537		11,150
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TOTAL ASSETS	\$	64,252
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$	43
		43

NET ASSETS - UNRESTRICTED		64,209
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TOTAL LIABILITIES AND NET ASSETS	\$	64,252
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

HELPLINE, INCORPORATED
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2011

REVENUES

Grants	\$ 109,290
In - Kind Donations	105,390
United Way Contributions	12,000
Other Donations	13,181
Program Service	180
Special Events, Net of Direct Costs of \$ 6,740	11,420
Interest Income	15

TOTAL REVENUES	251,476
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EXPENSES

Direct Crisis Service Program	208,961
Public Education Program	1,612
Administrative Support	25,656
Fundraising	2,888

TOTAL EXPENSES	239,117
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Increase in Unrestricted Net Assets	12,359
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NET ASSETS - Beginning of Year	51,850
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NET ASSETS - End of Year	\$ 64,209
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

HELPLINE, INCORPORATED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2011

Operating Activities	
Increase (Decrease) in Net Assets	\$ 12,359
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	1,447
(Increase) Decrease in Grants Receivable	(1,000)
(Increase) Decrease in Prepaid Expenses	1,027
Increase (Decrease) in Accrued Expenses	<u>(788)</u>
Net Cash Provided by Operating Activities	<u>13,045</u>
Investing Activities	-
Financing Activities	<u>-</u>
Net Increase in Cash and Cash Equivalents	13,045
Cash and Cash Equivalents - Beginning of Year	<u>14,754</u>
Cash and Cash Equivalents - End of Year	<u>\$ 27,799</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

HELPLINE, INCORPORATED
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MARCH 31, 2011

	Direct Crisis Service	Public Education	Administrative Support	Fundraising	2011 Total Expenses
Payroll & Related Benefits	\$ 85,182	\$ 1,039	\$ 15,532	\$ 2,078	\$ 103,881
Total Personal Services and Related Expenses	85,182	1,039	15,532	2,078	103,881
Depreciation	1,187	14	217	29	1,447
Advertising	1,191	15	217	29	1,452
Bank & Credit Card Fees	482	6	89	12	589
Contract Labor	1,507	168	-	-	1,675
Dues	872	-	-	-	872
Insurance	4,549	55	832	111	5,547
Licenses	-	-	448	-	448
Occupancy	16,803	205	3,074	410	20,492
Office & Postage	4,187	52	766	102	5,107
Payroll Processing	1,738	21	318	43	2,120
Professional Expenses	-	-	3,200	-	3,200
Telephone	3,012	37	551	74	3,674
Travel	861	-	362	-	1,223
Volunteer Expenses	87,390	-	-	-	87,390
Total Direct Expenses	208,961	1,612	25,656	2,888	239,117
Allocation of Administrative Support Expenses	24,768	296	(25,656)	592	-
Total Expenses	\$ 233,729	\$ 1,908	\$ -	\$ 3,480	\$ 239,117

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

HELPLINE, INCORPORATED
 NOTES TO FINANCIAL STATEMENTS
 MARCH 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - Helpline, Incorporated was incorporated under the not-for-profit statutes of the State of Florida to provide a 24-hour crisis intervention, counseling and referral service in Key West and the Lower Keys. Helpline, Incorporated has been recognized by the Internal Revenue Service as tax exempt under Section 501 (c) (3) of the Internal Revenue Service code and files Federal Form 990 – “Return of Organization Exempt from Income Tax” a Federal Informational Return on an annual basis.

Basis of Accounting - Helpline, Incorporated follows standards of accounting and financial reporting prescribed for voluntary health and welfare agencies. It uses the accrual basis of accounting, which recognizes revenue when earned and expenses when incurred. Local government and public grants are recorded as support when performance occurs under the terms of the grant agreement.

The costs of providing program services and supporting services have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Activities. The allocation of expenses between program services and support services utilizes management’s estimates for certain expenditures and specific identification for certain expenditures. Salaries and other expenses which are associated specifically with program services are charged directly to that program. Salaries and other administrative expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided.

Contributions – All contributions are considered to be available for unrestricted use, unless specifically restricted by donor.

Furniture and Equipment – Purchased furniture and equipment are recorded at cost. Donated furniture and equipment are recorded at fair market value at the date of gift. Major renewals and betterments are capitalized while minor renewals and betterments are expensed as incurred.

Depreciation is provided using the straight line method over the estimated useful lives of the respective assets, which range from 7 to 10 years. Depreciation expense for the fiscal year ended March 31, 2011 is in the amount of \$ 1,447. A summary schedule of fixed assets is provided below.

