



C. J. SCHLOSSER  
& COMPANY, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

**CALL FOR HELP INC**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED  
JUNE 30, 2013**

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**CALL FOR HELP INC**

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CERTIFIED PUBLIC ACCOUNTANTS

J. Terry Dooling  
David M. Bartosiak  
Cindy A. Tefeller  
Kevin J. Tepen

## **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, which comprise the statement of financial position as of June 30, 2013, 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.

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### ***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, 2013, 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 additional 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 Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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 17, 2013 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.

*C. J. Schuman & Company LLC*

Certified Public Accountants  
Alton, Illinois

September 17, 2013

**CALL FOR HELP INC**

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2013

(With Comparative Totals for 2012)

	<u>2013</u>	<u>2012</u>
<b><u>ASSETS</u></b>		
Current Assets:		
Cash	\$ 759,750	\$ 766,546
Accounts and grants receivable	244,613	166,620
Prepaid expenses and other assets	107,434	45,151
Total Current Assets	<u>1,111,797</u>	<u>978,317</u>
Property and Equipment, net	<u>1,841,002</u>	<u>1,958,486</u>
Total Assets	<u>\$ 2,952,799</u>	<u>\$ 2,936,803</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 73,680	\$ 83,425
Capital lease payable, current	13,763	13,763
Total Current Liabilities	<u>87,443</u>	<u>97,188</u>
Capital Lease, Long-Term	<u>2,294</u>	<u>16,057</u>
Net Assets:		
Unrestricted:		
Board designated for operating reserve	1,019,688	875,085
Board designated for building fund	242,329	273,346
Undesignated	1,596,379	1,669,083
Total unrestricted net assets	2,858,396	2,817,514
Temporarily restricted	4,666	6,044
Total Net Assets	<u>2,863,062</u>	<u>2,823,558</u>
Total Liabilities and Net Assets	<u>\$ 2,952,799</u>	<u>\$ 2,936,803</u>

See accompanying notes to financial statements.

**CALL FOR HELP INC**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Comparative Totals for 2012)**

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>2013</u>	<u>2012</u>
<b>Public Support and Revenues:</b>				
DHS - Grant in Aid	\$ -	\$ 580,588	\$ 580,588	\$ 550,391
DHS - Medicaid/Non-Medicaid	-	164,241	164,241	195,494
DHS - 1 X Funds	-	-	-	168
ICASA - VOCA	-	180,355	180,355	180,355
ICASA - General Services	-	169,884	169,884	169,884
ICASA - VAWA	-	69,733	69,733	74,147
ICASA - SASP	-	11,089	11,089	8,107
ICASA - VAWA Satellite	-	42,732	42,732	37,765
ICASA - Byrne ARRA	-	-	-	15,793
ICASA - Member Travel	-	1,842	1,842	2,031
ICASA - Member Travel DCFS	-	445	445	-
ICASA - One Time	-	4,948	4,948	11,230
ICASA - Imagines	-	1,814	1,814	80
ICASA - National Sexual Assault Conf	-	1,225	1,225	-
Dept. of Commerce and Economic Opportunity	-	105,836	105,836	10,848
Emergency Food and Shelter	-	-	-	3,347
Community Development Grant	-	-	-	4,521
Community Development Grant (HPRP)	-	160	160	18,603
Intergovernmental Grant - HUD	-	548,982	548,982	516,721
St. Clair County Mental Health Board	-	128,498	128,498	144,908
St. Clair County Probation Department	-	15,250	15,250	-
Madison County Mental Health Board	-	18,006	18,006	14,765
United Way	-	200,931	200,931	196,164
Federal Emergency Management Agency	-	912	912	-
Contract services	-	29,400	29,400	31,599
Occupancy revenue	-	29,218	29,218	27,531
Interest income	(7,472)	-	(7,472)	19,096
Gain on sale of asset	350	-	350	-
Miscellaneous income	282	-	282	1,014
Fundraising	25,561	-	25,561	10,211
Donations	86,509	-	86,509	46,413
In-kind contributions	86,767	-	86,767	89,724
Satisfaction of program restrictions	<u>2,307,467</u>	<u>(2,307,467)</u>	<u>-</u>	<u>-</u>
<b>Total Public Support and Revenues</b>	<u>2,499,464</u>	<u>(1,378)</u>	<u>2,498,086</u>	<u>2,380,910</u>
<b>Expenses:</b>				
<b>Program Services:</b>				
Suicide and crisis	183,181	-	183,181	181,663
Information and referral	124,537	-	124,537	99,036
Community stabilization services	519,035	-	519,035	542,832
Sexual assault	491,810	-	491,810	511,457
Transitional living center	<u>555,747</u>	<u>-</u>	<u>555,747</u>	<u>489,542</u>
<b>Total Program Services</b>	<u>1,874,310</u>	<u>-</u>	<u>1,874,310</u>	<u>1,824,530</u>
<b>Supporting Services:</b>				
Fundraising	53,781	-	53,781	3,700
Management and general	<u>530,491</u>	<u>-</u>	<u>530,491</u>	<u>615,085</u>
<b>Total Expenses</b>	<u>2,458,582</u>	<u>-</u>	<u>2,458,582</u>	<u>2,443,315</u>
<b>Change in Net Assets</b>	40,882	(1,378)	39,504	(62,405)
<b>Net Assets, Beginning of Year</b>	<u>2,817,514</u>	<u>6,044</u>	<u>2,823,558</u>	<u>2,885,963</u>
<b>Net Assets, End of Year</b>	<u>\$ 2,858,396</u>	<u>\$ 4,666</u>	<u>\$ 2,863,062</u>	<u>\$ 2,823,558</u>

