



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, 2015

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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, 2015, 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, 2015, 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 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 11, 2015 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. Schlosser / Goyz LLC

Certified Public Accountants
Alton, Illinois

September 11, 2015

CALL FOR HELP INC

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2015

(With Comparative Totals for 2014)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 1,069,929	\$ 909,713
Accounts and grants receivable	303,299	195,730
Prepaid expenses and other assets	95,497	107,605
Total Current Assets	<u>1,468,725</u>	<u>1,213,048</u>
Property and Equipment, net	<u>1,777,076</u>	<u>1,845,308</u>
Total Assets	<u>\$ 3,245,801</u>	<u>\$ 3,058,356</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 132,739	\$ 103,752
Capital lease payable, current	6,088	2,294
Total Current Liabilities	<u>138,827</u>	<u>106,046</u>
Capital Lease, Long-Term	<u>23,825</u>	<u>-</u>
Net Assets:		
Unrestricted:		
Board designated for operating reserve	1,108,185	1,094,633
Undesignated	<u>1,753,251</u>	<u>1,663,061</u>
Total unrestricted net assets	2,861,436	2,757,694
Temporarily restricted	<u>221,713</u>	<u>194,616</u>
Total Net Assets	<u>3,083,149</u>	<u>2,952,310</u>
Total Liabilities and Net Assets	<u>\$ 3,245,801</u>	<u>\$ 3,058,356</u>

See accompanying notes to financial statements.

CALL FOR HELP INC

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Totals for 2014)

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>2015</u>	<u>2014</u>
Public Support and Revenues:				
DHS - Grant in Aid	\$ -	\$ 478,029	\$ 478,029	\$ 530,718
DHS - Medicaid/Non-Medicaid	-	136,929	136,929	118,414
DHS - Emergency Transitional	-	44,870	44,870	47,870
ICASA - VOCA	-	181,128	181,128	180,355
ICASA - General Services	-	201,450	201,450	206,016
ICASA - VAWA	-	50,962	50,962	57,886
ICASA - SASP	-	11,335	11,335	11,316
ICASA - VAWA Satellite	-	35,257	35,257	44,912
ICASA - Member Travel/Clothing	-	4,194	4,194	2,934
ICASA - One Time	-	7,009	7,009	5,755
ICASA - Special Tax Revenue	-	11,648	11,648	-
Dept. of Commerce and Economic Opportunity	-	121,481	121,481	80,378
Intergovernmental Grant - HUD	-	533,174	533,174	535,887
St. Clair County Mental Health Board	-	132,643	132,643	143,498
St. Clair County Probation Department	-	8,625	8,625	12,300
Madison County Mental Health Board	-	16,883	16,883	16,696
United Way	-	205,875	205,875	204,778
Federal Emergency Management Agency	-	65	65	3,435
Contract services	-	-	-	4,783
Occupancy revenue	-	17,956	17,956	26,573
Interest income	2,233	-	2,233	3,240
Gain on disposal of asset	799	-	799	-
Miscellaneous income	559	-	559	97
Fundraising	5,485	-	5,485	14,904
Donations	68,419	-	68,419	59,609
In-kind contributions	96,562	-	96,562	54,846
Satisfaction of program restrictions	<u>2,172,416</u>	<u>(2,172,416)</u>	<u>-</u>	<u>-</u>
Total Public Support and Revenues	<u>2,346,473</u>	<u>27,097</u>	<u>2,373,570</u>	<u>2,367,200</u>
Expenses:				
Program Services:				
Suicide and crisis	-	-	-	32,809
Information and referral	-	-	-	21,153
Community stabilization services	471,866	-	471,866	483,369
Sexual assault	465,364	-	465,364	514,200
Transitional living center	668,832	-	668,832	713,687
Recovery support center	<u>117,784</u>	<u>-</u>	<u>117,784</u>	<u>43,410</u>
Total Program Services	1,723,846	-	1,723,846	1,808,628
Supporting Services:				
Fundraising	48,419	-	48,419	44,668
Management and general	<u>470,466</u>	<u>-</u>	<u>470,466</u>	<u>424,656</u>
Total Expenses	<u>2,242,731</u>	<u>-</u>	<u>2,242,731</u>	<u>2,277,952</u>
Change in Net Assets	103,742	27,097	130,839	89,248
Net Assets, Beginning of Year	<u>2,757,694</u>	<u>194,616</u>	<u>2,952,310</u>	<u>2,863,062</u>
Net Assets, End of Year	<u>\$ 2,861,436</u>	<u>\$ 221,713</u>	<u>\$ 3,083,149</u>	<u>\$ 2,952,310</u>

