

**HELPING ALL VICTIMS IN NEED, INC.**

**FINANCIAL STATEMENTS**

**Years Ended June 30, 2012 and 2011**

## TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Statements of Functional Expenses	5
Notes to Financial Statements	7
SUPPLEMENTARY INFORMATION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13
Schedule of Budgeted, Reported and Allowable Costs - PCADV - Title XX	15
Schedule of Budgeted, Reported and Allowable Costs - PCADV - Act 44	16
Schedule of Budgeted, Reported and Allowable Costs - PCADV - FVPS	17
Schedule of Budgeted, Reported and Allowable Costs - PCADV - Act 222	18
Schedule of Budgeted, Reported and Allowable Costs - PCADV – Act 66	19
Schedule of Budgeted, Reported and Allowable Costs - PCADV - SSBG/ Welfare Advocacy	20

## TABLE OF CONTENTS

	PAGE
Schedule of Budgeted, Reported and Allowable Costs - PCADV - SSBG - Medical Advocacy	21
Schedule of Budgeted, Reported and Allowable Costs - PCADV - SSBG - Relocation	22
Combined Schedule of Budgeted, Reported and Allowable Costs with Funding Reconciliation - PCADV	23
Schedule of Budgeted, Reported and Allowable Costs - PCAR - Act 44	24
Schedule of Budgeted, Reported and Allowable Costs - PCAR - Title XX	25
Schedule of Budgeted, Reported and Allowable Costs - PCAR – PHHSBG Contract Period: 10/1/10 – 9/30/11	26
Schedule of Budgeted, Reported and Allowable Costs - PCAR – PHHSBG Contract Period: 10/1/11 – 9/30/12	27
Schedule of Budgeted, Reported and Allowable Costs - PCAR - Rape P & E Contract Period: 11/1/10 – 10/31/11	28
Schedule of Budgeted, Reported and Allowable Costs - PCAR - Rape P & E Contract Period: 11/1/11 – 10/31/12	29
Schedule of Budgeted, Reported and Allowable Costs - PCAR - SASP Contract Period: 8/1/11 – 6/30/12	30
Combined Schedule of Budgeted, Reported and Allowable Costs with Funding Reconciliation - PCAR	31
Schedule of Budgeted, Reported and Allowable Costs with Funding Reconciliation - VOCA	32
Schedule of Budgeted, Reported and Allowable Costs with Funding Reconciliation - VAWA	33



Creese, Smith & Co. LLC  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Helping All Victims in Need, Inc.

We have audited the accompanying statements of financial position of Helping All Victims in Need, Inc. (a nonprofit organization) as of June 30, 2012 and 2011, and the related statements of activities, cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Helping All Victims in Need, Inc. as of June 30, 2012 and 2011, and the changes in its net assets and its cash flows for the years 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 our report dated October 15, 2012, on our consideration of Helping All Victims in Need, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provision 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 financial statements as a whole. The schedules on the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including 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.

*Creese, Smith & Co. LLC*

October 15, 2012

**HELPING ALL VICTIMS IN NEED, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**June 30, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 87,866	\$ 61,264
Grants receivable	40,546	51,285
Due from HAVIN Foundation	2,984	1,397
Prepaid expenses and refunds	5,068	2,180
Property and equipment, net	7,934	10,887
Other assets	1	1
Total Assets	<u>\$ 144,399</u>	<u>\$ 127,014</u>
<b>LIABILITIES</b>		
Accounts payable	4,084	7,149
Credit card liability	3,780	2,052
Withheld retirement plan payable	2,389	1,792
Due to PCADV Western Region board member	-	33
Total Liabilities	<u>10,253</u>	<u>11,026</u>
<b>NET ASSETS</b>		
Unrestricted	134,146	115,988
Temporarily restricted	-	-
Total Net Assets	<u>134,146</u>	<u>115,988</u>
Total Liabilities and Net Assets	<u>\$ 144,399</u>	<u>\$ 127,014</u>

See accompanying notes.

