

CALL FOR HELP, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
JUNE 30, 2012**

CALL FOR HELP, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Call For Help, Inc.

We have audited the accompanying statement of financial position of Call For Help, Inc. (a nonprofit corporation) as of June 30, 2012 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's June 30, 2011 financial statements and, in our report dated September 26, 2011, we expressed an unqualified opinion on these financial statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Call For Help, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated October 3, 2012 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Call For Help, Inc. as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic 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 basic consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic 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 basic financial statements as a whole.

Certified Public Accountants

October 3, 2012

CALL FOR HELP, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2012

(With Comparative Totals for 2011)

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 766,546	\$ 547,245
Accounts and grants receivable	166,620	413,706
Prepaid expenses and other assets	45,151	98,099
Total Current Assets	<u>978,317</u>	<u>1,059,050</u>
Property and Equipment, net	<u>1,958,486</u>	<u>2,062,603</u>
Total Assets	<u>\$ 2,936,803</u>	<u>\$ 3,121,653</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 83,425	\$ 192,107
Capital lease payable, current	13,763	13,763
Total Current Liabilities	<u>97,188</u>	<u>205,870</u>
Capital Lease, Long-Term	<u>16,057</u>	<u>29,820</u>
Net Assets:		
Unrestricted:		
Board designated for operating reserve	875,085	848,555
Board designated for building fund	273,346	297,087
Undesignated	1,669,083	1,735,696
Total unrestricted net assets	2,817,514	2,881,338
Temporarily restricted	6,044	4,625
Total Net Assets	<u>2,823,558</u>	<u>2,885,963</u>
Total Liabilities and Net Assets	<u>\$ 2,936,803</u>	<u>\$ 3,121,653</u>

See accompanying notes to consolidated financial statements.

CALL FOR HELP, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for 2011)

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>2012</u>	<u>2011</u>
Public Support and Revenues:				
DHS - Grant in Aid	\$ -	\$ 550,391	\$ 550,391	\$ 559,052
DHS - Medicaid/Non-Medicaid	-	195,494	195,494	303,072
DHS - 1 X Funds	-	168	168	4,942
ICASA - VOCA	-	180,355	180,355	166,397
ICASA - General Services	-	169,884	169,884	157,593
ICASA - VAWA	-	74,147	74,147	76,148
ICASA - Other	-	75,006	75,006	111,264
Dept. of Commerce and Economic Opportunity	-	10,848	10,848	30,000
Dept. of Commerce and Economic Opportunity (HPRP)	-	-	-	64,645
Emergency Food and Shelter	-	3,347	3,347	11,782
Community Development Grant	-	4,521	4,521	26,482
Community Development Grant (HPRP)	-	18,603	18,603	153,142
Intergovernmental Grant - HUD	-	516,721	516,721	477,835
St. Clair County Mental Health Board	-	144,908	144,908	128,498
Madison County Mental Health Board	-	14,765	14,765	16,391
United Way	-	196,164	196,164	187,505
Contract services	-	31,599	31,599	31,974
Occupancy revenue	-	27,531	27,531	-
Interest income	19,096	-	19,096	11,144
Miscellaneous income	1,014	-	1,014	6,250
Fundraising	10,211	-	10,211	14,421
Donations	46,413	-	46,413	43,116
In-kind contributions	89,724	-	89,724	117,031
Satisfaction of program restrictions	<u>2,213,033</u>	<u>(2,213,033)</u>	-	-
Total Public Support and Revenues	<u>2,379,491</u>	<u>1,419</u>	<u>2,380,910</u>	<u>2,698,684</u>
Expenses:				
Program Services:				
Suicide and crisis	181,663	-	181,663	247,825
Information and referral	99,036	-	99,036	281,981
Clinical service	542,832	-	542,832	517,831
Sexual assault	511,457	-	511,457	506,180
Transitional living center	489,542	-	489,542	485,152
Total Program Services	<u>1,824,530</u>	-	<u>1,824,530</u>	<u>2,038,969</u>
Supporting Services:				
Fundraising	3,700	-	3,700	45,188
Management and general	615,085	-	615,085	629,060
Total Expenses	<u>2,443,315</u>	-	<u>2,443,315</u>	<u>2,713,217</u>
Change in Net Assets	(63,824)	1,419	(62,405)	(14,533)
Net Assets, Beginning of Year	<u>2,881,338</u>	<u>4,625</u>	<u>2,885,963</u>	<u>2,900,496</u>
Net Assets, End of Year	<u>\$ 2,817,514</u>	<u>\$ 6,044</u>	<u>\$ 2,823,558</u>	<u>\$ 2,885,963</u>

See accompanying notes to consolidated financial statements.