See accompanying notes to financial statements.

CALL FOR HELP INC

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Totals for 2014)**

	Community Stabilization Services	Sexual Assault	Transitional Living Center	Recovery Support Center	Supporting Services			Total
					Management & General	Fundraising	2015	
								2014
Salaries	\$ 251,138	\$ 256,614	\$ 343,833	\$ 62,118	\$ 224,242	\$ -	\$ 1,137,945	\$ 1,163,372
Employee benefits	67,462	58,487	88,058	10,912	26,575	-	251,494	248,608
Payroll taxes	26,664	27,229	37,244	6,990	(6,734)	-	91,393	117,730
Professional fees	401	2,003	15,515	192	18,763	36,104	72,978	94,022
Supplies	18,204	23,765	6,342	9,041	1,909	-	59,261	53,471
Telephone	5,744	13,591	7,948	2,033	4,442	-	33,758	29,179
Postage	233	327	339	127	-	-	1,026	1,741
Occupancy	25,703	35,254	53,611	16,828	2,728	-	134,124	154,553
Rental maintenance equipment	4,488	6,014	5,510	696	4,056	-	20,764	24,688
Travel	1,054	26,076	2,865	444	-	-	30,439	25,517
Conferences & meetings	-	-	-	-	9,360	-	9,360	2,988
Specific assistance to individuals	406	3	62,427	-	-	-	62,836	77,691
Membership dues	-	-	-	-	1,345	-	1,345	1,820
Vehicle/transportation	2,417	960	5,811	541	-	-	9,729	10,008
Miscellaneous	1,833	6,681	1,386	348	8,451	-	18,699	27,819
Insurance	3,553	3,582	5,302	1,842	6,780	-	21,059	17,098
Non-Capital Purchases	2,208	735	1,482	4,192	-	-	8,617	1,099
Fundraising	-	478	-	-	-	12,315	12,793	10,340
In-kind goods/services	60,358	3,565	31,159	1,480	-	-	96,562	54,846
Depreciation	-	-	-	-	165,763	-	165,763	156,752
Interest	-	-	-	-	2,786	-	2,786	4,610
Total expenses before allocation of supporting services	471,866	465,364	668,832	117,784	\$ 470,466	48,419	\$ 2,242,731	\$ 2,277,952
Allocation of supporting services:								
Management and general	103,283	101,931	209,460	55,792				
Total Program and Supporting Services Expense	\$ 575,149	\$ 567,295	\$ 878,292	\$ 173,576	\$ 470,466		\$ 2,194,312	

See accompanying notes to financial statements.

CALL FOR HELP INC

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Totals for 2014)

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Net change in net assets	\$ 130,839	\$ 89,248
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation and amortization	172,657	170,515
Gain on Sale of Equipment	(799)	-
(Increase) decrease in:		
Accounts receivable	(107,569)	48,883
Prepaid expenses and other assets	12,108	(171)
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>28,987</u>	<u>30,072</u>
Net cash provided by operating activities	<u>236,223</u>	<u>338,547</u>
Cash flows from investing activities:		
Sale of equipment	2,397	-
Purchase of equipment	<u>(71,508)</u>	<u>(174,821)</u>
Net cash used by investing activities	<u>(69,111)</u>	<u>(174,821)</u>
Cash flows from financing activities:		
Payments on capital lease	<u>(6,896)</u>	<u>(13,763)</u>
Net cash used by financing activities	<u>(6,896)</u>	<u>(13,763)</u>
Net increase (decrease) in cash	160,216	149,963
Cash, beginning of year	<u>909,713</u>	<u>759,750</u>
Cash, end of year	<u>\$ 1,069,929</u>	<u>\$ 909,713</u>

See accompanying notes to financial statements.