See accompanying notes to financial statements.

**CALL FOR HELP INC**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Comparative Totals for 2012)

	Program Services					Supporting Services			Total	
	Suicide & Crisis	Information & Referral	Community Stabilization Services	Sexual Assault	Transitional Living Center	Total	Management & General	Fundraising	2013	2012
Salaries	\$ 129,592	\$ 38,951	\$ 347,347	\$ 270,850	\$ 363,525	\$ 1,150,265	\$ 137,735	\$ -	\$ 1,288,000	\$ 1,256,289
Employee benefits	20,528	11,827	81,945	65,837	80,272	260,409	(30,928)	-	229,481	233,396
Payroll taxes	12,894	4,252	36,976	26,953	36,650	117,725	(5,050)	-	112,675	154,991
Professional fees	-	-	-	3,600	-	3,600	151,681	36,250	191,531	186,783
Supplies	520	-	15,035	9,772	5,031	30,358	18,454	-	48,812	58,038
Telephone	-	-	-	896	-	896	43,031	-	43,927	30,858
Postage	-	-	-	-	-	-	2,533	-	2,533	2,015
Occupancy	7,599	3,538	32,493	31,362	52,079	127,071	-	-	127,071	146,051
Rental maintenance equipment	-	-	-	-	-	-	15,229	-	15,229	24,023
Printing & publications	-	-	-	-	-	-	1,186	-	1,186	3,386
Travel	101	50	1,554	16,265	4,000	21,970	877	-	22,847	18,552
Conferences & meetings	-	-	-	-	-	-	2,544	-	2,544	7,333
Specific assistance to individuals	-	65,096	1,267	-	7,642	74,005	-	-	74,005	38,510
Membership dues	-	-	-	-	-	-	3,533	-	3,533	-
Vehicle/transportation	-	-	-	-	-	-	10,893	-	10,893	9,528
Miscellaneous	-	-	578	666	-	1,244	11,513	-	12,757	15,128
Insurance	-	-	-	-	-	-	11,327	-	11,327	13,083
Non-Capital Purchases	-	-	-	-	-	-	3,347	-	3,347	3,786
Fundraising	-	-	-	-	-	-	-	17,531	17,531	3,700
In-kind goods/services	11,947	823	1,840	65,609	6,548	86,767	-	-	86,767	89,724
Depreciation	-	-	-	-	-	-	147,974	-	147,974	143,531
Interest	-	-	-	-	-	-	4,612	-	4,612	4,610
Total expenses before allocation of supporting services	183,181	124,537	519,035	491,810	555,747	1,874,310	\$ 530,491	53,781	\$ 2,458,582	\$ 2,443,315
Allocation of supporting services:										
Management and general	51,311	25,881	189,778	132,374	236,203	635,547				
Total Program and Supporting Services Expense	\$ 234,492	\$ 150,418	\$ 708,813	\$ 624,184	\$ 791,950	\$ 2,509,857				

See accompanying notes to financial statements.