CALL FOR HELP, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for 2011)**

	Program Services					Supporting Services		2011
	Suicide & Crisis	Information & Referral	Clinical Service	Sexual Assault	Transitional Living Center	Management & General	Fundraising	
Salaries	\$ 131,362	\$ 45,797	\$ 377,013	\$ 272,588	\$ 296,633	\$ 132,896	\$ -	\$ 1,256,289
Employee benefits	20,982	14,603	74,130	49,682	63,300	10,699	-	233,396
Payroll taxes	16,299	5,265	47,424	34,076	37,905	14,022	-	154,991
Professional fees	-	-	-	3,600	-	183,183	-	186,783
Supplies	376	-	13,319	25,073	5,061	14,209	-	58,038
Telephone	-	-	-	900	-	29,958	-	30,858
Postage	-	-	-	-	-	2,015	-	2,015
Occupancy	6,589	3,100	27,183	32,606	71,738	4,835	-	146,051
Rental maintenance equipment	-	-	-	-	-	24,023	-	24,023
Printing & publications	-	-	-	-	-	3,386	-	3,386
Travel	37	164	1,346	14,660	1,245	1,100	-	18,552
Conferences & meetings	-	-	-	-	-	7,333	-	7,333
Specific assistance to individuals	-	29,267	86	-	9,157	-	-	38,510
Membership dues	-	-	-	-	-	-	-	-
Vehicle/transportation	-	-	-	-	-	9,528	-	9,528
Miscellaneous	-	-	353	1,113	774	12,888	-	15,128
Insurance	-	-	-	-	-	13,083	-	13,083
Non-Capital Purchases	-	-	-	-	-	3,786	-	3,786
Fundraising	-	-	-	-	-	-	3,700	3,700
In-kind goods/services	6,018	840	1,978	77,159	3,729	-	-	89,724
Depreciation	-	-	-	-	-	143,531	-	143,531
Interest	-	-	-	-	-	4,610	-	4,610
Total expenses before allocation of supporting services	181,663	99,036	542,832	511,457	489,542	\$ 615,085	3,700	\$ 2,443,315
Allocation of supporting services: Management and general	51,646	25,525	171,966	134,111	230,553	-	-	613,801
Total Program and Supporting Services Expense	\$ 233,309	\$ 124,561	\$ 714,798	\$ 645,568	\$ 720,095	\$ 2,438,331	-	\$ 2,438,331

See accompanying notes to consolidated financial statements.

CALL FOR HELP, INC.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for 2011)

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities:		
Net change in net assets	\$ (62,405)	\$ (14,533)
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation	157,296	154,118
(Increase) decrease in:		
Accounts receivable	247,086	165,177
Prepaid expenses and other assets	52,948	(48,061)
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>(108,682)</u>	<u>(23,224)</u>
Net cash provided by operating activities	<u>286,243</u>	<u>233,477</u>
Cash flows from investing activities:		
Purchase of equipment	<u>(53,179)</u>	<u>(5,981)</u>
Net cash used by investing activities	<u>(53,179)</u>	<u>(5,981)</u>
Cash flows from financing activities:		
Payments on capital lease	<u>(13,763)</u>	<u>(13,763)</u>
Net cash used by financing activities	<u>(13,763)</u>	<u>(13,763)</u>
Net Increase in Cash	219,301	213,733
Cash, Beginning of Year	<u>547,245</u>	<u>333,512</u>
Cash, End of Year	<u>\$ 766,546</u>	<u>\$ 547,245</u>

See accompanying notes to consolidated financial statements.

CALL FOR HELP, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Call Help, Inc. 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 five programs:

- Suicide & Crisis Intervention Services
- Information and Referral Services to provide assistance with rent, utilities and linkage to other essential services.
- 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.

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

Merger of Call For Help, Inc. and The Call For Help Foundation – On June 30, 2011, Call For Help, Inc. (The Organization) merged with The Call For Help Foundation (Foundation). Both entities were 501(c)3 organizations under the Internal Revenue Code and now operate under Call For Help, Inc.'s tax identification number and legal name.