**HELPING ALL VICTIMS IN NEED, INC.**  
**STATEMENTS OF ACTIVITIES**  
**Years Ended June 30, 2012 and 2011**

	<b>2012</b>	<b>2011</b>
<b>UNRESTRICTED NET ASSETS</b>		
Revenues and gains:		
Federal financial assistance	\$ 324,928	\$ 361,636
State and local governments	199,009	194,514
United Way	11,079	10,785
Special events and other	12,435	7,111
Donated materials	58,413	83,482
Individuals and businesses	53,430	36,575
HAVIN Foundation grants	35,000	20,000
Churches	7,333	7,840
Interest income	132	331
Total revenues and gains	701,759	722,274
Net assets released from restrictions:		
Satisfaction of program restrictions	-	-
Total unrestricted revenues, gains and other support	701,759	722,274
Expenses:		
Program services		
Counseling and emergency shelter	440,359	476,449
Training and education	142,937	140,315
Supporting services		
Management and general	92,016	86,342
Fundraising	8,289	8,887
Total expenses	683,601	711,993
<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	18,158	10,281
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Net assets released from restrictions	-	-
<b>DECREASE IN TEMPORARILY UNRESTRICTED ASSETS</b>	-	-
<b>CHANGE IN NET ASSETS</b>	18,158	10,281
<b>NET ASSETS AT BEGINNING OF YEAR</b>	\$ 115,988	105,707
<b>NET ASSETS AT END OF YEAR</b>	\$ 134,146	\$ 115,988

See accompanying notes.

**HELPING ALL VICTIMS IN NEED, INC.**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>OPERATIONS</b>		
Change in net assets	\$ 18,158	\$ 10,281
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,953	3,324
(Increase) decrease in:		
Accounts receivable	10,739	17,289
Prepaid expenses	(2,888)	5,180
Increase (decrease) in:		
Accounts payable	(3,065)	(13,310)
Credit card liability	1,988	103
Withheld retirement plan payable	337	(493)
Due to PCADV Western Region board member	(33)	-
	<u>28,189</u>	<u>22,374</u>
<b>FINANCING ACTIVITIES</b>		
Due from HAVIN Foundation	<u>(1,587)</u>	<u>(451)</u>
<b>NET CASH USED BY FINANCING ACTIVITIES</b>	<u>(1,587)</u>	<u>(451)</u>
<b>NET INCREASE IN CASH</b>	26,602	21,923
<b>CASH AT BEGINNING OF YEAR</b>	<u>61,264</u>	<u>39,341</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 87,866</u>	<u>\$ 61,264</u>
<b>SUPPLEMENTAL DISCLOSURES</b>		
Interest paid	\$ 46	\$ 226

See accompanying notes.

**HELPING ALL VICTIMS IN NEED, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2012

	<u>PROGRAM SERVICES</u>		<u>SUPPORTING SERVICES</u>		<u>Total</u>
	<u>Counseling and Emergency Shelter</u>	<u>Training and Education</u>	<u>Management and General</u>	<u>Fundraising</u>	
<b>PERSONNEL</b>					
Salaries	\$ 191,067	\$ 48,480	\$ 39,925	\$ 5,704	\$ 285,176
Fringe benefits	68,334	6,949	12,547	1,792	89,622
	<u>259,401</u>	<u>55,429</u>	<u>52,472</u>	<u>7,496</u>	<u>374,798</u>
<b>OPERATIONS</b>					
Donated materials	58,413	-	-	-	58,413
Advertising	1,346	449	-	-	1,795
Fundraising	-	-	-	75	75
Insurance	6,457	1,845	922	-	9,224
Professional education/library	461	691	-	-	1,152
Office supplies	4,946	4,946	550	549	10,991
Postage	1,021	1,020	113	113	2,267
Printing	279	725	56	56	1,116
Program supplies	1,314	1,314	-	-	2,628
Shelter supplies	12,498	-	-	-	12,498
Client relocation	3,190	-	-	-	3,190
Professional services	17,001	17,001	34,002	-	68,004
Equipment lease/maintenance	6,957	6,958	-	-	13,915
Law enforcement	-	31,790	-	-	31,790
Rent	14,400	-	-	-	14,400
Telephone	7,706	3,853	1,283	-	12,842
Travel	3,913	4,349	435	-	8,697
Utilities	12,997	3,466	867	-	17,330
Staff development	18,177	-	-	-	18,177
Miscellaneous expense	7,785	8,650	865	-	17,300
Interest	32	7	7	-	46
Depreciation	2,065	444	444	-	2,953
	<u>180,958</u>	<u>87,508</u>	<u>39,544</u>	<u>793</u>	<u>308,803</u>
	<u>\$ 440,359</u>	<u>\$ 142,937</u>	<u>\$ 92,016</u>	<u>\$ 8,289</u>	<u>\$ 683,601</u>