CALL FOR HELP INC

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2015 AND 2014

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 services

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, 2015 AND 2014 (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, 2015 and 2014. 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, 2015 and 2014.

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, 2015 and 2014.

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, 2015 AND 2014 (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, 2015 and 2014 totaled \$96,562 and \$54,846 (contributions) and \$96,562 and \$54,846 (expenses) respectively.

Subsequent Events – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Organization has evaluated subsequent events through September 11, 2015, 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, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Illinois Coalition Against Sexual Assault	\$ 95,853	\$ 41,695
Department of Human Services	23,658	68,404
HUD Direct Funding	124,412	54,848
Department of Commerce & Economic Opportunity	23,925	-
St. Clair County Board	23,039	24,600
Other	12,412	6,183
	<u>303,299</u>	<u>195,730</u>
Less - allowance for doubtful accounts	-	-
Total accounts receivable	<u>\$ 303,299</u>	<u>\$ 195,730</u>

CALL FOR HELP INC
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014 (CONTINUED)

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Land	\$ 21,840	\$ 21,840
Buildings and Improvements	3,626,754	3,602,713
Equipment and Furniture	727,479	682,409
Telephone System	103,330	68,815
Vehicles	<u>116,879</u>	<u>116,879</u>
Property and equipment, at cost	4,596,282	4,492,656
Less - accumulated depreciation	<u>(2,819,206)</u>	<u>(2,647,348)</u>
Property and equipment, net	<u>\$ 1,777,076</u>	<u>\$ 1,845,308</u>

The Organization had depreciation and amortization expense of \$172,657 and \$170,515 for the years ended June 30, 2015 and 2014, 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, 2015 and 2014.

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

	<u>2015</u>	<u>2014</u>
Telephone lease, at cost:	\$ 103,330	\$ 68,815
Less accumulated depreciation:	<u>73,417</u>	<u>66,521</u>
Total, net	<u>\$ 29,913</u>	<u>\$ 2,294</u>

Minimum future lease payments under capital leases as of June 30, 2015, were as follows:

FY 2016 lease payment	\$ 8,781
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	36,587
Amount representing interest	<u>(6,674)</u>
Present value of minimum lease payments	<u>\$ 29,913</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, 2015 AND 2014 (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, 2015 and 2014 totaled \$22,829 and \$20,405, respectively, including forfeitures used from non-vested contributions. Total pension amounts contributed in fiscal years 2015 and 2014 were \$40,378 and \$39,433, respectively, less the forfeitures used (\$17,549 and \$19,028) 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 2015 and 2014 is \$1,108,185 and \$1,094,634, respectively. The Organization's operating reserve is based upon a calculation of total unrestricted net assets for the Organization (\$2,861,436 for 2015 and \$2,939,942 for 2014), less the Property and Equipment, net (\$1,777,076 for 2015 and \$1,845,308 for 2014) and adding back the long-term capital lease/note (\$23,825 for 2015 and \$0 for 2014).

