

CALL FOR HELP, INC.
**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**
YEAR ENDED JUNE 30, 2019

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Call For Help, Inc.
East St. Louis, Illinois

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, 2019, 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.

Auditors' Responsibility

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Call For Help, Inc., as of June 30, 2019, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of program income (loss) and the schedule of revenue by program are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of program income (loss), the schedule of revenue by program, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 August 20, 2020, on our consideration of the 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 solely 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 effectiveness of the Call For Help, Inc.'s 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 the Call For Help, Inc.'s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

St. Louis, Missouri
August 20, 2020

**CALL FOR HELP, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019**

ASSETS

CURRENT ASSETS

Cash	\$ 900,529
Accounts and Grants Receivable	402,136
Prepaid Expenses and Other Assets	107,605
Total Current Assets	1,410,270

PROPERTY AND EQUIPMENT, Net

1,210,622

Total Assets

\$ 2,620,892

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Expenses	\$ 176,600
Deferred Revenue	72,448
Capital Lease Payable, Current	1,455
Total Current Liabilities	250,503

NET ASSETS

Without Donor Restriction:	
Board Designated for Operating Reserve	899,804
Undesignated	1,210,622
Total Net Assets Without Donor Restriction	2,110,426
With Donor Restriction	259,963
Total Net Assets	2,370,389

Total Liabilities and Net Assets

\$ 2,620,892

See accompanying Notes to Financial Statements.

**CALL FOR HELP, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019**

	Without Donor Restriction	With Donor Restriction	Total
PUBLIC SUPPORT AND REVENUES			
DHS - Grant in Aid	530,716	\$ -	\$ 530,716
DHS - Medicaid/Non-Medicaid	252,888	-	252,888
DHS - Emergency Transitional	44,885	-	44,885
ICASA-VOCA	778,053	-	778,053
ICASA - General Services	203,501	-	203,501
ICASA-VAWA	44,637	-	44,637
ICASA- SASP	17,526	-	17,526
ICASA - VAWA Satellite	48,336	-	48,336
ICASA - Member Travel/Clothing	161	-	161
ICASA - One Time	7,775	-	7,775
ICASA - Training	285	-	285
Dept. of Commerce and Economic Opportunity	84,102	-	84,102
Intergovernmental Grant - HUD	681,141	-	681,141
St. Clair County Mental Health Board	131,088	-	131,088
Madison County Mental Health Board	8,765	-	8,765
United Way	155,565	-	155,565
Ameren Grant	1,241	-	1,241
Other Grants	54,224	-	54,224
Occupancy Revenue	18,796	-	18,796
Outpatient Counseling Fees	46,112	-	46,112
Interest Income	3,156	-	3,156
Miscellaneous Income	2,275	-	2,275
Fundraising	23,113	-	23,113
Donations	44,069	-	44,069
In-Kind Contributions	33,039	-	33,039
Gain on sale of assets	80	-	80
Satisfaction of Program Restrictions	3,824	(3,824)	-
Total Public Support and Revenues	3,219,353	(3,824)	3,215,529
EXPENSES			
Program Services:			
Community Services	577,278	-	577,278
Victims of Sexual Assault	1,151,813	-	1,151,813
Transitional Living Center	903,969	-	903,969
Recovery Support Center	202,693	-	202,693
Outpatient Counseling	115,574	-	115,574
Total Program Services	2,951,327	-	2,951,327
Supporting Services:			
Fundraising	18,097	-	18,097
Management and General	557,489	-	557,489
Total Supporting Services	575,586	-	575,586
Total Expenses	3,526,913	-	3,526,913
CHANGE IN NET ASSETS	(307,560)	(3,824)	(311,384)
Net Assets - Beginning of Year	2,417,986	263,787	2,681,773
NET ASSETS - END OF YEAR	\$ 2,110,426	\$ 259,963	\$ 2,370,389

See accompanying Notes to Financial Statements.