See accompanying notes.



**HELPING ALL VICTIMS IN NEED, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2011

	<u>PROGRAM SERVICES</u>		<u>SUPPORTING SERVICES</u>		<u>Total</u>
	<u>Counseling and Emergency Shelter</u>	<u>Training and Education</u>	<u>Management and General</u>	<u>Fundraising</u>	
<b>PERSONNEL</b>					
Salaries	\$ 200,972	\$ 50,993	\$ 41,994	\$ 5,999	\$ 299,958
Fringe benefits	78,909	8,025	14,489	2,070	103,493
	<u>279,881</u>	<u>59,018</u>	<u>56,483</u>	<u>8,069</u>	<u>403,451</u>
<b>OPERATIONS</b>					
Donated materials	83,482	-	-	-	83,482
Advertising	486	162	-	-	648
Fundraising	-	-	-	20	20
Insurance	5,097	1,456	728	-	7,281
Professional education/library	327	490	-	-	817
Office supplies	6,032	6,032	670	670	13,404
Postage	919	919	102	102	2,042
Printing	129	335	26	26	516
Program supplies	105	105	-	-	210
Shelter supplies	11,506	-	-	-	11,506
Client relocation	6,509	-	-	-	6,509
Professional services	12,245	12,245	24,490	-	48,980
Equipment lease/maintenance	11,994	11,995	-	-	23,989
Law enforcement	-	29,426	-	-	29,426
Rent	14,400	-	-	-	14,400
Telephone	7,718	3,859	1,285	-	12,862
Travel	2,939	3,267	327	-	6,533
Utilities	16,278	4,341	1,085	-	21,704
Staff development	8,399	-	-	-	8,399
Miscellaneous expense	5,519	6,132	613	-	12,264
Interest	158	34	34	-	226
Depreciation	2,326	499	499	-	3,324
	<u>196,568</u>	<u>81,297</u>	<u>29,859</u>	<u>818</u>	<u>308,542</u>
	<u>\$ 476,449</u>	<u>\$ 140,315</u>	<u>\$ 86,342</u>	<u>\$ 8,887</u>	<u>\$ 711,993</u>

See accompanying notes.

**HELPING ALL VICTIMS IN NEED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities** - Helping All Victims in Need, Inc.'s (HAVIN) mission is to increase public awareness of the incidence and implications of domestic violence and sexual assault; to enlist public support and involvement toward the goal of reducing the incidence of domestic violence and sexual assault; and to provide direct services to victims of domestic violence and sexual assault in Armstrong County, Pennsylvania. The Organization is supported primarily through donor contributions, grants, and the United Way.

**Basis of Presentation** - The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards FASB ASC 958, Financial Statements of Not-for-Profit Organizations. Under FASB ASC 958, HAVIN is required to report information regarding its financial position and activities according to the three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**Cash and Cash Equivalents** - For purposes of the Statements of Cash Flows, HAVIN considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Restricted and Unrestricted Revenue and Support** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as a net asset released from restrictions.

HAVIN uses the allowance method to determine uncollectable receivables. The allowance is based on prior year's experience and management's analysis. There was no allowance account for the years ended June 30, 2012 and 2011, respectively.

**Donated Property and Equipment** - Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. HAVIN reclassifies temporarily restricted net assets to unrestricted net assets at that time.

