

**CALL FOR HELP INC**

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
JUNE 30, 2016

**CALL FOR HELP INC**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Call For Help Inc

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Call For Help Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Call For Help Inc as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program income (loss), the schedule of revenue by program, and the schedule of expenditures of federal awards, as required by Office of Management and Budget Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2016 on our consideration of Call For Help Inc's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Call For Help Inc's internal control over financial reporting and compliance.

Certified Public Accountants  
Alton, Illinois

September 21, 2016

**CALL FOR HELP INC**

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016

(With Comparative Totals for 2015)

	<u>2016</u>	<u>2015</u>
<b><u>ASSETS</u></b>		
Current Assets:		
Cash	\$ 796,321	\$ 1,069,929
Accounts and grants receivable	582,702	303,299
Prepaid expenses and other assets	<u>109,675</u>	<u>95,497</u>
Total Current Assets	<u>1,488,698</u>	<u>1,468,725</u>
Property and Equipment, net	<u>1,685,313</u>	<u>1,777,076</u>
Total Assets	<u><u>\$ 3,174,011</u></u>	<u><u>\$ 3,245,801</u></u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 110,816	\$ 132,739
Capital lease payable, current	<u>6,726</u>	<u>6,088</u>
Total Current Liabilities	<u>117,542</u>	<u>138,827</u>
Capital Lease, Long-Term	<u>16,282</u>	<u>23,825</u>
Net Assets:		
Unrestricted:		
Board designated for operating reserve	1,132,647	1,108,185
Undesignated	<u>1,669,031</u>	<u>1,753,251</u>
Total unrestricted net assets	2,801,678	2,861,436
Temporarily restricted	<u>238,509</u>	<u>221,713</u>
Total Net Assets	<u>3,040,187</u>	<u>3,083,149</u>
Total Liabilities and Net Assets	<u><u>\$ 3,174,011</u></u>	<u><u>\$ 3,245,801</u></u>

See accompanying notes to financial statements.

**CALL FOR HELP INC**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for 2015)

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>2016</u>	<u>2015</u>
<b>Public Support and Revenues:</b>				
DHS - Grant in Aid	\$ -	\$ 530,724	\$ 530,724	\$ 478,029
DHS - Medicaid/Non-Medicaid	-	154,213	154,213	136,929
DHS - Emergency Transitional	-	44,870	44,870	44,870
ICASA - VOCA	-	174,732	174,732	181,128
ICASA - General Services	-	136,350	136,350	201,450
ICASA - VAWA	-	55,910	55,910	50,962
ICASA - SASP	-	12,940	12,940	11,335
ICASA - VAWA Satellite	-	38,617	38,617	35,257
ICASA - Member Travel/Clothing	-	2,055	2,055	4,194
ICASA - One Time	-	3,783	3,783	7,009
ICASA - Special Tax Revenue	-	10,198	10,198	11,648
ICASA - VAWA RPE Evaluation	-	786	786	-
Dept. of Commerce and Economic Opportunity	-	90,562	90,562	121,481
Intergovernmental Grant - HUD	-	573,547	573,547	533,174
St. Clair County Mental Health Board	-	131,012	131,012	132,643
St. Clair County Probation Department	-	-	-	8,625
Madison County Mental Health Board	-	16,883	16,883	16,883
United Way	-	208,613	208,613	205,875
Federal Emergency Management Agency	-	2,480	2,480	65
Contract services	-	-	-	-
Occupancy revenue	-	17,865	17,865	17,956
Interest income	2,992	-	2,992	2,233
Gain on disposal of asset	525	-	525	799
Miscellaneous income	3,742	-	3,742	559
Fundraising	16,907	-	16,907	5,485
Donations	78,813	-	78,813	68,419
In-kind contributions	42,518	-	42,518	96,562
Satisfaction of program restrictions	<u>2,189,344</u>	<u>(2,189,344)</u>	<u>-</u>	<u>-</u>
Total Public Support and Revenues	<u>2,334,841</u>	<u>16,796</u>	<u>2,351,637</u>	<u>2,373,570</u>
<b>Expenses:</b>				
<b>Program Services:</b>				
Community stabilization services	480,082	-	480,082	471,866
Sexual assault	483,150	-	483,150	465,364
Transitional living center	686,991	-	686,991	668,832
Recovery support center	<u>155,611</u>	<u>-</u>	<u>155,611</u>	<u>117,784</u>
Total Program Services	1,805,834	-	1,805,834	1,723,846
<b>Supporting Services:</b>				
Fundraising	58,393	-	58,393	48,419
Management and general	<u>530,372</u>	<u>-</u>	<u>530,372</u>	<u>470,466</u>
Total Expenses	<u>2,394,599</u>	<u>-</u>	<u>2,394,599</u>	<u>2,242,731</u>
Change in Net Assets	(59,758)	16,796	(42,962)	130,839
Net Assets, Beginning of Year	<u>2,861,436</u>	<u>221,713</u>	<u>3,083,149</u>	<u>2,952,310</u>
Net Assets, End of Year	<u>\$ 2,801,678</u>	<u>\$ 238,509</u>	<u>\$ 3,040,187</u>	<u>\$ 3,083,149</u>