CALL FOR HELP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	Program Services					Total Program Services	Supporting Services		
	Community Service	Victims of Sexual Assault	Transitional Living Center	Recovery Support Center	Outpatient Counseling		Management and General	Fundraising	Total
Salaries	\$ 364,990	\$ 698,189	\$ 441,861	\$ 127,925	\$ 74,693	\$ 1,707,658	\$ 260,973	\$ -	\$ 1,968,631
Employee Benefits	69,857	125,485	91,861	18,014	11,248	316,465	39,314	-	355,779
Payroll Taxes	28,680	54,004	35,048	9,787	5,596	133,115	41,513	-	174,628
Professional Fees	16,133	14,692	33,715	9,543	996	75,079	25,469	-	100,548
Supplies	11,643	44,153	14,798	7,082	276	77,952	10,330	-	88,282
Telephone	6,130	21,123	8,337	1,976	446	38,012	239	-	38,251
Postage	128	211	175	40	8	562	843	-	1,405
Occupancy	31,006	67,401	70,881	17,798	1,770	188,856	1,901	-	190,757
Rental Maintenance Equipment	2,090	2,577	3,022	695	252	8,636	-	-	8,636
Travel	2,192	72,643	1,540	756	87	77,218	157	-	77,375
Conferences, Meetings, Staff Development	3,632	17,023	4,327	2,150	283	27,415	10,103	-	37,518
Specific Assistance to Individuals	1,090	-	147,421	67	-	148,578	275	-	148,853
Membership Dues	66	1,567	-	67	-	1,700	225	-	1,925
Vehicle/Transportation	4,506	803	7,256	444	77	13,086	144	-	13,230
Miscellaneous	10,194	6,453	(10,976)	1,598	18,642	25,911	41,504	-	67,415
Insurance	4,089	6,191	6,029	1,935	485	18,729	565	-	19,294
Noncapital Purchases	910	13,700	13,031	233	510	28,384	104	-	28,488
Fundraising Venue and Food	-	-	-	-	-	-	-	18,097	18,097
In-Kind Goods/Services	13,253	699	13,659	24	-	27,635	5,404	-	33,039
Depreciation and Amortization	6,252	4,427	21,371	2,386	156	34,592	118,291	-	152,883
Interest	437	472	613	173	49	1,744	135	-	1,879
Total Expenses	577,278	1,151,813	903,969	202,693	115,574	2,951,327	\$ 557,489	\$ 18,097	\$ 3,526,913
Allocation of Supporting Services:									
Management and General	127,020	182,925	185,990	56,393	5,161	557,489			
Total Program and Supporting Services Expense	<u>\$ 704,298</u>	<u>\$ 1,334,738</u>	<u>\$ 1,089,959</u>	<u>\$ 259,086</u>	<u>\$ 120,735</u>	<u>\$ 3,508,816</u>			

See accompanying Notes to Financial Statements.

**CALL FOR HELP, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (311,384)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation and Amortization	152,883
(Increase) Decrease in Assets:	
Accounts Receivable, Net	51,711
Prepaid Expenses and Other Assets	22,407
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Expenses	(97,170)
Deferred Revenue	72,448
Net Cash Used by Operating Activities	(109,105)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment	(6,207)
Net Cash Used by Investing Activities	(6,207)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on Capital Lease	(7,746)
Net Cash Used by Financing Activities	(7,746)

NET CHANGE IN CASH

(123,058)

Cash - Beginning of Year

1,023,587

CASH - END OF YEAR

\$ 900,529

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash Paid During the Year for:

Interest

\$ 1,879

See accompanying Notes to Financial Statements.

CALL FOR HELP, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES

Organization

Call For Help, Inc. (the 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 five programs:

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

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

Accounts Receivable

Accounts receivable are due from various funding agencies. The Organization determines the allowance for uncollectible accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. All receivables are considered collectible at June 30, 2019.

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
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 statement of activities.

CALL FOR HELP, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expense presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting service based on employee job descriptions, time spent on programs, and square footage used by programs.