**CALL FOR HELP INC**

**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Comparative Totals for 2012)**

	<u>2013</u>	<u>2012</u>
Cash flows from operating activities:		
Net change in net assets	\$ 39,504	\$ (62,405)
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation	161,737	157,296
(Increase) decrease in:		
Accounts receivable	(77,993)	247,086
Prepaid expenses and other assets	(62,283)	52,948
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>(9,745)</u>	<u>(108,682)</u>
Net cash provided by operating activities	<u>51,220</u>	<u>286,243</u>
Cash flows from investing activities:		
Purchase of equipment	<u>(44,253)</u>	<u>(53,179)</u>
Net cash used by investing activities	<u>(44,253)</u>	<u>(53,179)</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 (decrease) in cash	(6,796)	219,301
Cash, beginning of year	<u>766,546</u>	<u>547,245</u>
Cash, end of year	<u>\$ 759,750</u>	<u>\$ 766,546</u>

See accompanying notes to financial statements.



## **CALL FOR HELP INC**

### **NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2013 AND 2012**

#### **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, 2013 AND 2012 (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, 2013 and 2012. 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, 2013 and 2012.

**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, 2013 and 2012.

**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, 2013 AND 2012 (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, 2013 and 2012 totaled \$86,767 and \$89,724 (contributions) and \$86,767 and \$89,724 (expenses) respectively.

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Organization has evaluated subsequent events through September 17, 2013, 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, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Illinois Coalition Against Sexual Assault	\$ 108,017	\$ 81,247
Department of Human Services	53,582	8,009
HUD Direct Funding	54,490	34,097
St. Clair County Board	15,892	11,870
Other	12,632	31,397
	<u>244,613</u>	<u>166,620</u>
Less - allowance for doubtful accounts	<u>-</u>	<u>-</u>
Total accounts receivable	<u>\$ 244,613</u>	<u>\$ 166,620</u>

**CALL FOR HELP INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013 AND 2012 (CONTINUED)**

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Land	\$ 21,840	\$ 21,840
Buildings and Improvements	3,473,382	3,473,382
Equipment and Furniture	636,918	592,665
Telephone System	68,815	68,815
Vehicles	<u>116,879</u>	<u>141,397</u>
Property and equipment, at cost	4,317,834	4,298,099
Less - accumulated depreciation	<u>(2,476,832)</u>	<u>(2,339,613)</u>
Property and equipment, net	<u>\$ 1,841,002</u>	<u>\$ 1,958,486</u>

The Organization had depreciation and amortization expense of \$161,737 and \$157,296 for the years ended June 30, 2013 and 2012, 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, 2013 and 2012.

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

	<u>2013</u>	<u>2012</u>
Telephone lease, at cost:	\$ 68,815	\$ 68,815
Less accumulated depreciation:	<u>52,758</u>	<u>38,995</u>
Total, net	<u>\$ 16,057</u>	<u>\$ 29,820</u>

**CALL FOR HELP INC**  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013 AND 2012 (CONTINUED)

Minimum future lease payments under capital leases as of June 30, 2013, were as follows:

2014	\$ 18,373
2015	<u>4,596</u>
Net minimum lease payments	22,969
Amount representing interest	<u>(6,912)</u>
Present value of minimum lease payments:	<u>\$ 16,057</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, 2013 and 2012 totaled (\$16,434) and \$29,475, respectively, including forfeitures used from non-vested contributions. Total pension amounts contributed in fiscal years 2013 and 2012 were \$32,070 and \$32,118, respectively, less the forfeitures used (\$48,504 and \$2,643) 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, 2013, these funds were \$242,329 and as of June 30, 2012, these funds were \$273,346. During Fiscal Year 2013, approximately \$31,000 of these funds was used for various capital purchases and repairs. This reserve has a restriction through June 30, 2014 (3 years). On June 30, 2014, the restriction will be released and the funds will be unrestricted.

The total amount of the operating reserve for the Organization for 2013 and 2012 is \$1,019,688 and \$875,085, respectively. The Organization's operating reserve is based

**CALL FOR HELP INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013 AND 2012 (CONTINUED)**

upon a calculation of total unrestricted net assets for the Organization (\$2,858,396 for 2013 and \$2,817,514 for 2012), less the Property and Equipment, net (\$1,841,002 for 2013 and \$1,958,486 for 2012) and adding back the long-term capital lease/note (\$2,294 for 2013 and \$16,057 for 2012).