<u>Description</u>	<u>Costs</u>	<u>Accumulated Depreciation</u>
Furniture	\$ 20,891	\$ 10,298
Computer Equipment	11,187	10,630
Telephone System	4,609	4,609
	<u>\$ 36,687</u>	<u>\$ 25,537</u>

Cash and Cash Equivalents – Any investments with a maturity of twelve months or less are deemed to be cash equivalents for the purpose of reporting cash flows.

HELPLINE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 statements.

NOTE 2 – LEASES

Helpline, Inc. subleases office space from the Key West Housing Authority. The office space is located at the Poinciana Housing site in Key West. The term of the sublease is fifty years unless the term is in conflict with the city charter. In that event, the term of the lease is twenty years. Annual rent expense is one dollar. Helpline, Incorporated is responsible for payment of all utilities.

NOTE 3 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs, fund-raising and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fund-raising activities.

NOTE 4 – FAIR VALUES OF FINANCIAL INSTRUMENTS

Disclosure of fair value information about certain financial instruments, whether or not recognized in the balance sheet for which it is practicable to estimate the value, is required by Statement of Financial Accounting Standards (SFAS) 107, Disclosure About Fair Value of Financial Instruments. The following methods and assumptions were used in estimating fair values:

Cash and Cash Equivalents - The carrying amounts reported in the balance sheet approximate fair value and are insured by FDIC and SIPC.

NOTE 5 - CONTINGENCIES

Grant monies received and disbursed by Helpline, Incorporated are for specific purposes and are subject to review by the grantor agencies. Such audit may result in requests for reimbursement due to disallowed expenditures. Helpline, Incorporated does not believe that such disallowance, if any, would have a material effect on the financial position of Helpline, Incorporated. As of March 31, 2011, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

NOTE 6 – GRANTS AND AWARDS

Alliance for Aging, Inc. - For fiscal year ended March 31, 2011 Helpline, Incorporated entered into a contract with Alliance for Aging, Inc., to provide services for elders in Monroe County. The funds provided are from the U.S Department of Health and Human Services under the provisions of the "Older Americans Act". The agreement period is for the calendar year 2010. The agreement is in the amount of \$ 81,536 which requires a local match of 10 percent.

HELPLINE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

NOTE 6 – GRANTS AND AWARDS-Continued

Alliance for Aging, Inc. - For fiscal year ended March 31, 2011 Helpline, Incorporated entered into a contract with Alliance for Aging, Inc., to provide services for elders in Monroe County. The funds provided are from the U.S Department of Health and Human Services under the provisions of the "Older Americans Act". The agreement period is for the calendar year 2011. The agreement is in the amount of \$ 71,772 which requires a local match of 10 percent.

Board of County Commissioners, Monroe County, Inc. – For fiscal year ended March 31, 2011 Helpline, Incorporated entered into a contract with the Board of County Commissioners, Monroe County. The agreement provides for telephone hotline services for crisis intervention and referral for persons living in Monroe County, Florida. The agreement is in the amount of \$ 4,500 and is an expense reimbursement type grant. The agreement is for the fiscal period beginning October 1, 2009 and ends September 30, 2010.

Board of County Commissioners, Monroe County, Inc. – For fiscal year ended March 31, 2011 Helpline, Incorporated entered into a contract with the Board of County Commissioners, Monroe County. The agreement provides for telephone hotline services for crisis intervention and referral for persons living in Monroe County, Florida. The agreement is in the amount of \$4,000 and is an expense reimbursement type grant. The agreement is for the fiscal period beginning October 1, 2010 and ends September 30, 2011.

Guidance Clinic of the Middle Keys, Inc. – For fiscal year ended March 31, 2011 Helpline, Incorporated entered into a contract with the Guidance Clinic of the Middle Keys. The funds are passed through from the Florida Department of Children & Families. The Department has allocated \$ 10,000 for Children's Mental Health Information and referral services. The agreement is for the fiscal period beginning July 1, 2009 and ending June 30, 2010.

Guidance Clinic of the Middle Keys, Inc. – For fiscal year ended March 31, 2011 Helpline, Incorporated entered into a contract with the Guidance Clinic of the Middle Keys. The funds are passed through from the Florida Department of Children & Families. The Department has allocated \$ 10,000 for Children's Mental Health Information and referral services. The agreement is for the fiscal period beginning July 1, 2010 and ending June 30, 2011.