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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Total Operating Reserve:	<u>\$ 1,108,185</u>	<u>\$ 1,094,634</u>

CALL FOR HELP INC
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014 (CONTINUED)

NOTE 8: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets of \$221,713 and \$194,616 are available for several of the Organization's programs for 2015 and 2014, respectively. As of June 30, 2015 and 2014, temporarily restricted net assets were comprised of balances from the following sources:

	<u>2015</u>	<u>2014</u>
Customer Stabilization Program:		
Blowitz Ridgeway	\$ 12,000	\$ -
Transitional Living Center:		
Old News Boys	2,000	793
Belleville Township	-	2,002
Recovery Support Center:		
Operations Funding	168,157	182,247
CIS Software	20,000	-
Sexual Assault:		
Community Kindness	129	129
Cash Donations	228	-
Mynx Academy	2,700	2,700
Dana Brown Grant	5,000	-
Vendor Fair / Fundraiser Proceeds	2,397	1,743
United Way	8,102	4,002
Zombie	1,000	1,000
	<u>\$ 221,713</u>	<u>\$ 194,616</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, 2014, from which the summarized information was derived.

CALL FOR HELP INC

**SCHEDULE OF PROGRAM INCOME (LOSS)
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Totals for 2014)**

June 30, 2015					
	Public Support and Revenues	Expenses	Management & General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Suicide & Crisis	\$ -	\$ -	\$ -	\$ -	\$ -
Information & Referral	-	-	-	-	-
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>

June 30, 2014					
	Public Support and Revenues	Expenses	Management & General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Suicide & Crisis	\$ 37,044	\$ 32,809	\$ 4,873	\$ -	\$ (638)
Information & Referral	23,371	21,153	2,361	2,459	2,316
Community Stabilization Services	569,425	483,369	101,655	-	(15,599)
Sexual Assault	603,602	514,200	87,605	(7,367)	(5,570)
Transitional Living Center	824,378	713,687	192,803	(2,795)	(84,907)
Recovery Support Center	270,684	43,410	35,359	(182,247)	9,668
Fundraising	14,904	44,668	-	-	(29,764)
Management & General	23,792	424,656	(424,656)	-	23,792
	<u>\$ 2,367,200</u>	<u>\$ 2,277,952</u>	<u>\$ -</u>	<u>\$ (189,950)</u>	<u>\$ (100,702)</u>

CALL FOR HELP INC

**STATEMENT OF REVENUES BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2015**
(With Comparative Totals for 2014)

	Community Stabilization Services	Sexual Assault	Transitional Living Center	Recovery Support Center	Program Total	Management & General	Fundraising	2015	2014
Public Support and Revenues:									
DHS - Grant in Aid	\$ 313,395	\$ -	\$ -	\$ 164,634	\$ 478,029	\$ -	\$ -	\$ 478,029	\$ 530,718
DHS - Medicaid/Non-Medicaid	136,929	-	-	-	136,929	-	-	136,929	118,414
DHS - Emergency Transitional	-	-	44,870	-	44,870	-	-	44,870	47,870
ICASA - VOCA	-	181,128	-	-	181,128	-	-	181,128	180,355
ICASA - General Services	-	201,450	-	-	201,450	-	-	201,450	206,016
ICASA - VAWA	-	50,962	-	-	50,962	-	-	50,962	57,886
ICASA - SASP	-	11,335	-	-	11,335	-	-	11,335	11,316
ICASA - VAWA Satellite	-	35,257	-	-	35,257	-	-	35,257	44,912
ICASA - One Time	-	7,009	-	-	7,009	-	-	7,009	5,755
ICASA - Special Tax Revenue	-	11,648	-	-	11,648	-	-	11,648	-
ICASA - General Member Travel	-	1,621	-	-	1,621	-	-	1,621	1,461
ICASA - VAWA Prevention Member Travel	-	182	-	-	182	-	-	182	450
ICASA - Satellite Member Travel	-	1,382	-	-	1,382	-	-	1,382	1,023
ICASA - DCFS Member Travel	-	509	-	-	509	-	-	509	-
ICASA - Clothing Allowance	-	500	-	-	500	-	-	500	-
Department of Commerce and Economic Opportunity	10,500	-	110,981	-	121,481	-	-	121,481	80,378
Intergovernmental Grant - HUD	-	-	533,174	-	533,174	-	-	533,174	535,887
St. Clair County Mental Health Board	74,071	-	-	58,572	132,643	-	-	132,643	143,498
St. Clair County Probation Department	8,625	-	-	-	8,625	-	-	8,625	12,300
Madison County Mental Health Board	-	16,883	-	-	16,883	-	-	16,883	16,696
United Way	20,300	52,002	129,775	-	202,077	3,798	-	205,875	204,778
Federal Emergency Management Agency	-	-	65	-	65	-	-	65	3,435
Contract services	-	-	-	-	-	-	-	-	4,783
Occupancy revenue	14,053	-	3,903	-	17,956	-	-	17,956	26,573
Interest income	-	-	-	-	-	2,233	-	2,233	3,240
Miscellaneous income	442	-	-	117	559	-	-	559	97
Gain on disposal of asset	-	-	-	-	-	799	-	799	-
Fundraising	-	378	-	-	378	-	5,107	5,485	14,904
Donations	20,928	10,636	13,875	100	45,539	22,880	-	68,419	59,609
In-kind contributions	60,358	3,565	31,159	1,480	96,562	-	-	96,562	54,846
Total Public Support and Revenues	\$ 659,601	\$ 586,447	\$ 867,802	\$ 224,903	\$ 2,338,753	\$ 29,710	\$ 5,107	\$ 2,373,570	\$ 2,367,200