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.

CALL FOR HELP, INC.

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011 (CONTINUED)

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

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, 2012 and 2011. 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, 2012 and 2011.

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, 2012 and 2011.

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, 2012 AND 2011 (CONTINUED)

Tax Status – The Organization is tax-exempt under Section 501(c)(3) of the Internal Revenue Code and, therefore, are 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, 2012 and 2011 totaled \$89,724 and \$116,691 (contributions) and \$89,724 and \$116,691 (expenses) respectively.

Subsequent Events – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Organization has evaluated subsequent events through October 3, 2012, 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, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Illinois Coalition Against Sexual Assault	\$ 81,247	\$ 150,597
Department of Human Services	8,009	110,896
HUD Direct Funding	34,097	75,784
CDBG - Homelessness & Rapid Rehousing	-	40,621
St. Clair County Board	11,870	18,507
Other	31,397	17,301
	<u>166,620</u>	<u>413,706</u>
Less - allowance for doubtful accounts	-	-
Total accounts receivable	<u>\$ 166,620</u>	<u>\$ 413,706</u>

CALL FOR HELP, INC.**NOTES TO THE FINANCIAL STATEMENTS****JUNE 30, 2012 AND 2011 (CONTINUED)****NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Land	\$ 21,840	\$ 21,840
Buildings and Improvements	3,473,382	3,462,015
Equipment and Furniture	592,665	570,011
Telephone System	68,815	68,815
Vehicles	<u>141,397</u>	<u>143,366</u>
Property and equipment, at cost	4,298,099	4,266,047
Less - accumulated depreciation	<u>(2,339,613)</u>	<u>(2,203,444)</u>
Property and equipment, net	<u>\$ 1,958,486</u>	<u>\$ 2,062,603</u>

The Organization had depreciation expense of \$157,296 and \$154,118 for the years ended June 30, 2012 and 2011, respectively.

NOTE 4: CAPITAL LEASE

The Organization is the lessee of office equipment under a capital lease expiring in fiscal year 2015. 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, 2012 and 2011.

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

	<u>2012</u>	<u>2011</u>
Telephone lease, at cost:	\$ 68,815	\$ 68,815
Less accumulated depreciation:	<u>38,995</u>	<u>25,232</u>
Total, net	<u>\$ 29,820</u>	<u>\$ 43,583</u>

CALL FOR HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011 (CONTINUED)

Minimum future lease payments under capital leases as of June 30, 2012, were as follows:

2013	18,373
2014	18,373
2015	<u>4,596</u>
Net minimum lease payments	41,342
Amount representing interest	<u>(11,522)</u>
Present value of minimum lease payments:	<u>\$ 29,820</u>

The interest rate to determine the present value of minimum lease payments on the capital lease was 7.50%.

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, 2012 and 2011 totaled \$29,475 and \$16,100, including forfeitures used from non-vested contributions. Total pension amounts contributed in fiscal years 2012 and 2011 were \$32,118 and \$36,380 less the forfeitures used (\$2,643 and \$20,280) 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

When the Foundation merged into The Organization on June 30, 2011, the funds received from the Foundation were board designated as the Capital Purchase / Repair and Maintenance Funds. As of June 30, 2012, these funds were \$273,346 and as of June 30, 2011, these funds were \$297,087. During Fiscal Year 2012, approximately \$25,000 of these funds was used for various capital purchases and repairs.

The total amount of the operating reserve for the Organization for 2012 and 2011 is \$875,085 and \$848,555, respectively. The Organization's operating reserve is based upon a calculation of total unrestricted net assets for the Organization (\$2,817,514 for

CALL FOR HELP, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011 (CONTINUED)

2012 and \$2,881,338 for 2011), less the Property and Equipment, net (\$1,958,486 for 2012 and \$2,062,603 for 2011) and adding back the long-term capital lease/note (\$16,057 and \$29,820).