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, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Total Operating Reserve:	<u>\$ 1,019,688</u>	<u>\$ 875,085</u>
Total Capital Purchase / Repair and Maintenance Reserve:	<u>\$ 242,329</u>	<u>\$ 273,346</u>

**NOTE 8: TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets of \$4,666 and \$6,044 are available for several of the Organization's programs for 2013 and 2012, respectively. As of June 30, 2013 and 2012, temporarily restricted net assets were comprised of balances from the following sources:

	<u>2013</u>	<u>2012</u>
Information and Referral:		
Ameren Cooling	\$ 1,000	\$ -
Belleville Township	-	22
United Way	1,459	-
Sexual Assault:		
Community Kindness	219	282
Mynx Academy	731	-
St. Louis Acrobatic Extravaganza	-	2,000
Vendor Fair / Fundraiser Proceeds	1,257	540
Catholic Diocese of Belleville	-	1,700
Suburban Journals Old New Boys	-	1,500
	<u>\$ 4,666</u>	<u>\$ 6,044</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, 2012, from which the summarized information was derived.

**CALL FOR HELP INC**

SCHEDULE OF PROGRAM INCOME (LOSS)  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Comparative Totals for 2012)

	June 30, 2013				
	Public Support and Revenues	Expenses	Management & General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Suicide & Crisis	\$ 233,683	\$ 183,181	\$ 51,311	\$ -	\$ (809)
Information & Referral	150,502	124,537	25,881	(2,437)	(2,353)
Community Stabilization Services	702,803	519,035	189,778	-	(6,010)
Sexual Assault	620,208	491,810	132,374	3,815	(161)
Transitional Living Center	734,496	555,747	236,203	-	(57,454)
Fundraising	25,561	53,781	(36,250)	-	8,030
Management & General	30,833	530,491	(599,297)	-	99,639
	<u>\$ 2,498,086</u>	<u>\$ 2,458,582</u>	<u>\$ -</u>	<u>\$ 1,378</u>	<u>\$ 40,882</u>

	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
Community Stabilization Services	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>

**CALL FOR HELP INC**

**STATEMENT OF REVENUES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Comparative Totals for 2012)**

	<u>Suicide &amp; Crisis</u>	<u>Information &amp; Referral</u>	<u>Community Stabilization Services</u>	<u>Sexual Assault</u>	<u>Transitional Living Center</u>	<u>Program Total</u>	<u>Management &amp; General</u>	<u>Fundraising</u>	<u>2013</u>	<u>2012</u>
<b>Public Support and Revenues:</b>										
DHS - Grant in Aid	\$ 99,796	\$ -	\$ 435,922	\$ -	\$ 44,870	\$ 580,588	\$ -	\$ -	\$ 580,588	\$ 550,391
DHS - Medicaid/Non-Medicaid	-	-	164,241	-	-	164,241	-	-	164,241	195,494
DHS - 1 X Funds	-	-	-	-	-	-	-	-	-	168
ICASA - VOCA	-	-	-	180,355	-	180,355	-	-	180,355	180,355
ICASA - General Services	-	-	-	169,884	-	169,884	-	-	169,884	169,884
ICASA - VAWA	-	-	-	69,733	-	69,733	-	-	69,733	74,147
ICASA - SASP	-	-	-	11,089	-	11,089	-	-	11,089	8,107
ICASA - VAWA Satellite	-	-	-	42,732	-	42,732	-	-	42,732	37,765
ICASA - Byrne ARRA	-	-	-	-	-	-	-	-	-	15,793
ICASA - Member Travel	-	-	-	1,842	-	1,842	-	-	1,842	2,031
ICASA - Member Travel DCFS	-	-	-	445	-	445	-	-	445	-
ICASA - One Time	-	-	-	4,948	-	4,948	-	-	4,948	11,230
ICASA - Imagines	-	-	-	1,814	-	1,814	-	-	1,814	80
ICASA - National Sexual Assault Conf	-	-	-	1,225	-	1,225	-	-	1,225	-
Department of Homeland Security	-	-	-	-	-	-	-	-	-	3,347
Department of Commerce and Economic Opportunity	-	41,348	-	-	64,488	105,836	-	-	105,836	10,848
Community Development Block Grant	-	-	-	-	-	-	-	-	-	4,521
Community Development Block Grant - HPRP	-	160	-	-	-	160	-	-	160	18,603
Intergovernmental Grant - HUD	-	-	-	-	548,982	548,982	-	-	548,982	516,721
St. Clair County Mental Health Board	89,427	-	39,071	-	-	128,498	-	-	128,498	144,908
St. Clair County Probation Department	-	-	15,250	-	-	15,250	-	-	15,250	-
Madison County Mental Health Board	-	-	-	18,006	-	18,006	-	-	18,006	14,765
United Way	3,113	80,649	16,902	36,543	59,681	196,888	4,043	-	200,931	196,164
Federal Emergency Management Agency	-	-	-	-	-	-	912	-	912	-
Contract services	29,400	-	-	-	-	29,400	-	-	29,400	31,599
Occupancy revenue	-	-	24,377	-	4,841	29,218	-	-	29,218	27,531
Interest income	-	-	-	-	-	-	(7,472)	-	(7,472)	19,096
Miscellaneous income	-	-	-	232	50	282	-	-	282	1,014
Gain on sale of asset	-	-	-	-	-	-	350	-	350	-
Fundraising	-	-	-	-	-	-	-	25,561	25,561	10,211
Donations	-	27,522	5,200	15,751	5,036	53,509	33,000	-	86,509	46,413
In-kind contributions	11,947	823	1,840	65,609	6,548	86,767	-	-	86,767	89,724
<b>Total Public Support and Revenues</b>	<b>\$233,683</b>	<b>\$ 150,502</b>	<b>\$ 702,803</b>	<b>\$ 620,208</b>	<b>\$ 734,496</b>	<b>\$ 2,441,692</b>	<b>\$ 30,833</b>	<b>\$ 25,561</b>	<b>\$ 2,498,086</b>	<b>\$ 2,380,910</b>



