



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

**CALL FOR HELP, INC. AND**  
**CALL FOR HELP FOUNDATION, INC.**

CONSOLIDATED  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
JUNE 30, 2011

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**CALL FOR HELP, INC. AND**  
**CALL FOR HELP FOUNDATION, INC.**

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**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying consolidated statement of financial position of Call For Help, Inc. (a nonprofit corporation) and Call For Help Foundation, Inc. (a nonprofit corporation) as of June 30, 2011 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Call For Help, Inc. and Call For Help Foundation, Inc. as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated September 26, 2011 on our consideration of Call For Help, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements of Call For Help, Inc. and Call For Help Foundation, Inc. as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic consolidated financial statements or the basic consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic consolidated financial statements as a whole.

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

Certified Public Accountants

September 26, 2011

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2011

	<u>Call For Help, Inc.</u>	<u>Call For Help Foundation, Inc.</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
<b><u>ASSETS</u></b>				
Current Assets:				
Cash	\$ 250,158	\$ 297,087	\$ -	\$ 547,245
Accounts and grants receivable	413,706	-	-	413,706
Due from Call For Help Foundation, Inc.	14,206	-	(14,206)	-
Prepaid expenses and other assets	98,099	-	-	98,099
Total Current Assets	<u>776,169</u>	<u>297,087</u>	<u>(14,206)</u>	<u>1,059,050</u>
Property and Equipment, net	<u>66,613</u>	<u>1,995,990</u>	<u>-</u>	<u>2,062,603</u>
Total Assets	<u>\$ 842,782</u>	<u>\$ 2,293,077</u>	<u>\$ (14,206)</u>	<u>\$ 3,121,653</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Current Liabilities:				
Accounts payable and accrued expenses	\$ 192,107	\$ -	\$ -	\$ 192,107
Capital lease payable, current	13,763	-	-	13,763
Due to Call for Help, Inc.	-	14,206	(14,206)	-
Total Current Liabilities	<u>205,870</u>	<u>14,206</u>	<u>(14,206)</u>	<u>205,870</u>
Capital Lease, Long-Term	<u>29,820</u>	<u>-</u>	<u>-</u>	<u>29,820</u>
Net Assets:				
Unrestricted:				
Board designated for operating reserve	52,769	795,786	-	848,555
Board designated for building fund	-	24,200	-	24,200
Undesignated	549,698	1,458,885	-	2,008,583
Total unrestricted net assets	<u>602,467</u>	<u>2,278,871</u>	<u>-</u>	<u>2,881,338</u>
Temporarily restricted	<u>4,625</u>	<u>-</u>	<u>-</u>	<u>4,625</u>
Total Net Assets	<u>607,092</u>	<u>2,278,871</u>	<u>-</u>	<u>2,885,963</u>
Total Liabilities and Net Assets	<u>\$ 842,782</u>	<u>\$ 2,293,077</u>	<u>\$ (14,206)</u>	<u>\$ 3,121,653</u>

See accompanying notes to consolidated financial statements.