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.

CALL FOR HELP, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly.

Donated Services and In-Kind Services

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by accounting principles generally accepted in the United States of America. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received and totaled \$33,039 for the year ended June 30, 2019.

Subsequent Events

Management has evaluated subsequent events through August 20, 2020, the date which the financial statements were available for issue.

Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Organization, COVID-19 may impact various parts of its fiscal year 2020 operations and financial results including but not limited to future grant awards. Management believes they are taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

Subsequent to year-end, the Organization received a loan in the amount of \$378,887 to fund payroll primarily through the federal Paycheck Protection Program. These amounts may be forgiven subject to compliance and approval based on the timing and use of the funds in accordance with the program.

CALL FOR HELP, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 ACCOUNTS RECEIVABLE

Accounts receivable consists of the following at June 30, 2019:

Illinois Coalition Against Sexual Assault	\$ 210,903
Department of Human Services	52,128
HUD Direct Funding	67,694
Department of Commerce & Economic Opportunity	16,737
St. Clair County Board	10,999
Other	43,675
Total	<u>402,136</u>
Less: Allowance for Doubtful Accounts	-
Accounts Receivable, Net	<u><u>\$ 402,136</u></u>

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2019:

Land	\$ 5,000
Buildings and Improvements	3,687,491
Equipment and Furniture	797,937
Telephone System	104,874
Vehicles	122,617
Total	<u>4,717,919</u>
Less: Accumulated Depreciations	<u>(3,507,297)</u>
Property and Equipment, Net	<u><u>\$ 1,210,622</u></u>

The Organization had depreciation and amortization expense of \$152,883 for the year ended June 30, 2019.

NOTE 4 CAPITAL LEASE

The Organization leases office equipment under a capital lease expiring in fiscal year 2020. Minimum future lease payments under capital leases as of June 30, 2019, were as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 1,463
Less: Amount Representing Interest	<u>8</u>
Capital Lease Obligation	<u><u>\$ 1,455</u></u>

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

Telephone Lease, at Cost	\$ 104,874
Less: Accumulated Depreciation	101,261
Total	<u><u>\$ 3,613</u></u>

CALL FOR HELP, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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 EMPLOYEE BENEFITS

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 year ended June 30, 2019 totaled \$46,126.

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, NET ASSETS WITHOUT DONOR RESTRICTION

Board-Designated Net Assets Without Donor Restriction

The board-designated operating reserve as of June 30, 2019 is \$899,804. The reserve is equal to net assets without donor restriction (\$2,110,426), less net property, plant, and equipment (\$1,210,622), plus long-term debt (\$-0-). The operating reserve is calculated to reflect amounts available to operate the business in the next year. As this amount is internally designated, it is classified and reported as net assets without donor restriction.

NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions of \$259,963 are available for the following programs:

NOTE 9 LIQUIDITY AND AVAILABILITY

Financial assets available for programs and supporting cost within one year of the statement of financial position date comprise the following at December 31, 2019:

Total Current Assets	\$ 1,410,270
Less: Prepaid Expenses and Other Assets	<u>(107,605)</u>
Total Financial Assets	1,302,665
Less: Time and Purpose Restrictions	<u>(259,963)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u><u>\$ 1,042,702</u></u>

CALL FOR HELP, INC.
SCHEDULE OF PROGRAM INCOME (LOSS)
YEAR ENDED JUNE 30, 2019

	Public Support and Revenues	Expenses	Management and General	Change in Temporary Net Assets Released (Restricted)	Unrestricted Program Income (Loss)
Community Service	\$ 621,757	\$ 577,278	\$ 127,020	\$ -	\$ (82,541)
Victims of Sexual Assault	1,211,267	1,151,813	182,925	-	(123,471)
Transitional Living Center	1,021,674	903,969	185,990	3,824	(64,461)
Recovery Support Center	213,957	202,693	56,393	-	(45,129)
Outpatient Counseling	89,964	115,574	5,161	-	(30,771)
Fundraising	19,280	18,097	-	-	1,183
Management and General	37,630	557,489	(557,489)	-	37,630
Total	\$ 3,215,529	\$ 3,526,913	\$ -	\$ 3,824	\$ (307,560)