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, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Total Operating Reserve:	<u>\$ 875,085</u>	<u>\$ 862,318</u>
Total Capital Purchase / Repair and Maintenance Reserve:	<u>\$ 273,346</u>	<u>\$ 297,087</u>

NOTE 8: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets of \$6,044 and \$4,625 are available for several of the Organization's programs for 2012 and 2011, respectively. As of June 30, 2012 and 2011, temporarily restricted net assets were comprised of balances from the following sources:

	<u>2012</u>	<u>2011</u>
Information and Referral:		
Belleville Township	\$ 22	\$ -
Transitional Living Center:		
Boeing Employees	-	1,600
Sexual Assault:		
Community Kindness	282	1,025
St. Louis Acrobatic Extravaganza	2,000	-
Vendor Fair Proceeds	540	-
Catholic Diocese of Belleville	1,700	-
Suburban Journals Old New Boys	<u>1,500</u>	<u>2,000</u>
	<u>\$ 6,044</u>	<u>\$ 4,625</u>

CALL FOR HELP, INC.

SCHEDULE OF PROGRAM INCOME (LOSS)
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for 2011)

June 30, 2012					
	Public Support and Revenues	Expenses	Management & General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Suicide & Crisis	\$ 228,848	\$ 181,663	\$ 51,646	\$ -	\$ (4,461)
Information & Referral	127,988	99,036	25,525	(22)	3,405
Clinical Service	703,560	542,832	171,966	-	(11,238)
Sexual Assault	652,195	511,457	134,111	(4,022)	2,605
Transitional Living Center	628,344	489,542	230,553	2,625	(89,126)
Fundraising	9,775	3,700	-	-	6,075
Management & General	30,200	615,085	(613,801)	-	28,916
	<u>\$ 2,380,910</u>	<u>\$ 2,443,315</u>	<u>\$ -</u>	<u>\$ (1,419)</u>	<u>\$ (63,824)</u>

June 30, 2011					
	Public Support and Revenues	Expenses	Management & General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Suicide & Crisis	\$ 284,998	\$ 263,966	\$ 64,533	\$ -	\$ (43,501)
Information & Referral	341,500	289,373	27,156	6,000	30,971
Clinical Service	779,692	615,474	128,946	-	35,272
Sexual Assault	648,384	527,290	119,806	(1,477)	(189)
Transitional Living Center	631,207	592,362	150,386	23,398	(88,143)
Fundraising	34,421	9,960	-	-	24,461
Management & General	26,544	478,682	(490,827)	-	38,689
	<u>\$ 2,746,746</u>	<u>\$ 2,777,107</u>	<u>\$ -</u>	<u>\$ 27,921</u>	<u>\$ (2,440)</u>

CALL FOR HELP, INC.

**CONSOLIDATED STATEMENT OF REVENUES BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2012
(With Comparative Totals for 2011)**

	Suicide & Crisis	Information & Referral	Clinical Service	Sexual Assault	Transitional Living Center	Program Total	Management & General	Fundraising	2012	2011
Public Support and Revenues:										
DHS - Grant in Aid	\$ 81,778	\$ -	\$ 423,743	\$ -	\$ 44,870	\$ 550,391	\$ -	\$ -	\$ 550,391	\$ 559,052
DHS - Medicaid/Non-Medicaid	-	-	195,494	-	-	195,494	-	-	195,494	303,072
DHS - 1 X Funds	-	-	50	-	118	168	-	-	168	4,942
ICASA - VOCA	-	-	-	180,355	-	180,355	-	-	180,355	166,397
ICASA - General Services	-	-	-	169,884	-	169,884	-	-	169,884	157,593
ICASA - VAWA	-	-	-	74,147	-	74,147	-	-	74,147	76,148
ICASA - Other	-	-	-	75,006	-	75,006	-	-	75,006	111,264
Department of Homeland Security	-	3,347	-	-	-	3,347	-	-	3,347	11,782
Department of Commerce	-	-	-	-	-	-	-	-	-	-
and Economic Opportunity	-	-	-	-	10,848	10,848	-	-	10,848	30,000
Department of Commerce	-	-	-	-	-	-	-	-	-	-
and Economic Opportunity - HPRP	-	2,185	-	-	2,336	4,521	-	-	4,521	64,645
Community Development Block Grant	-	-	-	-	-	-	-	-	-	26,482
Community Development Block Grant - HPRP	-	18,603	-	-	-	18,603	-	-	18,603	153,142
Intergovernmental Grant - HUD	-	-	-	-	516,721	516,721	-	-	516,721	477,835
St. Clair County Mental Health Board	87,614	-	57,294	-	-	144,908	-	-	144,908	128,498
Madison County Mental Health Board	-	-	-	14,765	-	14,765	-	-	14,765	16,391
United Way	18,339	94,534	956	55,114	21,411	190,354	5,810	-	196,164	187,505
Contract services	31,599	-	-	-	-	31,599	-	-	31,599	31,974
Occupancy revenue	-	-	24,045	-	3,486	27,531	-	-	27,531	-
Interest income	-	-	-	-	-	-	19,096	-	19,096	11,144
Miscellaneous income	-	-	-	-	-	-	1,014	-	1,014	6,250
Fundraising	-	-	-	436	-	436	-	-	-	14,421
Donations	3,500	8,479	-	5,329	24,825	42,133	4,280	9,775	10,211	43,116
In-kind contributions	6,018	840	1,978	77,159	3,729	89,724	-	-	89,724	117,031
Total Public Support and Revenues	\$228,848	\$127,988	\$703,560	\$652,195	\$628,344	\$2,340,935	\$30,200	\$9,775	\$2,380,910	\$2,698,684