**Donated Services** - No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, campaign solicitations, and various committee assignments. The Organization receives more than 1,900 volunteer hours per year.

**HELPING ALL VICTIMS IN NEED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

**Property and Equipment** - All acquisitions of property and equipment in excess of \$ 500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Purchased property and equipment are carried at cost. Depreciation is computed using primarily the straight-line method.

Furniture and fixtures	5 – 7 years
Computers	5 – 7 years
Equipment	5 – 7 years

**Expense Allocation** - The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Advertising** - Advertising costs are expensed as incurred.

**Income Tax Status** - HAVIN is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1). In addition, HAVIN has not identified any material uncertain tax positions requiring an accrual or disclosure in the financial statements.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles 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.

**NOTE B – DESCRIPTION OF PROGRAM AND SUPPORTING SERVICES**

The following program and supporting services are included in the accompanying financial statements:

**Counseling and Emergency Shelter** - Provides individual and group counseling and support for victims of domestic violence, sexual assault, rape, incest, child sexual assault and stalking and their significant others. In addition, provide safe, emergency shelter for victims of domestic violence and their children.

**Training and Education** - Educational programs are available to all interested community groups and schools. Professional trainers provide a comprehensive education and training program for persons interested in helping victims of domestic violence and sexual assault.

**Management and General** - Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the Organization's program strategy through the Executive Director; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration of the Organization; and manage the financial and budgetary responsibilities of the Organization.

**HELPING ALL VICTIMS IN NEED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

**Fundraising** - Provides the structure necessary to encourage and secure private financial support from individuals, foundations, and corporations.

**NOTE C – FAIR VALUE MEASUREMENT**

This standard defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The fair value hierarchy is as follows:

Level 1 – Quoted (unadjusted) prices for identical assets in active markets.

Level 2 – Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets in active markets;
- Quoted prices for identical or similar assets in non-active markets;
- Inputs other than quoted prices that are observable for the asset (interest rates, yield curves, volatilities, default rates, etc.); and
- Inputs that are derived principally from or corroborated by other observable market data.

Level 3 – Unobservable inputs that cannot be corroborated by observable market data.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following methods and assumptions were used to estimate the fair value of each class of financial instrument:

*Cash and Cash Equivalents:* The carrying value of cash and cash equivalents approximates fair value as maturities are less than three months.

The following sets forth by level, with the fair value hierarchy, the Organization's investments at fair value of June 30, 2012 and 2011.

**Assets at Fair Value as of June 30, 2012**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 87,866	\$ -	\$ -	\$ 87,866
Total Assets at Fair Value	<u>\$ 87,866</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,866</u>

**Assets at Fair Value as of June 30, 2011**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 61,264	\$ -	\$ -	\$ 61,264
Total Assets at Fair Value	<u>\$ 61,264</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,264</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

**NOTE D – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

	2012	2011
Equipment and furnishings	\$ 12,439	\$ 12,439
Computers	26,717	26,717
	39,156	39,156
Less: accumulated depreciation and amortization	31,222	28,269
	\$ 7,934	\$ 10,887

**NOTE E – LINE OF CREDIT**

Havin has a demand line of credit in the amount of \$ 100,000. The note is secured by the business assets of the organization. Variable interest is incurred based on Farmers and Merchants National Bank's rate of prime plus 1%, however, the rate will not be lower than 5%. There were no outstanding borrowings on the line of credit at June 30, 2012 and 2011.

**NOTE F – PROFIT SHARING PLAN**

The Organization has a defined contribution plan (the Plan) covering all employees with at least one year of service and who have attained age 21. The Organization made discretionary contributions to the Plan equal to 5% of all participants' compensation for the years ended June 30, 2012 and 2011. In addition, the Organization allows employees to contribute on a pretax basis. The total expense for the years ended June 30, 2012 and 2011 was \$ 11,602 and \$ 14,541, respectively.