**CALL FOR HELP, INC.
STATEMENT OF REVENUES BY PROGRAM
YEAR ENDED JUNE 30, 2019**

	Community Service	Victims of Sexual Assault	Transitional Living Center	Recovery Support Center	Outpatient Counseling	Total Program Services	Management and General	Fundraising	Total
PUBLIC SUPPORT AND REVENUES									
DHS - Grant in Aid	\$ 400,168	\$ -	\$ -	\$ 130,548	\$ -	\$ 530,716	\$ -	\$ -	\$ 530,716
DHS - Medicaid/Non-Medicaid	125,889	-	83,075	-	43,924	252,888	-	-	252,888
DHS - Emergency Transitional	-	-	44,885	-	-	44,885	-	-	44,885
ICASA-VOCA	-	778,053	-	-	-	778,053	-	-	778,053
ICASA - General Services	-	203,501	-	-	-	203,501	-	-	203,501
ICASA-VAWA	-	35,843	-	-	-	35,843	-	-	35,843
ICASA-SASP	-	17,526	-	-	-	17,526	-	-	17,526
ICASA - VAWA Satellite	-	48,336	-	-	-	48,336	-	-	48,336
ICASA - One Time	-	8,794	-	-	-	8,794	-	-	8,794
ICASA - Technology Grant	-	7,775	-	-	-	7,775	-	-	7,775
ICASA - General Member Travel	-	161	-	-	-	161	-	-	161
ICASA - VOCA Training	-	285	-	-	-	285	-	-	285
ICASA - DCFS Member Travel	-	-	-	-	-	-	-	-	-
ICASA - Clothing Allowance	-	-	-	-	-	-	-	-	-
Grant - Ameren	-	-	-	-	-	-	1,241	-	1,241
Grant - Other	-	44,224	10,000	-	-	54,224	-	-	54,224
Department of Commerce and Economic Opportunity	-	-	84,102	-	-	84,102	-	-	84,102
Intergovernmental Grant - HUD	-	-	681,141	-	-	681,141	-	-	681,141
St. Clair County Mental Health Board	65,700	-	-	65,388	-	131,088	-	-	131,088
Madison County Mental Health Board	-	8,765	-	-	-	8,765	-	-	8,765
United Way	1,368	38,478	98,493	17,226	-	155,565	-	-	155,565
Occupancy Revenue	14,616	-	4,180	-	-	18,796	-	-	18,796
Outpatient Counseling Fees	-	-	-	-	46,040	46,040	72	-	46,112
Interest Income	-	-	-	-	-	-	3,156	-	3,156
Miscellaneous Income	538	1,280	119	2	-	1,939	336	-	2,275
Gain on Sale of Asset	-	-	-	-	-	-	80	-	80
Fundraising	-	3,773	10	50	-	3,833	-	19,280	23,113
Donations	225	13,774	2,010	719	-	16,728	27,341	-	44,069
In-Kind Contributions	13,253	699	13,659	24	-	27,635	5,404	-	33,039
Total Public Support and Revenues	\$ 621,757	\$ 1,211,267	\$ 1,021,674	\$ 213,957	\$ 89,964	\$ 3,158,619	\$ 37,630	\$ 19,280	\$ 3,215,529