United Way – Helpline, Incorporated on an annual basis, requests an allocation of contributions raised by United Way. United Way allocates funds to various not-for-profit organizations based on amounts collected and allocation requests made. for the fiscal year ended March 31, 2011 Helpline, Incorporated received an allocation in the amount of \$ 12,000.

Florida Keys Area Health Education Center, Inc. – For fiscal year ended March 31, 2011 Helpline, Incorporated entered into an agreement with Florida Keys Area Health Education Center, Inc. The purpose of the agreement is to provide an evidence-based program entitled Matter of Balance, which imparts seniors with the necessary tools to prevent falls, overcome the negative social implications associated with the fear of falling, and how to lead a healthier life. The agreement provides funds for master trainers to provide seniors with an eight week course. The agreement is in the amount of \$ 25,000. Under the agreement, Helpline, Incorporated must submit monthly invoices for reimbursement. The agreement is for the fiscal period beginning November 1, 2009 and ending September 30, 2010.

HELPLINE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

Florida Keys Area Health Education Center, Inc. – For fiscal year ended March 31, 2011 Helpline, Incorporated entered into an agreement with Florida Keys Area Health Education Center, Inc. The purpose of the agreement is to provide an evidence-based program entitled Matter of Balance, which imparts seniors with the necessary tools to prevent falls, overcome the negative social implications associated with the fear of falling, and how to lead a healthier life. The agreement provides funds for master trainers to provide seniors with an eight week course. The agreement is in the amount of \$ 14,000. Under the agreement, Helpline, Incorporated must submit monthly invoices for reimbursement. The agreement is for the fiscal period beginning November 1, 2010 and ending September 30, 2011.

In-Kind Donations

As a member of the Southernmost Homeless Assistance League, Helpline, Incorporated receives an office rental subsidy from the city of Key West. fair market value is \$ 1,500.00 per month. These financial statements reflect an "In Kind" donation in the amount of \$ 18,000 for occupancy provided.

Donated Services – Numerous volunteers have made significant contributions of their time to Helpline, Incorporated. Volunteers answer telephone crisis calls 24 hours per day, seven days per week. Additionally, volunteers make 9484 calls to 284 reassurance clients throughout Monroe County. Volunteers also help with fund raising campaigns, and certain other services. Volunteers receive an average of 32 hours of classroom instruction and training. Training includes social service, health and welfare, crisis intervention, suicide, substance abuse prevention, HIV education, and ethics training as required by the Dept. of Children and Families. Volunteers have contributed 8,739 hours to Helpline, Incorporated for the year ended March 31, 2011. These financial statements reflect an "In Kind" donation in the amount \$ 87,390 which reflects volunteer hours provided multiplied by \$10.00 per hour. The hourly rate reflects prevailing employee hourly rate for the services provided.

Paul S. Mills, CPA

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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
Helpline, Incorporated

I have audited the financial statements of Helpline, Incorporated (a non-profit organization) as of and for the year ended March 31, 2011, and have issued my report thereon dated February 14, 2012. I conducted my 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 my audit, I considered Helpline, Incorporated's internal control over financial reporting in order to determine my auditing procedures, for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. My consideration of the internal control over financial reporting, would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Helpline, Incorporated's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, and officials of applicable Federal and State agencies and pass-thru entities and is not intended to be and should not be used by anyone other than these specified parties.



Paul S. Mills
Certified Public Accountant
February 14, 2012

Paul S. Mills, CPA

1541 Fifth Street
Key West, Florida 33040

Telephone (305) 294-3699
Fax (305) 292-1192
pmillscpa@aol.com

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

To the Board of Directors
Helpline, Incorporated

Compliance

I have audited the compliance of Helpline, Incorporated with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal program projects for the year ended March 31, 2011. Helpline, Incorporated's major federal programs 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 grant agreements applicable to each of its major federal programs is the responsibility of Helpline, Incorporated's management. My responsibility is to express an opinion on Helpline, Incorporated's compliance based on my audit.

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

In my opinion, Helpline, Incorporated complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended March 31, 2011.

Internal Control over Compliance

The management of Helpline, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs.

In planning and performing my audit, I considered Helpline, Incorporated's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information and use of the board of directors, management and specific legislative or regulatory bodies, and is not intended to be and should not be used by anyone other than these specific parties.