**NOTE G – OPERATING LEASES**

The Organization has several noncancelable operating leases, primarily for various forms of property, equipment and a vehicle, that expire at various dates through May 2013. The leases generally contain renewal options for periods ranging from three to five years and require the Organization to pay all executory costs such as maintenance and insurance. Rental expenses for the leases for the years ended June 30, 2012 and 2011 were \$ 22,712 and \$ 32,080 respectively.

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2012 are:

Years ending June 30,		
2013	\$	6,091
2014		2,464
	\$	8,555

**HELPING ALL VICTIMS IN NEED, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE H – PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE REQUIREMENTS**

The following disclosures are required as part of the notes to the financial statements by the contract with the Pennsylvania Coalition Against Domestic Violence (PCADV):

Total match funds raised for domestic violence programs amounted to \$ 104,216; total match funds expended for domestic violence programs were \$ 104,216.

Total program expenditures for domestic violence programs for the year amounted to \$ 364,566.

There was no interest earned on funds received from PCADV.

**NOTE I – PENNSYLVANIA COALITION AGAINST RAPE**

The following disclosures are required as part of the notes to the financial statements by the contract with the Pennsylvania Coalition Against Rape (PCAR):

Total match funds raised for sexual assault programs amounted to \$ 79,472; total match funds expended for sexual assault programs were \$ 79,472.

Total program expenditures for sexual assault programs for the year amounted to \$ 158,038.

There was no interest earned on funds received from PCAR.

**NOTE J – FEDERAL AWARDS**

For the year ended June 30, 2012, Helping All Victims in Need, Inc. expended less than \$ 500,000 in federal awards.

**NOTE K – ALLOCATION OF JOINT COSTS**

The Organization conducted activities that include requests for contributions, as well as program and management and general components. The fundraising components are considered incidental to the joint activity and its costs are charged to the related program or management and general functional classifications.

**NOTE L – RELATED PARTY TRANSACTIONS**

The Organization leases facilities from HAVIN Foundation. Rental expense on this lease was \$ 14,400 and \$ 14,400 for the years ended June 30, 2012 and 2011. In addition, the Organization received a grant from HAVIN Foundation of \$ 35,000 and \$ 20,000 for the years ended June 30, 2012 and 2011, respectively.

**HELPING ALL VICTIMS IN NEED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

**NOTE M – NONCOMPLIANCE WITH GRANTOR RESTRICTIONS**

Financial awards from federal, state and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

**NOTE N – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 15, 2012, the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**





Creese, Smith & Co. LLC  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Helping All Victims in Need, Inc.

We have audited the financial statements of Helping All Victims in Need, Inc. (a nonprofit organization) as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated October 15, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Helping All Victims in Need, Inc.'s internal control over financial reporting 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 Helping All Victims in Need, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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 would not necessarily 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 Helping All Victims in Need, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of Board of Directors, management, and 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.