CALL FOR HELP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Direct - Supportive Housing Program	14.235	IL0084L5T081609	
	14.235	IL0084L5T081710	\$ 405,152
	14.235	IL0084L5T081811	165,926
	14.235	IL0084L5T081704	110,063
Total 14.235			<u>681,141</u>
Pass-Through Illinois Department of Human Services: Emergency Solutions Grant Program	14.231	FCSVH03745	84,102
Total U.S. Department of Housing and Urban Development			<u>765,243</u>
U.S. Department of Justice			
Pass-Through Illinois Coalition Against Sexual Assault:			
VOCA Advocacy/Counseling	16.575	FY2019	778,053
VOCA One Time	16.575	FY2019	7,775
Total 16.575			<u>785,828</u>
VAWA Satellite	16.588	FY2019	48,336
VAWA SASP	16.017	FY2019	17,526
VOCA Training	16.582	FY2019	285
Total U.S. Department of Justice			<u>851,975</u>
U.S. Department of Health and Human Services			
Pass-Through Illinois Coalition Against Sexual Assault:			
VAWA prevention	93.136	FY2019	44,636
Pass-Through Illinois Department of Human Services:			
Supervised Residential	93.958	45CXB00041	276,116
Total U.S. Department of Health and Human Services			<u>320,752</u>
Total Expenditures of Federal Awards			<u>\$ 1,937,970</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CALL FOR HELP, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

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

Basis of Accounting

The accompanying schedule of federal awards is presented using the accrual basis of accounting.

Noncash Assistance, Federal Insurance, and Loans/Loan Guarantees

Call For Help, Inc. did not receive any noncash assistance, federal guaranteed loans or federal insurance for any of its programs for the year ended June 30, 2019.

Subrecipient Monitoring

Call For Help, Inc. did not pass through any of its federal funds to subrecipients during the year ended June 30, 2019.

Indirect Cost Rate

The Organization elected to use the de minimus indirect cost rate of 10.00%.



INDEPENDENT AUDITORS' 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*

Board of Directors
Call for Help, Inc.
East St. Louis, Illinois

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. (the Organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 20, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies...

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2019-003 to be significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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*.

Call for Help, Inc.'s Response to Findings

The Organization's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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.



CliftonLarsonAllen LLP

St. Louis, Missouri
August 20, 2020



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Call for Help, Inc.
East St. Louis, Illinois

Report on Compliance for Each Major Federal Program

We have audited Call for Help, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2019.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

Opinion on Each Major Federal Program

In our opinion, the Organization 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, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-004 and 2019-005. Our opinion on each major federal program is not modified with respect to these matters.

The Organization's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-004 and 2019-005, that we consider to be significant deficiencies.

The Organization's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Board of Directors
Call For Help, Inc.

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
August 20, 2020

**CALL FOR HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Financial Statements

1. Type auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? x yes none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? x yes none reported
2. Type of auditor's report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200 516(a) x yes no

Identification of Major Federal Programs

CDFA-Number(s)

16.575

Name of Federal Program or Cluster

Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs:

 \$ 750,000

Auditee qualified as low-risk auditee

 yes x no

**CALL FOR HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

2019 – 001

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: Lack of segregation of duties and lack of documented internal control processes and procedures.

Criteria or specific requirement: General internal control policies and segregation of duties

Context: There are limited segregation of duties among personnel involved in the accounting function. Certain accounts were not properly reconciled at year end. Policies and procedures are not adequately documented.

Effect: Increase the risk of material errors in Financial Statements.]

Cause: Management oversight

Repeat Finding: No

Recommendation: When this condition exists, management's close supervision and review of accounting information is the best means of preventing or detecting errors and irregularities. Due to personnel turnover, updated policies and procedures are necessary.

Views of responsible officials and planned corrective actions: Management will continue to monitor monthly financial results and accounting information as well as continue to update policies and procedures to insure proper segregation of duties.

**CALL FOR HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

2019 – 002

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: Client needed assistance with the preparation of the financial statements and adjusting entries to prepaids, receivables, net assets, accumulated depreciation, accruals, in-kinds, and profit and loss accounts to properly reflect year-end balance

Criteria or specific requirement: Ability to prepare financial statements and various adjusting entries.

Context: The Organization engages CliftonLarsonAllen (CLA) to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the Project's internal control system. Currently, the Project's personnel do not have sufficient financial reporting and accounting knowledge to perform a review of the Project's financial statements and related disclosures to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected.