Paul S. Mills
Certified Public Accountant
February 14, 2012

HELPLINE, INCORPORATED
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED MARCH 31, 2011

<u>Grant / Program Title</u> Federal Awards	<u>CFDA #</u> <u>Number</u>	<u>Receivable</u> 2010	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable</u> 2011
Older Americans Act	93.052	\$ 6,523	\$ 64,507	\$ 71,622	\$ 7,115
Total Federal Awards:		<u>\$ 6,523</u>	<u>\$ 64,507</u>	<u>\$ 71,622</u>	<u>\$ 7,115</u>

THE ACCOMPANYING NOTES ARE AN INTREGRAL PART OF THESE FINANCIAL STATEMENTS

HELPLINE, INCORPORATED
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MARCH 31, 2011

A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Helpline, Incorporated.
2. No reportable conditions were disclosed during the audit of the financial statements of Helpline, Incorporated.
3. No instances of noncompliance material to the financial statements of Helpline, Incorporated.
4. No reportable conditions relating to the audit of major federal programs are reported in the financial statements.
5. The auditor's report on compliance for the major federal programs for Helpline, Incorporated expresses an unqualified opinion.
6. Audit findings relative to the major federal programs for Helpline, Incorporated, are reported in this schedule.
7. The programs tested as a major program included:

Federal Program	
Older Americans Act	CFDA # 93.052
8. The threshold for distinguishing Type A and B programs/projects was \$ 300,000 for major federal programs.
9. Helpline, Incorporated did not qualify as a low risk auditee pursuant to OMB Circular A -133.

B. Findings - Financial Statement Audit

None

HELPLINE, INCORPORATED
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MARCH 31, 2011

C. Findings And Questioned Costs – Major Federal Program

None

D. Other Findings

A management letter was issued to management. The detail provided reclassification entries needed to correct general ledger.

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

No Corrective Action Plan is required because there were no findings required to be reported under OMB Circular A-133.

Att: H.

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the **2010** calendar year, or tax year beginning **Apr 1**, **2010**, and ending **Mar 31**, **2011**

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

C Name of organization **Helpline, Incorporated**
 Doing Business As **Helpline of the Florida Keys**
 Number and street (or P.O. box if mail is not delivered to street addr) Room/suite
P.O. Box 2186
 City, town or country State ZIP code + 4
Key West FL 33045-2186

D Employer Identification Number **59-2176319**
E Telephone number **(305) 292-8445**
G Gross receipts \$ **258,215.**

F Name and address of principal officer:
Lou Hernandez P.O. Box 2186 Key West FL 33045

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If 'No,' attach a list. (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ **www.keyshelpline.org**

K Form of organization: Corporation Trust Association Other ▶ **L** Year of Formation: **1982** **M** State of legal domicile: **FL**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Telephone Service for Crisis Intervention

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	6
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	4
6 Total number of volunteers (estimate if necessary)	6	17
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	246,826.	239,861.
9 Program service revenue (Part VIII, line 2g)	105.	180.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14.	15.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,031.	11,420.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	261,976.	251,476.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	132,022.	103,881.
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,888.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	131,983.	135,236.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	264,005.	239,117.
19 Revenue less expenses. Subtract line 18 from line 12	-2,029.	12,359.
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	52,681.	64,252.
21 Total liabilities (Part X, line 26)	831.	43.
22 Net assets or fund balances. Subtract line 21 from line 20	51,850.	64,209.

Part II Signature Block

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

Sign Here

Signature of officer _____ Date _____
Lou Hernandez Executive Director
 Type or print name and title.

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
 Firm's name ▶ **Paul S. Mills, CPA**
 Firm's address ▶ **1541 Fifth Street** Firm's EIN ▶
Key West FL 33040 Phone no. **(305) 294-3699**

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

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 03/25/11

Form **990** (2010)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Telephone Service for Crisis Intervention

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

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

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

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

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

4a (Code:) (Expenses \$ 210,573. including grants of \$ 0.) (Revenue \$ 251,476.)

Crisis Intervention, counseling and related referral services.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

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

4e Total program service expenses ▶ 210,573.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		X
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

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

BAA

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		X
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13 c	Enter the amount of reserves on hand		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ _____
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Lou Hernandez P.O. Box 2186 Key West FL 33045-8445 (305) 292-8445

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

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

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Jedde V. Regante</u> Director	2.00	X					0.	0.	0.	
(2) <u>Lou Hernandez</u> Executive Director	40.00			X			49,120.	0.	0.	
(3) <u>Paul Esquinaldo</u> Treasurer	2.00			X			0.	0.	0.	
(4) <u>Dr. Fred Covan</u> Director	2.00	X					0.	0.	0.	
(5) <u>Dr. Steve Ragusea</u> Director	2.00	X					0.	0.	0.	
(6) <u>Lourdes Torbisco</u> President	2.00			X			0.	0.	0.	
(7) <u>Coleen Fitzsimmons</u> Secretary	2.00			X			0.	0.	0.	
(8) <u>Maggie Konkright</u> Director	1.00	X					0.	0.	0.	
(9) <u>Richard Konkright</u> Director	1.00	X					0.	0.	0.	
(10) <u>Mark Entwistle</u> Vice President	2.00			X			0.	0.	0.	
(11) -----										
(12) -----										
(13) -----										
(14) -----										
(15) -----										
(16) -----										
(17) -----										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
(26) -----									
(27) -----									
(28) -----									
(29) -----									
1 b Sub-total						49,120.	0.	0.	
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						49,120.	0.	0.	