*Creese, Smith & Co. LLC*

October 15, 2012

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - TITLE XX - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 6,845	\$ 6,845	\$ 6,845	\$ -	\$ -
Benefits	1,417	1,417	1,417	-	-
	<u>8,262</u>	<u>8,262</u>	<u>8,262</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	90	90	90	-	-
Equipment rental	500	500	500	-	-
Insurance	979	979	979	-	-
Postage	660	660	660	-	-
Professional fees/ contracted services	1,250	1,250	1,250	-	-
Staff development	200	200	200	-	-
Supplies	1,000	1,000	1,000	-	-
Utilities	2,700	2,700	2,700	-	-
	<u>7,379</u>	<u>7,379</u>	<u>7,379</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 15,641</u>	<u>\$ 15,641</u>	<u>\$ 15,641</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - ACT 44 - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 84,561	\$ 84,561	\$ 84,561	\$ -	\$ -
Benefits	23,841	23,841	23,841	-	-
	<u>108,402</u>	<u>108,402</u>	<u>108,402</u>	<u>-</u>	<u>-</u>
Operations:					
Equipment	85	85	85	-	-
Equipment maintenance	1,695	1,694	1,694	(1)	-
Insurance	756	756	756	-	-
Maintenance	806	806	806	-	-
Postage	630	628	628	(2)	-
Professional fees/ contracted services	2,970	2,970	2,970	-	-
Rent	6,770	6,768	6,768	(2)	-
Supplies	3,000	3,000	3,000	-	-
Telephone	4,250	4,255	4,255	5	-
Travel	835	835	835	-	-
Utilities	1,950	1,950	1,950	-	-
	<u>23,747</u>	<u>23,747</u>	<u>23,747</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 132,149</u>	<u>\$ 132,149</u>	<u>\$ 132,149</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - FVPS - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 12,875	\$ 12,875	\$ 12,875	\$ -	\$ -
Fringe benefits	3,788	3,788	3,788	-	-
	<u>16,663</u>	<u>16,663</u>	<u>16,663</u>	<u>-</u>	<u>-</u>
Operations:					
Equipment maintenance	400	400	400	-	-
Equipment rental	1,000	1,000	1,000	-	-
Insurance	4,000	4,000	4,000	-	-
Maintenance	2,215	2,215	2,215	-	-
Professional fees/ contracted services	4,505	4,505	4,505	-	-
Rent	4,100	4,100	4,100	-	-
Travel	1,000	1,000	1,000	-	-
	<u>17,220</u>	<u>17,220</u>	<u>17,220</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 33,883</u>	<u>\$ 33,883</u>	<u>\$ 33,883</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - ACT 222 - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 5,800	\$ 5,800	\$ 5,800	\$ -	\$ -
Benefits	1,791	1,791	1,791	-	-
Total	<u>\$ 7,591</u>	<u>\$ 7,591</u>	<u>\$ 7,591</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - ACT 66 - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Operations:					
Professional fees/ contracted services	<u>\$ 5,495</u>	<u>\$ 5,495</u>	<u>\$ 5,495</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - SSBG/WELFARE ADVOCACY - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 12,170	\$ 12,170	\$ 12,170	\$ -	\$ -
Benefits	4,750	4,750	4,750	-	-
	<u>16,920</u>	<u>16,920</u>	<u>16,920</u>	<u>-</u>	<u>-</u>
Operations:					
Professional fees	300	300	300	-	-
Staff development	200	200	200	-	-
Supplies	780	780	780	-	-
Telephone	500	500	500	-	-
Travel	500	500	500	-	-
Utilities	800	800	800	-	-
	<u>3,080</u>	<u>3,080</u>	<u>3,080</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>



**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - SSBG - MEDICAL ADVOCACY - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 17,484	\$ 17,484	\$ 17,484	\$ -	\$ -
Fringe benefits	4,080	4,080	4,080	-	-
	<u>21,564</u>	<u>21,564</u>	<u>21,564</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	312	312	312	-	-
Equipment rental	744	744	744	-	-
Insurance	1,000	1,000	1,000	-	-
Library	200	200	200	-	-
Postage	500	500	500	-	-
Professional fees	2,500	2,500	2,500	-	-
Staff development	200	200	200	-	-
Supplies	4,294	4,294	4,294	-	-
Telephone	3,400	3,400	3,400	-	-
Travel	1,000	1,000	1,000	-	-
Utilities	3,435	3,435	3,435	-	-
	<u>17,585</u>	<u>17,585</u>	<u>17,585</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 39,149</u>	<u>\$ 39,149</u>	<u>\$ 39,149</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - SSBG - RELOCATION - CONTRACT NUMBER 5203**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Operations:					
Relocation	\$ 6,442	\$ 6,442	\$ 6,442	\$ -	\$ -