See accompanying notes to financial statements.

**CALL FOR HELP INC**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for 2015)**

	Community Stabilization Services				Transitional Living Center		Recovery Support Center		Supporting Services		
	Sexual Assault	Living Center	Recovery Support Center	Total	Management & General	Fundraising	Total	2016	Total	2015	
Salaries	\$ 271,500	\$ 348,235	\$ 94,729	\$ 999,514	\$ 259,456	\$ 32,070	\$ 1,291,040	\$ 1,291,040	\$ 1,137,945		
Employee benefits	69,570	80,436	23,187	227,036	37,423	2,769	267,228	267,228	251,494		
Payroll taxes	23,387	28,826	7,852	82,262	20,445	2,428	105,135	105,135	91,393		
Professional fees	10,866	24,553	3,266	46,735	12,006	15,055	73,796	73,796	72,978		
Supplies	20,139	7,601	1,653	60,103	2,110	198	62,411	62,411	59,261		
Telephone	5,799	7,771	1,810	29,594	3,973	596	34,163	34,163	33,758		
Postage	316	492	184	1,416	-	-	1,416	1,416	1,026		
Occupancy	26,834	53,053	15,496	130,773	2,661	408	133,842	133,842	134,124		
Rental maintenance equipment	3,177	4,358	529	12,984	3,287	309	16,580	16,580	20,764		
Travel	1,652	2,668	629	27,318	-	-	27,318	27,318	30,439		
Conferences & meetings	-	-	-	-	2,769	-	2,769	2,769	9,360		
Specific assistance to individuals	176	87,132	-	87,308	-	-	87,308	87,308	62,836		
Membership dues	-	-	-	-	2,070	-	2,070	2,070	1,345		
Vehicle/transportation	2,932	6,999	503	11,329	-	-	11,329	11,329	9,729		
Miscellaneous	5,323	7,882	3,068	25,501	-	-	25,501	25,501	18,699		
Insurance	2,917	4,531	1,478	11,723	5,356	43	17,122	17,122	21,059		
Non-Capital Purchases	1,887	2,832	528	6,146	-	-	6,146	6,146	8,617		
Fundraising	-	-	-	3,574	-	4,517	8,091	8,091	12,793		
In-kind goods/services	20,057	19,622	699	42,518	-	-	42,518	42,518	96,562		
Depreciation	-	-	-	-	176,939	-	176,939	176,939	165,763		
Interest	-	-	-	-	1,877	-	1,877	1,877	2,786		
<b>Total expenses before allocation of supporting services</b>	<b>480,082</b>	<b>686,991</b>	<b>155,611</b>	<b>1,805,834</b>	<b>\$ 530,372</b>	<b>58,393</b>	<b>\$ 2,394,599</b>	<b>\$ 2,394,599</b>	<b>\$ 2,242,731</b>		
<b>Allocation of supporting services:</b>											
Management and general	118,066	246,926	60,941	530,372							
<b>Total Program and Supporting Services Expense</b>	<b>\$ 598,148</b>	<b>\$ 933,917</b>	<b>\$ 216,552</b>	<b>\$ 2,336,206</b>							

See accompanying notes to financial statements.