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	81,790.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	158,071.				
	g Noncash contributions included in lns 1a-1f:		\$ 105,390.				
	h Total. Add lines 1a-1f		239,861.				
PROGRAM SERVICE REVENUE	2 a <u>Alcoholics Anonymous</u>	Business Code 1	180.	180.	0.	0.	
	b -----						
	c -----						
	d -----						
	e -----						
	f All other program service revenue						
	g Total. Add lines 2a-2f		180.				
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		15.	15.	0.	0.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross Rents		(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		a	18,159.				
		b Less: direct expenses	b	6,739.			
		c Net income or (loss) from fundraising events		11,420.		0.	11,420.
9 a Gross income from gaming activities. See Part IV, line 19		a					
		b Less: direct expenses	b				
		c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances		a					
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a -----							
	b -----						
	c -----						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			251,476.	195.	0.	11,420.	

Part IX Statement of Functional Expenses

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0.	0.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.	0.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.	0.		
4 Benefits paid to or for members	0.	0.		
5 Compensation of current officers, directors, trustees, and key employees	49,120.	40,770.	7,368.	982.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	48,560.	40,305.	7,284.	971.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	2,315.	1,921.	347.	47.
10 Payroll taxes	3,886.	3,225.	583.	78.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	3,200.	0.	3,200.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	5,107.	4,239.	766.	102.
14 Information technology				
15 Royalties				
16 Occupancy	20,492.	17,008.	3,074.	410.
17 Travel	1,223.	861.	362.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,447.	1,201.	217.	29.
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>Advertising</u>	1,452.	1,206.	217.	29.
b <u>Bank & Credit Card Fees</u>	589.	488.	89.	12.
c <u>Contract Labor</u>	1,675.	1,675.	0.	0.
d <u>Dues & Subscriptions</u>	872.	872.	0.	0.
e <u>Insurance</u>	5,547.	4,604.	832.	111.
f All other expenses	93,632.	92,198.	1,317.	117.
25 Total functional expenses. Add lines 1 through 24f	239,117.	210,573.	25,656.	2,888.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year		
ASSETS	1	Cash — non-interest-bearing	3,386.	1	16,456.	
	2	Savings and temporary cash investments	11,368.	2	11,343.	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	22,298.	4	23,298.	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	3,032.	9	2,005.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	36,687.		
	b	Less: accumulated depreciation	10b	25,537.	10c	11,150.
	11	Investments — publicly traded securities		11		
	12	Investments — other securities. See Part IV, line 11		12		
	13	Investments — program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	52,681.	16	64,252.		
LIABILITIES	17	Accounts payable and accrued expenses	831.	17	43.	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities. Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25	831.	26	43.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.					
	27	Unrestricted net assets	51,850.	27	64,209.	
	28	Temporarily restricted net assets		28		
	29	Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
	33	Total net assets or fund balances.	51,850.	33	64,209.	
34	Total liabilities and net assets/fund balances.	52,681.	34	64,252.		

BAA

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	251,476.
2	Total expenses (must equal Part IX, column (A), line 25)	2	239,117.
3	Revenue less expenses. Subtract line 2 from line 1	3	12,359.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	51,850.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	64,209.

Part XII Financial Statements and Reporting

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

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

BAA

Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

Helpline, Incorporated

Employer identification number

59-2176319

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

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

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

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2010

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants.') ...	237,735.	286,210.	219,601.	233,437.	246,826.	1,223,809.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf ...						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3 ...	237,735.	286,210.	219,601.	233,437.	246,826.	1,223,809.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ...						
6 Public support. Subtract line 5 from line 4 ...						1,223,809.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4 ...	237,735.	286,210.	219,601.	233,437.	246,826.	1,223,809.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...	1,257.	1,201.	201.	201.	14.	2,874.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) ...						
11 Total support. Add lines 7 through 10 ...						1,226,683.
12 Gross receipts from related activities, etc (see instructions) ...					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ...						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) ...	14	99.77 %
15 Public support percentage from 2009 Schedule A, Part II, line 14 ...	15	99.59 %

16a **33-1/3% support test – 2010.** If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ...

b **33-1/3% support test – 2009.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ...