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011

	Call For Help, Inc.		Call For Help Foundation, Inc.		Consolidated Total
	Unrestricted	Temporarily Restricted	Unrestricted	Eliminations	
<b>Public Support and Revenues:</b>					
DHS - Grant in Aid	\$ -	\$ 559,052	\$ -	\$ -	\$ 559,052
DHS - Medicaid/Non-Medicaid	-	303,072	-	-	303,072
DHS - 1 X Funds	-	4,942	-	-	4,942
ICASA - VOCA	-	166,397	-	-	166,397
ICASA - General Services	-	157,593	-	-	157,593
ICASA - VAWA	-	76,148	-	-	76,148
ICASA - Other	-	111,264	-	-	111,264
Dept. of Commerce and Economic Opportunity	-	30,000	-	-	30,000
Dept. of Commerce and Economic Opportunity (HPRP)	-	64,645	-	-	64,645
Emergency Food and Shelter	-	11,782	-	-	11,782
Community Development Grant	-	26,482	-	-	26,482
Community Development Grant (HPRP)	-	153,142	-	-	153,142
Intergovernmental Grant - HUD	-	477,835	-	-	477,835
Foundation grants	-	50,000	-	(50,000)	-
St. Clair County Mental Health Board	-	128,498	-	-	128,498
Madison County Mental Health Board	-	16,391	-	-	16,391
United Way	-	187,505	-	-	187,505
Contract services	-	31,974	-	-	31,974
Occupancy and equipment rental revenue	-	-	249,496	(249,496)	-
Interest income	9,546	-	1,598	-	11,144
Miscellaneous income	6,250	-	-	-	6,250
Fundraising	14,421	-	-	-	14,421
Donations	43,116	-	-	-	43,116
In-kind contributions	116,691	-	340	-	117,031
Satisfaction of program restrictions	2,584,643	(2,584,643)	-	-	-
<b>Total Public Support and Revenues</b>	<b>2,774,667</b>	<b>(27,921)</b>	<b>251,434</b>	<b>(299,496)</b>	<b>2,698,684</b>
<b>Expenses:</b>					
<b>Program Services:</b>					
Suicide and crisis	263,966	-	-	(16,141)	247,825
Information and referral	289,373	-	-	(7,392)	281,981
Clinical service	615,474	-	-	(97,643)	517,831
Sexual assault	527,290	-	-	(21,110)	506,180
Transitional living center	592,362	-	-	(107,210)	485,152
<b>Total Program Services</b>	<b>2,288,465</b>	<b>-</b>	<b>-</b>	<b>(249,496)</b>	<b>2,038,969</b>
<b>Supporting Services:</b>					
Fundraising	9,960	-	85,228	(50,000)	45,188
Management and general	478,682	-	150,378	-	629,060
<b>Total Expenses</b>	<b>2,777,107</b>	<b>-</b>	<b>235,606</b>	<b>(299,496)</b>	<b>2,713,217</b>
<b>Change in Net Assets</b>	<b>(2,440)</b>	<b>(27,921)</b>	<b>15,828</b>	<b>-</b>	<b>(14,533)</b>
<b>Net Assets, Beginning of Year</b>	<b>604,907</b>	<b>32,546</b>	<b>2,263,043</b>	<b>-</b>	<b>2,900,496</b>
<b>Net Assets, End of Year</b>	<b>\$ 602,467</b>	<b>\$ 4,625</b>	<b>\$ 2,278,871</b>	<b>\$ -</b>	<b>\$ 2,885,963</b>

See accompanying notes to consolidated financial statements.

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2011

Call For Help, Inc.

	Program Services					Supporting Services			Call For Help Foundation, Inc.	Eliminations	Consolidated Total
	Suicide & Crisis	Information & Referral	Clinical Service	Sexual Assault	Transitional Living Center	Management & General	Fundraising	Total			
Salaries	\$ 172,314	\$ 47,702	\$ 355,356	\$ 263,382	\$ 310,093	\$ 1,148,847	\$ 160,899	\$ -	\$ -	\$ -	\$ 1,309,746
Employee benefits	35,269	13,690	77,062	58,819	68,192	253,032	210	-	-	-	253,242
Payroll taxes	15,638	4,466	32,366	23,574	28,640	104,684	14,287	-	-	-	118,971
Professional fees	-	-	-	3,600	-	3,600	153,605	-	-	-	157,205
Supplies	4,997	201	13,968	22,713	13,928	55,807	31,176	-	-	-	86,983
Telephone	-	-	-	905	-	905	45,971	-	-	-	46,876
Postage	-	-	-	-	-	-	2,441	-	-	-	2,441
Occupancy	20,938	9,896	126,648	51,181	153,377	362,040	1,619	-	17,072	(249,496)	131,235
Rental maintenance equipment	-	-	-	-	-	-	10,860	-	-	-	10,860
Printing & publications	-	-	-	-	-	-	1,875	-	-	-	1,875
Travel	785	255	1,618	14,219	1,062	17,939	12,743	-	-	-	30,682
Conferences & meetings	-	-	-	-	-	-	1,616	-	-	-	1,616
Specific assistance to individuals	17	211,887	290	-	5,788	217,982	-	-	-	-	217,982
Membership dues	18	-	-	-	-	18	2,737	-	-	-	2,755
Miscellaneous	80	-	185	1,191	37	1,493	8,905	-	800	-	11,198
Insurance	934	204	1,505	1,157	1,627	5,427	8,829	-	-	-	14,256
Non-Capital Purchases	-	-	-	-	-	-	7,702	-	-	-	7,702
Fundraising	-	-	-	-	-	-	-	9,960	-	(50,000)	9,960
In-kind goods/services	12,976	1,072	6,476	86,549	9,618	116,691	8,190	-	-	-	45,188
Depreciation	-	-	-	-	-	-	8,190	-	-	-	8,190
Interest	-	-	-	-	-	-	5,017	-	-	-	5,017
Total expenses before allocation of supporting services	263,966	289,373	615,474	527,290	592,362	2,288,465	\$ 478,682	9,960	\$ 235,606	\$ (299,496)	\$ 2,777,107
Allocation of supporting services:											
Management and general	64,533	27,156	128,946	119,806	150,386	490,827	-	-	-	-	-
Total Program and Supporting Services Expense	\$ 328,499	\$ 316,529	\$ 744,420	\$ 647,096	\$ 742,748	\$ 2,779,292					