**CALL FOR HELP INC**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b><u>Department of Housing and Urban Development</u></b>			
Direct - Supportive Housing Program	GY2013	14.235	\$ 408,465
	GY2014	14.235	<u>140,517</u>
			548,982 *
Passed through Illinois Dept. of Commerce and Economic Opportunity			
Emergency Shelter Grant Program	10-271022	14.231	41,652
Emergency Shelter Grant Program	11-272024	14.231	6,443
Emergency Shelter Grant Program	12-272072	14.231	<u>57,741</u>
			105,836
Passed through City of East St. Louis			
Homeless Prevention Rapid Re-Housing	FY2012	14.257	<u>160</u>
Total Department of Housing and Urban Development			<u>654,978</u>
<b><u>Department of Justice</u></b>			
Passed through Illinois Coalition Against Sexual Assault:			
VOCA Advocacy/Counseling	FY2013	16.575	180,355
VOCA One Time	FY2013	16.575	<u>4,948</u>
			185,303
VAWA Satellite	FY2013	16.588	42,732
VAWA SASP	FY2013	16.017	11,089
DHS Disability - Illinois Imagines	FY2013	16.529	1,814
OVW Coalitions Member Travel	FY2013	16.556	99
Passed through St. Clair County Probation:			
Adult Reemployment:		16.803	<u>15,250</u>
Total Department of Justice			<u>256,287</u>
<b><u>Department of Health and Human Services</u></b>			
Passed through Illinois Coalition Against Sexual Assault:			
VAWA Prevention	FY2013	93.136	<u>69,733</u>
Total Department of Health and Human Services			<u>69,733</u>
Total Expenditures of Federal Awards			<u>\$ 980,998</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, 2013

**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

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, 2013.

Subrecipient Monitoring

Call for Help Inc did not pass through any of its federal funds to subrecipients during the year ended June 30, 2013.



C. J. SCHLOSSER  
& COMPANY, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

J. Terry Dooling  
David M. Bartosiak  
Cindy A. Tefteller  
Kevin J. Tepen

**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**

**Independent Auditor's Report**

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, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Call For Help Inc's basic financial statements, and have issued our report thereon dated September 17, 2013.

**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.

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## **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.

*C. J. Schuman & Co., L.L.C.*

Certified Public Accountants  
Alton, Illinois

September 17, 2013

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB  
CIRCULAR A-133**

**Independent Auditor's Report**

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 A-133 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, 2013. 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 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 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, 2013.

## 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 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. *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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*C. J. Schlosser & Company, LLC*

Certified Public Accountants  
Alton, Illinois

September 17, 2013

## CALL FOR HELP INC

### SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS JUNE 30, 2013

#### 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, 2013**

There were no findings or questioned costs for the year ended June 30, 2012.