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCADV - CONTRACT NUMBER 5203**  
**COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**WITH FUNDING RECONCILIATION**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Title XX:					
Personnel	\$ 8,262	\$ 8,262	\$ 8,262	\$ -	\$ -
Operations	7,379	7,379	7,379	-	-
Act 44:					
Personnel	108,402	108,402	108,402	-	-
Operations	23,747	23,747	23,747	-	-
FVPS:					
Personnel	16,663	16,663	16,663	-	-
Operations	17,220	17,220	17,220	-	-
Act 222:					
Personnel	7,591	7,591	7,591	-	-
Operations	-	-	-	-	-
Act 66:					
Personnel	-	-	-	-	-
Operations	5,495	5,495	5,495	-	-
SSBG:- Welfare					
Personnel	16,920	16,920	16,920	-	-
Operations	3,080	3,080	3,080	-	-
SSBG: - Medical Advocacy:					
Personnel	21,564	21,564	21,564	-	-
Operations	17,585	17,585	17,585	-	-
SSBG: - Relocation:					
Personnel	-	-	-	-	-
Operations	6,442	6,442	6,442	-	-
	<u>\$ 260,350</u>	<u>\$ 260,350</u>	<u>\$ 260,350</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract received as of June 30, 2012	\$ 252,818
Approved contract receivable as of June 30, 2012	7,532
Total contract	<u>260,350</u>
Allowable costs	
Allowable costs	260,350
Questioned costs	-
	<u>260,350</u>
Due to (from) PCADV	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - ACT 44 - CONTRACT NUMBER 5403**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 32,765	\$ 32,765	\$ 32,765	\$ -	\$ -
Benefits	9,539	9,539	9,539	-	-
	<u>42,304</u>	<u>42,304</u>	<u>42,304</u>	<u>-</u>	<u>-</u>
Operations:					
Audit fee	1,200	1,200	1,200	-	-
Consultant fees	3,775	3,775	3,775	-	-
Insurance	1,200	1,200	1,200	-	-
Office supplies	91	91	91	-	-
PR/advertising	250	250	250	-	-
Postage	250	250	250	-	-
Rent and maintenance of equipment	420	420	420	-	-
Rent and maintenance of space	1,800	1,800	1,800	-	-
Telephone	1,200	1,200	1,200	-	-
Travel	300	300	300	-	-
Utilities	984	984	984	-	-
	<u>11,470</u>	<u>11,470</u>	<u>11,470</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 53,774</u>	<u>\$ 53,774</u>	<u>\$ 53,774</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - TITLE XX - CONTRACT NUMBER 5403**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 6,045	\$ 6,045	\$ 6,045	\$ -	\$ -
Benefits	1,539	1,539	1,539	-	-
	<u>7,584</u>	<u>7,584</u>	<u>7,584</u>	<u>-</u>	<u>-</u>
Operations:					
Audit fees	200	200	200	-	-
Insurance	600	600	600	-	-
Office supplies	110	110	110	-	-
Rent and maintenance of space	532	532	532	-	-
Telephone	700	700	700	-	-
Utilities	750	750	750	-	-
	<u>2,892</u>	<u>2,892</u>	<u>2,892</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 10,476</u>	<u>\$ 10,476</u>	<u>\$ 10,476</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - PHHSBG - CONTRACT NUMBER 5403**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Contract Period: 10/1/10 - 9/30/11

	Approved Budget	7/1/11 - 9/30/11 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 645	\$ 645	\$ 645	\$ -	\$ -

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - PHHSBG - CONTRACT NUMBER 5403**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Contract Period: 10/1/11 - 9/30/12

	Approved Budget	10/1/11 - 6/30/12 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 1,933	\$ 1,933	\$ 1,933	\$ -	\$ -

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - RAPE P & E - CONTRACT NUMBER 5403**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Contract Period: 11/1/10 - 10/31/11

	Approved Budget	7/1/11-10/31/11 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 3,067	\$ 3,067	\$ 3,067	\$ -	\$ -



**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - RAPE P & E - CONTRACT NUMBER 5403**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Contract Period: 11/1/11 - 10/31/12

	Approved Budget	11/1/11-6/30/12 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 6,735	\$ 6,735	\$ 6,735	\$ -	\$ -

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - SEXUAL ASSAULT SERVICE PROGRAM (SASP) - CONTRACT NUMBER 5403**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**Year Ended June 30, 2012**

Contract Period: 8/1/11 - 6/30/12

	<u>Approved Budget</u>	<u>8/1/11-6/30/12 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budget Categories: Personnel: Salaries	<u>\$ 1,936</u>	<u>\$ 1,936</u>	<u>\$ 1,936</u>	<u>\$ -</u>	<u>\$ -</u>