CALL FOR HELP INC

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/ Pass-through Grantor/ Program Title	Pass-through Number	Federal CFDA Number	Federal Expenditures
<u>Department of Housing and Urban Development</u>			
Direct - Supportive Housing Program	GY2015	14.235	\$ 398,452
	GY2016	14.235	134,722
			<u>533,174</u> *
Passed through Illinois Dept. of Commerce and Economic Opportunity Emergency Shelter Grant Program	13-272054	14.231	<u>34,344</u>
Total Department of Housing and Urban Development			<u>567,518</u>
<u>Department of Agriculture</u>			
Passed through St. Louis Area Foodbank: Commodities	FY2015	10.569	<u>87,154</u>
<u>Department of Justice</u>			
Passed through Illinois Coalition Against Sexual Assault:			
VOCA Advocacy/Counseling	FY2015	16.575	181,128
VOCA Special Project - Clothing	FY2015	16.575	500
VOCA One Time	FY2015	16.575	<u>7,009</u>
			188,637
VAWA Satellite	FY2015	16.588	35,257
VAWA Satellite Member Travel	FY2015	16.588	<u>1,382</u>
			36,639
VAWA SASP	FY2015	16.017	<u>11,335</u>
Passed through St. Clair County Probation:			
Adult Reployment	FY2015	16.803	<u>8,625</u>
Total Department of Justice			<u>245,236</u>
<u>Department of Health and Human Services</u>			
Passed through Illinois Coalition Against Sexual Assault:			
VAWA Prevention	FY2015	93.136	50,962
VAWA Prevention Member Travel	FY2015	93.136	<u>181</u>
			51,143
Passed through Illinois Department of Human Services:			
Supervised Residential	45CTB00041	93.958	<u>248,956</u>
Total Department of Health and Human Services			<u>300,099</u>
Total Expenditures of Federal Awards			<u>\$ 1,200,007</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, 2015

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, 2015.

Subrecipient Monitoring

Call for Help Inc did not pass through any of its federal funds to subrecipients during the year ended June 30, 2015.



**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, 2015, and the related statements of activities, and cash flows for the year then ended, and the notes to the financial statements, and have issued our report thereon dated September 11, 2015.

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.

C.J. Schlosman & Co. LLC

Certified Public Accountants
Alton, Illinois

September 11, 2015



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

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, 2015. 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, 2015.

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. Schuman & Co. LLP

Certified Public Accountants
Alton, Illinois

September 11, 2015

CALL FOR HELP INC

SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

Part 1 -- Summary of Auditor's Results

- (a) The independent accountants' report expresses an unqualified 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 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, 2015**

There were no findings or questioned costs for the year ended June 30, 2014.