17a **10%-facts-and-circumstances test – 2010.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ...

b **10%-facts-and-circumstances test – 2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ...

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ...

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

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

Section A. Public Support

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

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

Employer identification number

Helpline, Incorporated

59-2176319

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1
- ▶ \$ _____
- (ii) Assets included in Form 990, Part X
- ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1
- ▶ \$ _____
- b Assets included in Form 990, Part X
- ▶ \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶

BAA

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

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

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

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

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

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

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

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

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)		251,476.
2	Total expenses (Form 990, Part IX, column (A), line 25)		239,117.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		12,359.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		12,359.

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

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

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

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

Part XIV Supplemental Information

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

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2010

**Open To Public
Inspection**

Name of the organization

Helpline, Incorporated

Employer identification number

59-2176319

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (-----)				
26 Other ▶ (-----)				
27 Other ▶ (-----)				
28 Other ▶ (-----)				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31		X
32a		X

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Helpline, Incorporated

Employer identification number

59-2176319

Pt VI-B, Line 11a Form 990 is presented to Board of Directors for review

Pt VI-B, Line 11a The Form 990 is Reviewed and discussed, then mailed

Pt VI-B, Line 11a to the Internal Revenue Service.

Pt VI-B, Line 15 Board of Directors discusses Executive directors

Pt VI-B, Line 15 performance and future compensation based on

Pt VI-B, Line 15 Performance and financial budget.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

Form 990, Page 10, Line 24f All Other Expenses (continued)

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Licenses	448.	0.	448.	0.
Payroll Processing	2,120.	1,759.	318.	43.
Telephone	3,674.	3,049.	551.	74.
Vounteer Expenses	87,390.	87,390.	0.	0.

Att: J.

Internal Revenue Service
District Director

Department of the Treasury

Date: JAN 10 1984

COPY

Key West Helpline, Inc.
Box 44
Key West, FL 33040

Employer Identification Number:
59-2176319
Accounting Period Ending:
March 31
Foundation Status Classification:
170(b)(1)(A)(vi) & 509(A)(1)
Advance Ruling Period Ends:
March 31, 1986
Person to Contact:
151:3/Tom Bozeman/ym
Contact Telephone Number:
404-221-4516
File Folder Number:
580038984

Dear Applicant:

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

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

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

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

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

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

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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

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

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

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

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

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

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

Sincerely yours,


District Director

GUIDESTAR
Nonprofit Report

Generated on April 24, 2012, at 2:33 PM EDT

KEY WEST HELPLINE INC

Also Known As:
PO Box 2186
Key West, FL 33045

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

Contact Information

KEY WEST HELPLINE INC

Also Known As:

Physical Address: Key West, FL 33045

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

At A Glance

Formerly Known As:

Category (NTEE): F Mental Health, Crisis Intervention /F40 (Hot Line, Crisis Intervention)

Mission Statement

Telephone Service for Crisis Intervention

Impact Statement

This organization has not provided an impact statement.

Background Statement

Financial Data

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

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

Revenue and Expenses

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

Balance Sheet

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

Forms 990 Received from the IRS 

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

Forms 990 Provided by the Nonprofit

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

Financial Statements

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

Annual Reports

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

Formation Documents 

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

Program:

Budget: --

Category:

Population Served:

Program Description:

Program Long-Term Success:

Program Short-Term Success:

Program Success Monitored by:

Program Success Examples:

Funding Needs

Volunteer Needs

Request for In-Kind Contributions

Organizational Statistics

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

Chief Executive

Board Chair

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

Board of Directors

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

Officers for Fiscal Year

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

Highest Paid Employees & Their Compensation

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

News

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

Business Name: HELPLINE INC

RECEIPT# 47161-23843

Owner Name: HERNANDEZ LOU EXCC DIR
Mailing Address: P O BOX 2186
KEY WEST, FL 33045

Business Location: 1623 SPAULDING CT D-4
KEY WEST, FL 33040
Business Phone: 305-292-8445
Business Type: MISCELLANEOUS SERVICE (CHARITABLE SERVICE)

Rooms Seats Employees Machines Stalls

5

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

Paid 108-10-00005260 07/12/2011 0.00

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT
WHEN VALIDATED

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

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



State of Florida
 Department of Children and Families

CERTIFIES

Help Line, Inc.
 Help Line, Inc
 1623 Spalding Court, # 4
 Key West, Florida 33040

is licensed in accordance with Chapter 397, Florida Statutes to provide substance abuse services
 for Adults and/or Children/Adolescents for the following component(s):
 Level 1 Prevention

YAMILE DIAZ	<i>Yamile Diaz</i>	08/18/2011
Licensure Specialist	Regional Substance Abuse & Mental Health Director	Effective Date
Regular	1644AD631901	08/16/2012
Type of License	License Number	Expiration Date

Att: O.