See accompanying notes to consolidated financial statements.

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Call For Help, Inc.</u>	<u>Call For Help Foundation, Inc.</u>	<u>Eliminations</u>	<u>Consolidated Total</u>
Cash flows from operating activities:				
Net change in net assets	\$ (30,361)	\$ 15,828	\$ -	\$ (14,533)
Adjustments to reconcile net change in net assets to net cash provided by operating activities:				
Depreciation	21,952	132,166	-	154,118
(Increase) decrease in:				
Accounts receivable	165,177	-	-	165,177
Due from Call For Help Foundation, Inc.	(4,769)	-	4,769	-
Prepaid expenses and other assets	(48,061)	-	-	(48,061)
Increase (decrease) in:				
Accounts payable and accrued expenses	(23,224)	-	-	(23,224)
Due to Call for Help, Inc.	-	4,769	(4,769)	-
Net cash provided by operating activities	<u>80,714</u>	<u>152,763</u>	<u>-</u>	<u>233,477</u>
Cash flows from investing activities:				
Purchase of equipment	<u>-</u>	<u>(5,981)</u>	<u>-</u>	<u>(5,981)</u>
Net cash used in investing activities	<u>-</u>	<u>(5,981)</u>	<u>-</u>	<u>(5,981)</u>
Cash flows from financing activities:				
Payments on capital lease	<u>(13,763)</u>	<u>-</u>	<u>-</u>	<u>(13,763)</u>
Net cash used in financing activities	<u>(13,763)</u>	<u>-</u>	<u>-</u>	<u>(13,763)</u>
Net Increase in Cash	66,951	146,782	-	213,733
Cash, Beginning of Year	<u>183,207</u>	<u>150,305</u>	<u>-</u>	<u>333,512</u>
Cash, End of Year	<u><u>\$ 250,158</u></u>	<u><u>\$ 297,087</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 547,245</u></u>

See accompanying notes to consolidated financial statements.



**CALL FOR HELP, INC. AND**  
**CALL FOR HELP FOUNDATION, INC.**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2011

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

**Nature of Activities** – Call For Help, Inc. (the Organization) is an Illinois not-for-profit corporation. The Organization provides 24 hour crisis intervention and support services while assisting people in the community to strengthen their coping skills in an attempt to improve their emotional state and quality of life. The Organization provides a broad spectrum of community services to people in need in the following categories:

- Suicide & Crisis Intervention Services
- Information & Referral Services
- Clinical Services
- Sexual Assault Victims Services
- Transitional Living Center Residential Services

The Organization obtains its revenue primarily from grants through governmental, state and other charitable agencies.

**Principles of Consolidation** – The accompanying financial statements include the accounts of the Organization and Call For Help Foundation, Inc. (the Foundation). The Foundation is an Illinois not-for-profit corporation whose purpose and only program service is to maintain and own property and equipment rented and used by the Organization. As such, management and general administrative costs are absorbed by the Organization. All significant inter-entity accounts and transactions have been eliminated in consolidation.

**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. AND CALL FOR HELP FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2011 (CONTINUED)**

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

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting. Financial statement presentation follows the recommendations of FASB ASC 958-205 (formerly Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*). Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization has no permanently restricted net assets at June 30, 2011. Restrictions met in the same period as the resources are received are recognized and classified as unrestricted revenues.

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

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

FASB ASC 820 is also effective for nonfinancial instruments of the Organization. There were no triggering events that required fair value measurements of the Organization's nonfinancial assets and liabilities at June 30, 2011.

**Accounts Receivable** – Accounts receivable consist of amounts due to the Organization from various funding agencies. The organization reviews these amounts to determine whether they are collectible and has determined that an allowance for uncollectible amounts is not considered necessary at June 30, 2011.