## CALL FOR HELP INC

### CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2016 (With Comparative Totals for 2015)

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Net change in net assets	\$ (42,962)	\$ 130,839
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation and amortization	183,842	172,657
Gain on Sale of Equipment	(525)	(799)
(Increase) decrease in:		
Accounts receivable	(279,403)	(107,569)
Prepaid expenses and other assets	(14,178)	12,108
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>(21,923)</u>	<u>28,987</u>
Net cash provided (used) by operating activities	<u>(175,149)</u>	<u>236,223</u>
Cash flows from investing activities:		
Sale of equipment	525	2,397
Purchase of equipment	<u>(92,079)</u>	<u>(71,508)</u>
Net cash used by investing activities	<u>(91,554)</u>	<u>(69,111)</u>
Cash flows from financing activities:		
Payments on capital lease	<u>(6,905)</u>	<u>(6,896)</u>
Net cash used by financing activities	<u>(6,905)</u>	<u>(6,896)</u>
Net increase (decrease) in cash	(273,608)	160,216
Cash, beginning of year	<u>1,069,929</u>	<u>909,713</u>
Cash, end of year	<u>\$ 796,321</u>	<u>\$ 1,069,929</u>

See accompanying notes to financial statements.



## **CALL FOR HELP INC**

### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016 AND 2015

#### **NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities** – Call Help Inc ("Organization") is an Illinois 501(c)3 corporation providing crisis intervention, transitional living services and other supportive services to assist community residents with personal distress and to combat homelessness. The organization provides an array of services to assist individuals to meet their essential needs in the following four programs:

- Community Stabilization program providing transitional living services to individuals with chronic mental illness who are also homeless.
- Sexual Assault victim's services.
- Transitional Living services for young women who may be pregnant and or parenting one or two small children and who are homeless.
- Recovery Support Center provides ongoing support for adults recovering from mental illness to maintain their successful recovery through activities that include peer led support groups, skills development programs, employment support, connection with community resources, and more.

The Organization obtains its revenue primarily through local, state and federal contracts and charitable grants.

**Use of Estimates** – The preparation of the 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. Accordingly, actual results could differ from those estimates.

**Basis of Presentation** – The Organization follows accounting standards set by the Financial Accounting Standards Board (FASB). In June 2009, the FASB issued FASB ASC 105, Generally Accepted Accounting Principles, which established the FASB Accounting Standards Codification (FASB ASC), as the sole source of authoritative U.S. generally accepted accounting principles (GAAP). FASB ASC 105 is effective for periods ending on or after September 1, 2009. Pursuant to FASB ASC 105, the Organization has updated references to GAAP throughout these financial statements, including a parenthetical reference to the prior authoritative literature.

The Codification had no effect on the Organization's financial statements, as it is for disclosure purposes only.

**CALL FOR HELP INC**  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015 (CONTINUED)

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting. Financial statement presentation follows the recommendations of FASB ASC 958-205 (formerly Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*). Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization has no permanently restricted net assets at June 30, 2016 and 2015. Restrictions met in the same period as the resources are received are recognized and classified as unrestricted revenues.

**Fair Value of Financial Instruments** – The fair value of financial instruments classified as current assets or liabilities, including prepaid expenses and other assets, accounts receivable, accounts payable and accrued expenses approximate carrying value due to the short-term nature of these accounts.

The Organization determines the fair value of certain assets on a recurring basis through application of FASB ASC 820 (formerly SFAS No. 157, *Fair Value Measurements*) for financial assets and liabilities. The Organization has no material financial assets or liabilities measured at fair value and, accordingly, management has determined that the application of ASC 820 does not have a material impact on the financial statements.

FASB ASC 820 is also effective for nonfinancial instruments of the Organization. There were no triggering events that required fair value measurements of the Organization's nonfinancial assets and liabilities at June 30, 2016 and 2015.

**Accounts Receivable** – Accounts receivable consist of amounts due to the Organization from various funding agencies. The Organization reviews these amounts to determine whether they are collectible and has determined that an allowance for uncollectible amounts is not considered necessary at June 30, 2016 and 2015.