HELPLINE, INC.

Page II-6b

AFFIRMATIVE ACTION/EQUAL OPPORTUNITY POLICY

4/90

Helpline, Inc. supports Section 503 (1) of the Federal Equal Opportunity Employment Act and all national, state, county, and city affirmative action/equal opportunity laws and policies in its recruitment, hiring, promotion, and retention of board members, staff, and volunteers regardless of gender, color, national origin, creed, religion, race, age, handicap/disability, political affiliation, or affectional preference.

Att. P.

**SOUTHERN REGION
SUBSTANCE ABUSE AND MENTAL HEALTH PROGRAM OFFICE
SUBSTANCE ABUSE LICENSURE SITE VISIT REPORT**

SERVICE PROVIDER:

Help Line, Inc.
P. O. Box 2186
Key West, Florida 33045
3052928445

E-MAIL:

lou@keyshelpline.org

OWNER/PRESIDENT:

NA

CHIEF EXECUTIVE OFFICER:

Lou Hernandez

CHIEF FINANCIAL OFFICER:

Paul Esquinaldo, Jr.

CLINICAL DIRECTOR:

N/A

AUTHORIZED AGENTS:

YAMILE DIAZ

DATES OF VISITS:

02-09-12

PURPOSE OF VISITS:

REPORT PREPARED BY:

YAMILE DIAZ

INTRODUCTION:

Help Line, Inc. is a publicly funded, not-for-profit corporation with two full time staff and several volunteers offering telephone help to the consumers of Monroe County. They are open 24/7 and this is the only referral phone service in the county. They offer referrals and information about abuse, alcohol and drugs, community resources, elderly, employment, handicapped services, health services, homelessness, mental health, legal and relationships. They also serve as an answering service for many of the providers in Monroe County.

The purpose of the site visit was to determine compliance with 65D-30, F.A.C. standards to renew a regular license.

Component	Program	Address	City	License #	Expiration
Level 1 Prevention	Help Line, Inc	1623 Spalding Court, # 4	Key West 33040	1644AD631901	08-16-12

PROGRAM COMPONENTS REVIEWED:

- 65D-30.004 Common Licensure Standards
- 65D-30.013 Standards for Level 1 Prevention

The following documents were reviewed: Phone call records, personnel files, policies and procedures.

REVIEW PROCESS AND VALIDATION METHODS:

This site visit report is based on licensing audit of program administration and operational capability. The audit was conducted in order to ensure compliance with the statutory requirements of Chapter 397, F.S., and the regulatory standards outlined in Chapter 65D-30, F.A.C. The audit process included a review of client records and a review of program administration and standards.

A performance-based rating system is used to evaluate the provider's level of compliance with the statutory requirements of Chapter 397, F.S., and the regulatory standards outlined in Chapter 65D-30, F.A.C.

The system requires providers to attain at least 80% compliance in all areas reviewed during the inspection. Providers score one point for each required item contained in a particular area. Providers lose a point if the item or any part of the item has been omitted.

However, there may be instances where a provider has attained an 80% level of compliance overall but it is in violation of a requirement related to health, safety, and welfare of clients and staff. In such cases, the region will issue an

interim license to the provider or take other statutory action permitted in section 397.415, F.S.

SUMMARY OF FINDINGS:

COMMON LICENSING STANDARDS:

The authorized agent examined documentation submitted by Help Line, Inc. to determine the level of compliance with the minimum licensing standards outlined for Common Licensing Standards.

VALIDATION:

Help Line, Inc. Florida validated at 96.15% for common licensing standards. A passing score is 80%. Help Line, Inc. scored 25 points out of a possible 26. The authorized agent detected the following compliance issues:

- Employment applications were not in the personnel files.

RULE: Pursuant to 65D-30.004 (4) (a) 2., F.A.C., The employment application;

QUALITY ASSURANCE:

The authorized agent examined documentation submitted by Help Line, Inc. to determine the level of compliance with the minimum licensing standards outlined for QA.