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

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**JUNE 30, 2011 (CONTINUED)**

**Tax Status** – The Organization and the Foundation are 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 Consolidated Statement of Activities nor in the Consolidated 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, 2011 totaled \$116,691 (contributions) and \$116,691 (expenses) respectively.

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Organization has evaluated subsequent events through September 26, 2011, 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, 2011:

Illinois Coalition Against Sexual Assault	\$ 150,597
Department of Human Services	110,896
HUD Direct Funding	75,784
CDBG - Homelessness & Rapid Rehousing	40,621
St. Clair County Board	18,507
Other	<u>17,301</u>
	413,706
Less - allowance for doubtful accounts	<u>-</u>
Total Accounts receivable	<u>\$ 413,706</u>

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2011 (CONTINUED)**

**NOTE 3: PROPERTY AND EQUIPMENT**

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

<u>The Foundation:</u>	
Land	\$ 21,840
Buildings and Improvements	3,462,015
Equipment and Furniture	<u>570,011</u>
Property and equipment, at cost	4,053,866
Less - accumulated depreciation	<u>(2,057,876)</u>
Property and equipment, net	<u>\$ 1,995,990</u>
 <u>The Organization:</u>	
Telephone System	\$ 68,815
Vehicles	<u>143,366</u>
Property and equipment, at cost	212,181
Less - accumulated depreciation	<u>(145,568)</u>
Property and equipment, net	<u>\$ 66,613</u>

The Foundation had depreciation expense of \$132,166 and the Organization had depreciation expense of \$21,952 for the year ended June 30, 2011, for a consolidated total of \$154,118.

**NOTE 4: MERGER OF FOUNDATION INTO CALL FOR HELP, INC.**

As of June 30, 2011, the Board of Directors of both the Organization and the Foundation elected to approve a merger between the Organization and the Foundation. As a result, the Consolidated Total column on the Statement of Financial Position as of June 30, 2011 reflects the combined position of the merged corporation at the end of the fiscal year.

Due to the merger occurring as of June 30, 2011, the Consolidated Statements of Activities and Cash Flows report separately the activities and cash flows for each the Organization and the Foundation for the year then ended.

In subsequent years, the results of operations and financial position will be reported as one corporation under the corporate name of Call For Help, Inc. and all references to consolidated financial information will be eliminated.

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2011 (CONTINUED)

**NOTE 5: 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 year ended June 30, 2011.

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

Telephone lease, at cost:	\$ 68,815
Less accumulated depreciation:	<u>25,232</u>
Total, net	<u>\$ 43,583</u>

Minimum future lease payments under capital leases as of June 30, 2011, were as follows:

2012	\$ 18,373
2013	18,373
2014	18,373
2015	<u>4,594</u>
Net minimum lease payments	59,713
Amount representing interest	<u>(16,130)</u>
Present value of minimum lease payments:	<u>\$ 43,583</u>

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

**NOTE 6: 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 7: 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 year ended June 30, 2011 totaled \$16,100, including forfeitures used from non-vested contributions. Total pension amounts contributed in Fiscal Year 2011 were \$36,380 less the forfeitures used (\$20,280) to offset these expenses.

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

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2011 (CONTINUED)

**NOTE 8: RELATED PARTY TRANSACTIONS**

Inter-entity transaction between the Organization and the Foundation during the year ended June 30, 2011 was as follows:

Occupancy expenses for Buildings and property  
Leased by the Foundation to the Organization   \$ 249,496

**NOTE 9: OPERATING RESERVE, UNRESTRICTED NET ASSETS**

Board-designated Unrestricted Net Assets

In Fiscal Year 2010, the Foundation designated \$25,000 of unrestricted net assets as a building fund to support the mission of the Foundation. During Fiscal Year 2011, \$800 has been used and as of June 30, 2011, the balance is at \$24,200. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets.

As of June 30, 2011, the Organization and Foundation had designated \$52,769 and \$795,786, respectively of unrestricted net assets as an operating reserve to support the mission of both organizations.

Consolidated, the total amount of this operating reserve is \$848,555. The Consolidated operating reserve is based upon a calculation of total unrestricted net assets for the consolidated entity (\$2,881,338), less the Property and Equipment, net (\$2,062,603) and adding back the long-term capital lease/note (\$29,820) for a total of \$848,555 for the consolidated entity.