**Property and Equipment** – Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, as follows: Building – 31.5 years; Leasehold improvements – 31.5 years; Equipment and Furniture – 3 to 5 years; and Vehicles – 5 years. Maintenance and repairs are charged to operations. Major improvements are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation is removed from the accounts and the gain or loss, if any, is included in the comparable statement of activities.

**CALL FOR HELP INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015 (CONTINUED)**

**Tax Status** – The Organization is tax-exempt under Section 501(c)(3) of the Internal Revenue Code and, therefore, is exempt from both federal and state income taxes. Accordingly, no provision has been made for income taxes in the accompanying financial statements.

The Organization has adopted the provisions of FASB ASC 740-10-25 (formerly FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes - an Interpretation of FASB No. 109*) requiring disclosure of uncertain tax positions. There has been no interest or penalties recognized in the Statement of Activities nor in the Statement of Financial Position related to uncertain tax positions. In addition, no tax positions exist for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within the next 12 months. The Organization evaluates its uncertain tax positions, if any, on a continual basis through review of its policies and procedures and discussions with outside experts.

**In-Kind Services** – In-kind services donated by volunteers are reflected as contributions and offsetting expenses in the accompanying financial statements based on the number of hours worked at predetermined hourly rates, which approximate a market rate. Total in-kind services recorded as contributions and expenses for the year ended June 30, 2016 and 2015 totaled \$42,518 and \$96,562 (contributions) and \$42,518 and \$96,562 (expenses) respectively.

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Organization has evaluated subsequent events through September 21, 2016, which is the date the financial statements were available to be issued.

**NOTE 2: ACCOUNTS RECEIVABLE**

Accounts receivable consists of the following at June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Illinois Coalition Against Sexual Assault	\$ 185,340	\$ 95,853
Department of Human Services	295,199	23,658
HUD Direct Funding	55,583	124,412
Department of Commerce & Economic Opportunity	11,220	23,925
St. Clair County Board	11,927	23,039
Other	<u>23,433</u>	<u>12,412</u>
	582,702	303,299
Less - allowance for doubtful accounts	<u>-</u>	<u>-</u>
Total accounts receivable	<u>\$ 582,702</u>	<u>\$ 303,299</u>

**CALL FOR HELP INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015 (CONTINUED)**

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Land	\$ 21,840	\$ 21,840
Buildings and Improvements	3,651,289	3,626,754
Equipment and Furniture	767,755	727,479
Telephone System	103,330	103,330
Vehicles	<u>122,617</u>	<u>116,879</u>
Property and equipment, at cost	4,666,831	4,596,282
Less - accumulated depreciation	<u>(2,981,518)</u>	<u>(2,819,206)</u>
Property and equipment, net	<u>\$ 1,685,313</u>	<u>\$ 1,777,076</u>

The Organization had depreciation and amortization expense of \$183,842 and \$172,657 for the years ended June 30, 2016 and 2015, respectively.

**NOTE 4: CAPITAL LEASE**

The Organization is the lessee of office equipment under a capital lease expiring in fiscal year 2020. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated productive lives, which is also equivalent to the lease term (5 years). Depreciation of the asset acquired under the capital lease is included in depreciation expense for the years ended June 30, 2016 and 2015.

The following is a summary of property held under capital leases:

	<u>2016</u>	<u>2015</u>
Telephone lease, at cost:	\$ 103,330	\$ 103,330
Less accumulated depreciation:	<u>80,322</u>	<u>73,417</u>
Total, net	<u>\$ 23,008</u>	<u>\$ 29,913</u>

Minimum future lease payments under capital leases as of June 30, 2016, were as follows:

FY 2017 lease payment	\$ 8,781
FY 2018 lease payment	8,781
FY 2019 lease payment	8,781
FY 2020 lease payment	<u>1,463</u>
Net minimum lease payments	27,806
Amount representing interest	<u>(4,798)</u>
Present value of minimum lease payments	<u>\$ 23,008</u>

The interest rate to determine the present value of minimum lease payments on the capital lease was 9.86%.

**CALL FOR HELP INC**  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015 (CONTINUED)

**NOTE 5: CONCENTRATIONS**

The Organization receives a substantial amount of its funds from federal and state funded agencies. A significant reduction in these funds would have a material effect on the Organization's financial position.