VALIDATION:

Help Line, Inc. Florida validated at NA/TBD% for QA. A passing score is 80%. Help Line, Inc. scored NA/TBD points out of a possible NA/TBD. The authorized agent detected the following compliance issues:

Help Line, Inc

LOCATION OF SERVICES: 1623 Spalding Court, # 4 , Key West, Fl 33040

TYPE OF LICENSE: Level 1 Prevention

LICENSE STATUS: Regular

CENSUS:

MEDICAL STAFF:

COUNSELING STAFF:

CLIENT CHARTS: The authorized agent examined 7 phone call records

- January 12
- January 12
- January 12
- January 12
- December 11
- December 11
- December 11

VALIDATION:

Help Line, Inc Program validated at 100.00%. A passing score is 80%. The Help Line, Inc Program scored 14 points out of a possible 14.

STANDARDS FOR LEVEL 1 PREVENTION SERVICES REVIEW:

The authorized agent examined documentation submitted by the Help Line, Inc program to determine the level of compliance with section 65D-30.013, F.A.C., for standards for Level 1 Prevention.

VALIDATION:

The Help Line, Inc Program validated at NA/TBD. A passing score is 80%. The Help Line, Inc Program scored NA/TBD points out of a possible NA/TBD. The authorized agent detected the following compliance issues:

LEVEL 1 PREVENTION PROGRAM PRACTICES REVIEW:

The authorized agent examined documentation submitted by the Help Line, Inc program to determine the level of compliance with section 65D-30.013, F.A.C., for Level 1 Prevention practices. Program administration includes requirements, which are not documented in the client record.

VALIDATION:

The Help Line, Inc Program Administrative Review validated at 100.00%. A passing score is 80%. The Help Line, Inc

Program scored 4 points out of a possible 4.

Help Line, Inc Validation			
	Points Scored	Maximum Points	Validation
Client Records	14	14	100.00%
Program Standards	NA/TBD	NA/TBD	NA/TBD
Program Practices	4	4	100.00%
Totals	18	18	100.00%

HUMAN RESOURCES

PERSONNEL RECORDS:

The authorized agent examined 2 personnel record(s) to determine the level of compliance with the licensing standards outlined in amended Section 65D-30.004(4)(a), F.A.C., for the contents of personnel records. The authorized agent examined the following records:

Staff

LH
LA

VALIDATION:

Help Line, Inc. Florida validated at 84.38% for personnel records. A passing score is 80%. Help Line, Inc. scored 27 points out of a possible 32. The authorized agent detected the following compliance issues:

- The employment application was not in the personnel file. An unsigned employee agreement was kept on record.

RULE: Pursuant to 65D-30.004 (4) (a) 2., F.A.C., The employment application;

- No orientation on sexual harassment in 1 out of 2 records reviewed.

RULE: Pursuant to 65D-30.004 (4) (a) 4., F.A.C., Sexual harassment.

- No local criminal records on file. The FDLE and FBI were on file.

RULE: Pursuant to 65D-30.435.04 (1), F.A.C., Local criminal records checks through local law enforcement agencies.

- The employee performance appraisal of 1 out of 2 personnel files reviewed was not on record.

RULE: Pursuant to 65D-30.004 (4) (a) 3., F.A.C., The employee's annual performance appraisal;

STAFF TRAINING:

The authorized agent examined documentation submitted by Help Line, Inc. to determine the level of compliance with the licensing standards outlined in amended Section 65D-30.004(32), F.A.C., for staff related training.

VALIDATION:

Help Line, Inc. Florida validated at 100.00% for personnel and staff training records. A passing score is 80%. Help Line, Inc. scored 8 points out of a possible 8.

Background Screening Of Owners, Chief Executive Officers (CEO), And Chief Financial Officers (CFO):

The authorized agent examined documentation submitted by Help Line, Inc. to determine the level of compliance with the minimum licensing standards outlined in ss. 65D-30.004(4)(b), F.A.C., ss. 397.451(2), F.S., ss. 435.04(1), F.S., and ss. 435.04(2)(a), F.S., for the background screening of owners, chief executive officers, and chief financial officers. The authorized agent examined the personnel records of the following records:

LH, CEO

VALIDATION:

Help Line, Inc. Florida validated at 83.33% for background screening. A passing score is 80%. Help Line, Inc. scored 5 points out of a possible 6. The authorized agent detected the following compliance issues:

- No employment history checks on file.

RULE: Pursuant to 65D-30.397.451 (2), F.A.C., Employment history checks.

LICENSURE DESIGNATION:

Based on the licensure inspection of this agency, licenses will be issued as follows:

Program	Licensure Decision
Help Line, Inc	Regular