Effect: Increase the risk of material omissions or the errors in Financial Statements.

Cause: Size of the entity and knowledge of GAAP

Repeat Finding: No

Recommendation: To establish proper internal control over the preparation of its financial statements, including disclosures, the Organization should design and implement a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of the Organization's activities and operations

Views of responsible officials and planned corrective actions: This condition is inherent in operations, which for sound economic reasons, must function with a small number of office personnel. Correction of this condition would require the employment of additional office personnel. We will continue to monitor financial reports and accounting information as correction of this condition is not practical.

CALL FOR HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

2019 – 003

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: Noted 3 federal awards were not reflected on the schedule of expenditures of federal awards.

Criteria or specific requirement: Under 2 CFR section 200.502 requires non-Federal entities receiving Federal awards establish and maintain internal control over determining federal awards expended.

Context: During our testing of the schedule of expenditure of federal awards it was noted that 3 grants totaling \$16,853 were not reflected on the schedule of federal awards.

Effect: The control failure could result in questioned costs and noncompliant federal drawdowns.

Cause: As a result of management changes, this control did not effectively transition upon the departure of the Director of Finance. As a result, controls over the review and approval of the schedule of expenditures of federal awards did not operate as designed.

Repeat Finding: No

Recommendation: Management should consider implementing controls to ensure that all procedures related to the schedule of expenditure federal awards are occurring on a timely basis.

Views of responsible officials and planned corrective actions: Management will implement controls and continue to update policies and procedures to insure proper completion of the schedule of expenditures of federal awards.

**CALL FOR HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section III – Findings and Questioned Costs – Major Federal Programs

2019 – 004

Federal agency: Department of Justice

Federal program title: Crime Victim Assistance

CFDA Number: 16.575

Award Period: July 1, 2018 - June 30, 2019

Type of Finding: Significant Deficiency in Internal Control over Compliance and Other Matters

Criteria or specific requirement: Under CFR section 200.303 requires non-Federal entities receiving Federal awards establish and maintain internal control over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal awards.

Condition: Of the 40 nonpayroll disbursements tested, it was noted that 1 accounts payable voucher did not include invoice and 2 disbursements did not have documented proper approval.

Questioned costs: N/A.

Context: Of the 40 nonpayroll disbursements tested, it was noted that 1 accounts payable voucher did not include invoice and 2 disbursements did not have documented approval.

Cause: Management oversight

Effect: The Organization is required to document approval of expenditures and maintain support for all expenditures.

Recommendation: Management should consider implementing controls to ensure that controls related to federal expenditures occur and support for expenditures is maintained.

Views of responsible officials: There is no disagreement with the audit finding.

**CALL FOR HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

2019 – 005

Federal agency: Department of Justice

Federal program title: Crime Victim Assistance

CFDA Number: 16.575

Award Period: July 1, 2018 - June 30, 2019

Type of Finding: Significant Deficiency in Internal Control over Compliance and Other Matters

Criteria or specific requirement: Under CFR section 200.303 requires non-Federal entities receiving Federal awards establish and maintain internal control over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal awards. Standards specific to procurement procedures are noted in UG §200.318 - §200.321 and the NDAA of 2018 (\$250,000 for simplified acquisition threshold and \$10,000 for micro-purchase threshold).

Condition: Noted overall lack of documentation of internal controls related to procurement and conflict of interest policies.

Questioned costs: No questioned costs were identified.

Context: Noted overall lack of documentation of internal controls related to procurement and conflict of interest policies as well as allowable costs related to award expenditures.

Cause: Management oversight

Effect: The control failure could result in questioned costs and noncompliant federal drawdowns.

Recommendation: Management should consider an overall review of internal control documentation related to procurement and the conflict of interest policy.

Views of responsible officials: There is no disagreement with the audit finding.

**CALL FOR HELP, INC.
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

There were no findings or questioned costs for the year ended June 30, 2018.