**NOTE 6: PENSION PLAN**

The Organization maintains an agency retirement plan, covering substantially all of its employees, to which it contributes 3% of qualifying employees' base salaries. The plan expense for the years ended June 30, 2016 and 2015 totaled \$27,100 and \$22,829, respectively, including forfeitures used from non-vested contributions. Total pension amounts contributed in fiscal years 2016 and 2015 were \$28,195 and \$40,378, respectively, less the forfeitures used (\$1,095 and \$17,549) to offset these expenses.

The Organization also provides a separate 403(b) annuity plan with all employees eligible to participate. Under the plan, employees may elect to defer a portion of their salaries, with no matching contributions made by the Organization.

**NOTE 7: OPERATING RESERVE, UNRESTRICTED NET ASSETS**

**Board-designated Unrestricted Net Assets**

The total amount of the operating reserve for the Organization for 2016 and 2015 is \$1,132,647 and \$1,108,185, respectively. The Organization's operating reserve is based upon a calculation of total unrestricted net assets for the Organization (\$2,801,678 for 2016 and \$2,861,436 for 2015), less the Property and Equipment, net (\$1,685,313 for 2016 and \$1,777,076 for 2015) and adding back the long-term capital lease/note (\$16,282 for 2016 and \$23,825 for 2015).

This total operating reserve is calculated to reflect the amount of available reserve (net assets) to operate the business in the next year. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets as shown below:

**Board-designated Net Assets as of June 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Total Operating Reserve:	<u>\$ 1,132,647</u>	<u>\$ 1,108,185</u>

**CALL FOR HELP INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015 (CONTINUED)**

**NOTE 8: TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets of \$238,509 and \$221,713 are available for several of the Organization’s programs for 2016 and 2015, respectively. As of June 30, 2016 and 2015, temporarily restricted net assets were comprised of balances from the following sources:

	<u>2016</u>	<u>2015</u>
Community Stabilization Services:		
Blowitz Ridgeway	\$ -	\$ 12,000
Transitional Living Center:		
Old News Boys	1,750	2,000
Ameren	6,761	-
Belleville Township	538	-
Recovery Support Center:		
Operations Funding	221,323	168,157
CIS Software	-	20,000
Sexual Assault:		
Community Kindness	129	129
Cash Donations	-	228
Mynx Academy	981	2,700
Dana Brown Grant	-	5,000
Vendor Fair / Fundraiser Proceeds	-	2,397
United Way	6,027	8,102
Zombie	1,000	1,000
	<u>\$ 238,509</u>	<u>\$ 221,713</u>

**NOTE 9: COMPARATIVE FINANCIAL INFORMATION**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30, 2015, from which the summarized information was derived.

**CALL FOR HELP INC**

SCHEDULE OF PROGRAM INCOME (LOSS)  
FOR THE YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for 2015)

June 30, 2016					
	Public Support and Revenues	Expenses	Management & General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Community Stabilization Services	\$ 586,444	\$ 480,082	\$ 118,066	\$ 12,000	\$ 296
Sexual Assault	538,910	483,150	104,439	11,419	(37,260)
Transitional Living Center	881,580	686,991	246,926	(7,049)	(59,386)
Recovery Support Center	295,677	155,611	60,941	(33,166)	45,959
Fundraising	8,886	58,393	-	-	(49,507)
Management & General	40,140	530,372	(530,372)	-	40,140
	<u>\$ 2,351,637</u>	<u>\$ 2,394,599</u>	<u>\$ -</u>	<u>\$ (16,796)</u>	<u>\$ (59,758)</u>

June 30, 2015					
	Public Support and Revenues	Expenses	Management & General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Community Stabilization Services	\$ 659,601	\$ 471,866	\$ 103,283	\$ (12,000)	\$ 72,452
Sexual Assault	586,447	465,364	101,931	(9,982)	9,170
Transitional Living Center	867,802	668,832	209,460	795	(9,695)
Recovery Support Center	224,903	117,784	55,792	(5,910)	45,417
Fundraising	5,107	48,419	-	-	(43,312)
Management & General	29,710	470,466	(470,466)	-	29,710
	<u>\$ 2,373,570</u>	<u>\$ 2,242,731</u>	<u>\$ -</u>	<u>\$ (27,097)</u>	<u>\$ 103,742</u>