The Organization's Operating Reserve is based upon historical values with a 25% increase / decrease of the unrestricted activity for the current fiscal year. The beginning value of this fund (as of June 30, 2010) was \$53,379 and the unrestricted net asset (decrease) was \$2,440, which decreased this reserve by \$610 to result in a final value of \$52,769.

The Organization currently used a calculated amount to determine its operating reserve, therefore, the amount of the operating reserve for the Foundation is based upon the difference of the calculated amounts - Consolidated \$848,555 less Organization \$52,769, which the Foundation's Board designated for operating reserve is \$795,786.

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 on the next page.

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**JUNE 30, 2011 (CONTINUED)**

**Board-designated Net Assets as of June 30, 2011**

Organization:	
Operating Reserve	\$ 52,769
Foundation:	
Operating Reserve	<u>795,786</u>
Total Operating Reserve:	<u>\$ 848,555</u>
Foundation:	
Building Fund	<u>\$ 24,200</u>

**NOTE 10: TEMPORARILY RESTRICTED NET ASSETS**

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

Transitional Living Center:	
Community Kindness	\$ 1,025
Boeing Employees	1,600
Sexual Assault:	
Suburban Journals Old New Boys	<u>2,000</u>
	<u>\$ 4,625</u>

**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

SCHEDULE OF PROGRAM INCOME (LOSS)  
FOR THE YEAR ENDED JUNE 30, 2011

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



**CALL FOR HELP, INC. AND CALL FOR HELP FOUNDATION, INC.**

CONSOLIDATED STATEMENT OF REVENUES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2011

	Call For Help, Inc.										Call For Help Foundation, Inc.	Eliminations	Consolidated Total
	Suicide & Crisis	Information & Referral	Clinical Service	Sexual Assault	Transitional Living Center	Program Total	Management & General	Fundraising	Total				
Public Support and Revenues:													
DHS - Grant in Aid	\$ 83,163	\$ -	\$ 430,922	\$ -	\$ 44,967	\$ 559,052	\$ -	\$ -	\$ 559,052	\$ -	\$ -	\$ -	\$ 559,052
DHS - Medicaid/Non-Medicaid	577	-	302,495	-	4,882	303,072	-	-	303,072	-	-	-	303,072
DHS - I X Funds	-	-	60	-	-	4,942	-	-	4,942	-	-	-	4,942
ICASA - VOCA	-	-	-	166,397	-	166,397	-	-	166,397	-	-	-	166,397
ICASA - General Services	-	-	-	157,593	-	157,593	-	-	157,593	-	-	-	157,593
ICASA - VAWA	-	-	-	76,148	-	76,148	-	-	76,148	-	-	-	76,148
ICASA - Other	-	-	-	111,264	-	111,264	-	-	111,264	-	-	-	111,264
Department of Homeland Security	-	11,782	-	-	-	11,782	-	-	11,782	-	-	-	11,782
Department of Commerce	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Economic Opportunity	-	-	-	-	30,000	30,000	-	-	30,000	-	-	-	30,000
Department of Commerce	-	64,645	-	-	-	64,645	-	-	64,645	-	-	-	64,645
Department of Economic Opportunity - HPRP	-	21,817	-	-	4,665	26,482	-	-	26,482	-	-	-	26,482
Community Development Block Grant - Community Development Block Grant - HPRP	-	153,142	-	-	-	153,142	-	-	153,142	-	-	-	153,142
Intergovernmental Grant - HUD	-	-	-	-	477,835	477,835	-	-	477,835	-	-	-	477,835
Foundation grants	-	-	-	-	30,000	30,000	-	20,000	50,000	-	(50,000)	-	-
St. Clair County Mental Health Board	94,427	-	34,071	-	-	128,498	-	-	128,498	-	-	-	128,498
Madison County Mental Health Board	-	-	-	16,391	-	16,391	-	-	16,391	-	-	-	16,391
United Way	56,677	85,683	5,668	24,560	11,335	183,923	3,582	-	187,505	-	-	-	187,505
Contract services	31,974	-	-	-	-	31,974	-	-	31,974	-	-	-	31,974
Occupancy revenue	-	-	-	-	-	-	-	-	-	249,496	(249,496)	-	-
Interest income	-	-	-	-	-	-	9,546	-	9,546	-	-	-	11,144
Miscellaneous income	1,705	-	-	234	2,803	4,742	1,508	-	6,250	-	-	-	6,250
Fundraising	-	-	-	-	-	-	-	14,421	14,421	-	-	-	14,421
Donations	3,499	3,359	-	9,248	15,102	31,208	11,908	-	43,116	-	-	-	43,116
In-kind contributions	12,976	1,072	6,476	86,549	9,618	116,691	-	-	116,691	-	-	-	117,031
<b>Total Public Support and Revenues</b>	<b>\$ 284,998</b>	<b>\$ 341,500</b>	<b>\$ 779,692</b>	<b>\$ 648,384</b>	<b>\$ 631,207</b>	<b>\$ 2,685,781</b>	<b>\$ 26,544</b>	<b>\$ 34,421</b>	<b>\$ 2,746,746</b>	<b>\$ 251,434</b>	<b>\$ (299,496)</b>	<b>\$ -</b>	<b>\$ 2,698,684</b>