CALL FOR HELP, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

<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	N/A	14.235	\$ 516,721 *
Passed through Illinois Dept. of Commerce and Economic Opportunity Emergency Shelter Grant Program	10-271027	14.231	10,848
Passed through City of East St. Louis Emergency Shelter Grant Program	FY2012	14.231	4,521
			<u>15,369</u>
Passed through City of East St. Louis Homeless Prevention Rapid Re-Housing	FY2012	14.257	18,603
Total Department of Housing and Urban Development			<u>550,693</u>
<u>Department of Justice</u>			
Passed through Illinois Coalition Against Sexual Assault:			
VOCA Advocacy/Counseling	FY2012	16.575	180,355
VOCA 1X	FY2012	16.575	11,230
			<u>191,585</u>
VAWA Satellite	FY2012	16.588	37,765
VOCA STOP - ARRA	FY2012	16.588	246
			<u>38,011</u>
VAWA SASP	FY2012	16.017	8,107
DHS Disability - Illinois Imagines	FY2012	16.529	110
Byrne Memorial - ARRA	FY2012	16.808	15,793
OVW Coalitions Member Travel	FY2012	16.556	1,350
Passed through St. Clair County Probation: Adult Reemployment:		16.803	16,410
Total Department of Justice			<u>271,366</u>
<u>Department of Health and Human Services</u>			
Passed through Illinois Coalition Against Sexual Assault:			
VAWA Prevention	FY2012	93.136	74,147
IDPH-VAWA Prevention Member Travel	FY2012	93.136	172
Total Department of Health and Human Services			<u>74,319</u>
<u>Department of Homeland Security</u>			
Direct - Emergency Food and Shelter Program	N/A	97.024	3,347
Total Department of Homeland Security			<u>3,347</u>
Total Expenditures of Federal Awards			<u>\$ 899,725</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, 2012

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 OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

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

The Organization did not receive any noncash assistance, federal guaranteed loans or federal insurance for any of its programs for the year ended June 30, 2012.

Subrecipient Monitoring

The Organization did not pass through any of its federal funds to subrecipients during the year ended June 30, 2012.

**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 the financial statements of Call For Help, Inc. (a nonprofit corporation) as of and for the year June 30, 2012, and have issued our report thereon dated October 3, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Call For Help, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Call For Help, Inc.'s internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Call For Help, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed

no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information of the Board of Directors, the management of Call For Help, Inc., federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Certified Public Accountants

October 3, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors of
Call For Help, Inc.

Compliance

We have audited Call For Help, Inc.'s compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on Call For Help, Inc.'s major federal programs for the year ended June 30, 2012. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Call For Help, Inc.'s management. Our responsibility is to express an opinion on Call For Help, Inc.'s compliance based on our audit.

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

In our opinion, Call For Help, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Call For Help, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Call For Help, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose

of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors, the management of Call For Help, Inc., federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Certified Public Accountants

October 3, 2012

CALL FOR HELP, INC.

**SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
JUNE 30, 2012**

Part 1 -- Summary of Auditor's Results

- (a) The independent accountants' report expresses an unqualified opinion on the financial statements.
- (b) No significant deficiencies 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 unqualified opinion.
- (f) The audit did not disclose any audit findings required to be reported under Section .510(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 \$300,000.
- (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, 2012**

There were no findings or questioned costs for the year ended June 30, 2011.