**CALL FOR HELP INC**

**STATEMENT OF REVENUES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2016**  
(With Comparative Totals for 2015)

	Community Stabilization Services	Sexual Assault	Transitional Living Center	Recovery Support Center	Program Total	Management & General	Fundraising	2016	2015
Public Support and Revenues:									
DHS - Grant in Aid	\$ 313,392	-	\$ -	\$ 217,332	\$ 530,724	\$ -	\$ -	\$ 530,724	\$ 478,029
DHS - Medicaid/Non-Medicaid	154,213	-	-	-	154,213	-	-	154,213	136,929
DHS - Emergency Transitional	-	-	44,870	-	44,870	-	-	44,870	44,870
ICASA - VOCA	-	174,732	-	-	174,732	-	-	174,732	181,128
ICASA - General Services	-	136,350	-	-	136,350	-	-	136,350	201,450
ICASA - VAWA	-	55,910	-	-	55,910	-	-	55,910	50,962
ICASA - SASP	-	12,940	-	-	12,940	-	-	12,940	11,335
ICASA - VAWA Satellite	-	38,617	-	-	38,617	-	-	38,617	35,257
ICASA - One Time	-	3,783	-	-	3,783	-	-	3,783	7,009
ICASA - Special Tax Revenue	-	10,198	-	-	10,198	-	-	10,198	11,648
ICASA - General Member Travel	-	471	-	-	471	-	-	471	1,621
ICASA - VAWA Prevention Member Travel	-	243	-	-	243	-	-	243	182
ICASA - VAWA RPE Evaluation	-	786	-	-	786	-	-	786	-
ICASA - Satellite Member Travel	-	-	-	-	-	-	-	-	1,382
ICASA - DCFS Member Travel	-	1,341	-	-	1,341	-	-	1,341	509
ICASA - Clothing Allowance	-	-	-	-	-	-	-	-	500
Department of Commerce and Economic Opportunity	-	-	90,562	-	90,562	-	-	90,562	121,481
Intergovernmental Grant - HUD	-	-	573,547	-	573,547	-	-	573,547	533,174
St. Clair County Mental Health Board	53,616	-	-	77,396	131,012	-	-	131,012	132,643
St. Clair County Probation Department	-	-	-	-	-	-	-	-	8,625
Madison County Mental Health Board	-	16,883	-	-	16,883	-	-	16,883	16,883
United Way	24,576	50,544	131,334	-	206,454	2,159	-	208,613	205,875
Federal Emergency Management Agency	-	-	2,480	-	2,480	-	-	2,480	65
Contract services	-	-	-	-	-	-	-	-	-
Occupancy revenue	14,950	-	2,915	-	17,865	-	-	17,865	17,956
Interest income	-	-	-	-	-	2,992	-	2,992	2,233
Miscellaneous income	1,133	-	-	-	1,133	2,609	-	3,742	559
Gain on disposal of asset	-	-	-	-	-	525	-	525	799
Fundraising	-	8,021	-	-	8,021	-	8,886	16,907	5,485
Donations	4,507	25,951	16,250	250	46,958	31,855	-	78,813	68,419
In-kind contributions	20,057	2,140	19,622	699	42,518	-	-	42,518	96,562
<b>Total Public Support and Revenues</b>	<b>\$ 586,444</b>	<b>\$ 538,910</b>	<b>\$ 881,580</b>	<b>\$ 295,677</b>	<b>\$ 2,302,611</b>	<b>\$ 40,140</b>	<b>\$ 8,886</b>	<b>\$ 2,351,637</b>	<b>\$ 2,373,570</b>