CALL FOR HELP, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>Department of Housing and Urban Development</u>			
Direct - Supportive Housing Program	N/A	14.235	\$ 477,835 *
Passed through Illinois Dept. of Commerce and Economic Opportunity Emergency Shelter Grant Program	10-271027	14.231	30,000
Passed through City of East St. Louis Emergency Shelter Grant Program	FY2011	14.231	26,482
			<u>56,482</u>
Passed through Illinois Dept. of Commerce and Economic Opportunity Homeless Prevention Rapid Re-Housing	09-261058	14.257	64,645
Passed through City of East St. Louis Homeless Prevention Rapid Re-Housing	FY2011	14.257	153,142
			<u>217,787</u>
			<u>752,104</u>
<u>Department of Justice</u>			
Passed through Illinois Coalition Against Sexual Assault:			
VOCA Advocacy/Counseling	FY2011	16.575	166,397
Member Travel	FY2011	16.575	2,255
VOCA 1X	FY2011	16.575	4,713
			<u>173,365</u>
VAWA Satellite	FY2011	16.588	33,659
VOCA STOP - ARRA	FY2011	16.588	15,152
			<u>48,811</u>
VAWA SASP	FY2011	16.017	7,139
DHS Disability - Illinois Imagines	FY2011	16.529	375
Byrne JAG - ARRA	FY2011	16.803	9,542
Byrne Memorial - ARRA	FY2011	16.808	37,843
			<u>277,075</u>
<u>Department of Health and Human Services</u>			
Passed through Illinois Coalition Against Sexual Assault:			
VAWA Prevention	FY2011	93.136	76,148
			<u>76,148</u>
<u>Department of Homeland Security</u>			
Direct - Emergency Food and Shelter Program	N/A	97.024	11,782
			<u>11,782</u>
Total Expenditures of Federal Awards			<u>\$ 1,117,109</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, 2011

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

General

The accompanying Schedule of Federal Awards presents the activity of all federal award programs of Call for Help, Inc. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

Basis of Accounting

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

Noncash Assistance, Federal Insurance and Loans/Loan Guarantees

The Organization did not receive any noncash assistance, federal guaranteed loans or federal insurance for any of its programs for the year ended June 30, 2011.

Subrecipient Monitoring

The Organization did not pass through any of its federal funds to subrecipients during the year ended June 30, 2011.



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

J. Terry Dooling  
David L. Kamler  
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**

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

We have audited the financial statements of Call For Help, Inc. (a nonprofit corporation) as of and for the year June 30, 2011, and have issued our report thereon dated September 26, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

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do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

*C. J. Schwan & Company, L.L.C.*

Certified Public Accountants

September 26, 2011



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

J. Terry Dooling  
David L. Kamler  
David M. Bartosiak  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

**Compliance**

We have audited Call For Help, Inc.'s compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on Call For Help, Inc.'s major federal programs for the year ended June 30, 2011. Call For Help, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Call For Help, Inc.'s management. Our responsibility is to express an opinion on Call For Help, Inc.'s compliance based on our audit.

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

In our opinion, Call For Help, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each on each of its major federal programs for the year ended June 30, 2011.

**Internal Control Over Compliance**

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

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accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Call For Help, Inc.'s internal control over compliance.

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

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

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

*C. J. Schloer & Co., P.C.*

Certified Public Accountants

September 26, 2011

**CALL FOR HELP, INC.**

**SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2011**

**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, 2011**

There were no findings or questioned costs for the year ended June 30, 2010.