**HELPING ALL VICTIMS IN NEED, INC.**  
**PCAR - CONTRACT NUMBER 5403**  
**COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**WITH FUNDING RECONCILIATION**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Act 44:					
Personnel	\$ 42,304	\$ 42,304	\$ 42,304	\$ -	\$ -
Operations	11,470	11,470	11,470	-	-
Title XX:					
Personnel	7,584	7,584	7,584	-	-
Operations	2,892	2,892	2,892	-	-
PHHSBG 10/10-9/11:					
Personnel	645	645	645	-	-
Operations	-	-	-	-	-
PHHSBG 10/11-9/12:					
Personnel	1,933	1,933	1,933	-	-
Operations	-	-	-	-	-
RAPE P&E 11/10-10/11:					
Personnel	3,067	3,067	3,067	-	-
Operations	-	-	-	-	-
RAPE P&E 11/11-10/12:					
Personnel	6,735	6,735	6,735	-	-
Operations	-	-	-	-	-
SASP 8/1/11-6/30/12					
Personnel	1,936	1,936	1,936	-	-
Operations	-	-	-	-	-
	<u>\$ 78,566</u>	<u>\$ 78,566</u>	<u>\$ 78,566</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract received as of June 30, 2012	\$ 75,478
Approved contract receivable as of June 30, 2012	3,088
Total contract	<u>78,566</u>
Allowable costs	
Allowable costs	78,566
Questioned costs	-
	<u>78,566</u>
Due to (from) PCAR	<u>\$ -</u>

HELPING ALL VICTIMS IN NEED, INC.

VICTIMS OF CRIME ACT - VOCA

2008/2009/2010-VF-05-22357

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

WITH FUNDING RECONCILIATION

Year Ended June 30, 2012

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 53,207	\$ 53,207	\$ 53,207	\$ -	\$ -
Benefits	19,101	19,101	19,101	-	-
	<u>72,308</u>	<u>72,308</u>	<u>72,308</u>	<u>-</u>	<u>-</u>
Operations:					
Printing	258	258	258	-	-
Telephone	413	413	413	-	-
Travel	475	475	475	-	-
Utilities	773	773	773	-	-
	<u>1,919</u>	<u>1,919</u>	<u>1,919</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 74,227</u>	<u>\$ 74,227</u>	<u>\$ 74,227</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Available funding:

Amount paid by Pennsylvania Commission  
on Crime and Delinquency by June 30, 2012

\$ 64,113

Amount due at June 30, 2012

10,114

Total contract

74,227

Allowable costs

Approved

74,227

Questioned costs

-

74,227

Due to (from) Pennsylvania Commission  
on Crime and Delinquency

\$ -

**HELPING ALL VICTIMS IN NEED, INC.**  
**STOP VIOLENCE AGAINST WOMEN ACT - VAWA**  
**2009/2010/2011-VA-06-20520**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**WITH FUNDING RECONCILIATION**  
**Year Ended June 30, 2012**

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 30,141	\$ 30,141	\$ 30,141	\$ -	\$ -
Benefits	8,243	8,243	\$ 8,243	-	-
	<u>38,384</u>	<u>38,384</u>	<u>38,384</u>	<u>-</u>	<u>-</u>
Operations:					
Consultants	22,688	22,688	22,688	-	-
DA office	31,250	31,250	31,250	-	-
Supplies and operating expenses	<u>17,139</u>	<u>17,139</u>	<u>17,139</u>	<u>-</u>	<u>-</u>
	<u>71,077</u>	<u>71,077</u>	<u>71,077</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 109,461</u>	<u>\$ 109,461</u>	<u>\$ 109,461</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Available funding:

Amount paid by Pennsylvania Commission  
on Crime and Delinquency by June 30, 2012

\$ 89,650

Amount due at June 30, 2012

19,811

Total contract

109,461

Allowable costs

Approved

109,461

Questioned costs

-

109,461

Due to (from) Pennsylvania Commission  
on Crime and Delinquency

\$ -