**CALL FOR HELP INC**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2016

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>Department of Housing and Urban Development</u>			
Direct - Supportive Housing Program	IL0084L5T081407	14.235	\$ 402,705
	IL0084L5T081508	14.235	136,426
	IL0551L5T081300	14.235	26,458
	IL0551L5T081502	14.235	<u>7,958</u>
			<u>573,547</u> *
Passed through Illinois Department of Human Services: Emergency Solutions Grant Program	FCSUH03745	14.231	<u>90,562</u>
Total Department of Housing and Urban Development			<u>664,109</u>
<u>Department of Agriculture</u>			
Passed through St. Louis Area Foodbank: Commodities	FY2016	10.569	<u>39,647</u>
<u>Department of Justice</u>			
Passed through Illinois Coalition Against Sexual Assault: VOCA Advocacy/Counseling	FY2016	16.575	174,732
VOCA One Time	FY2016	16.575	<u>3,783</u>
			178,515
VAWA Satellite	FY2016	16.588	<u>38,617</u>
VAWA SASP	FY2016	16.017	<u>12,940</u>
Passed through St. Clair County Probation: Adult Reemployment	FY2015	16.803	<u>-</u>
Total Department of Justice			<u>230,072</u>
<u>Department of Health and Human Services</u>			
Passed through Illinois Coalition Against Sexual Assault: VAWA Prevention	FY2016	93.136	55,910
VAWA RPE Evaluation	FY2016	93.136	786
VAWA Prevention Member Travel	FY2016	93.136	<u>243</u>
			<u>56,939</u>
Passed through Illinois Department of Human Services: Supervised Residential	45CUB00041	93.958	<u>301,645</u>
Total Department of Health and Human Services			<u>358,584</u>
Total Expenditures of Federal Awards			<u>\$ 1,292,412</u>

\* Major Federal Award

See accompanying notes to schedule of expenditures of federal awards.

**CALL FOR HELP INC**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2016

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

General

The accompanying Schedule of Federal Awards presents the activity of all federal award programs of Call for Help Inc. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Basis of Accounting

The accompanying Schedule of Federal Awards is presented using the accrual basis of accounting.

Noncash Assistance, Federal Insurance and Loans/Loan Guarantees

Call for Help Inc did not receive any noncash assistance, federal guaranteed loans or federal insurance for any of its programs for the year ended June 30, 2016.

Subrecipient Monitoring

Call for Help Inc did not pass through any of its federal funds to subrecipients during the year ended June 30, 2016.

**INDEPENDENT AUDITOR'S 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 of  
Call For Help Inc

We have audited, in accordance with the 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, the financial statements of Call For Help Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the notes to the financial statements, and have issued our report thereon dated September 21, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Call For Help Inc's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Call For Help Inc's internal control. Accordingly, we do not express an opinion on the effectiveness of Call For Help Inc's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants  
Alton, Illinois

September 21, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of  
Call For Help Inc

**Report on Compliance for Each Major Federal Program**

We have audited Call For Help Inc's compliance with the types of compliance requirements described in the *OMB Circular Compliance Supplement* that could have a direct and material effect on each of Call For Help Inc's major federal programs for the year ended June 30, 2016. Call For Help Inc's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Call For Help Inc's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Call For Help Inc's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Call For Help Inc complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

## Report on Internal Control Over Compliance

Management of Call For Help Inc is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Call For Help Inc's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Call For Help Inc's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Certified Public Accountants  
Alton, Illinois

September 21, 2016

**CALL FOR HELP INC**

**SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2016**

**Part 1 -- Summary of Auditor's Results**

- (a) The independent accountants' report expresses an unmodified opinion on the financial statements.
- (b) No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements which would be required to be reported in accordance with Government Auditing Standards.
- (c) No instances of noncompliance material to the financial statements were disclosed during the audit which would be required to be reported in accordance with Governmental Auditing Standards.
- (d) No significant deficiencies or material weaknesses in internal control over major federal programs were disclosed by the audit.
- (e) The auditor's report on compliance for the major federal award program expresses an unmodified opinion.
- (f) The audit did not disclose any audit findings required to be reported in accordance with 2 CFR Section 200 516(a).
- (g) The program tested as a major program was Supportive Housing Program, CFDA Number 14.235.
- (h) The threshold for distinguishing Types A and B programs was \$750,000.
- (i) The auditee qualified as a low-risk auditee.

**Part 2 -- Call For Help Inc has no findings to the financial statements that are required to be reported in accordance with generally accepted government auditing standards.**

**Part 3 -- Call For Help Inc has no findings or questioned costs for major federal award programs.**

**CALL FOR HELP INC**

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2016**

There were no findings or questioned costs for the year ended June 30, 2015.