

HELPING ALL VICTIMS IN NEED, INC.

FINANCIAL STATEMENTS

Years Ended June 30, 2013 and 2012

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Creese, Smith & Co. LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Helping All Victims In Need, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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, 2013 and 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2013, 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 provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ABC Organization's internal control over financial reporting and compliance.

Creese, Smith & Co. LLC

October 15, 2013

HELPING ALL VICTIMS IN NEED, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2013 and 2012

ASSETS	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 53,568	\$ 87,866
Grants receivable	58,822	40,546
Due from HAVIN Foundation	30,923	2,984
Prepaid expenses and refunds	6,591	5,068
Property and equipment, net	15,499	7,934
Other assets	1	1
Total Assets	<u>\$ 165,404</u>	<u>\$ 144,399</u>
LIABILITIES		
Accounts payable	7,458	4,084
Credit card liability	12,290	3,780
Withheld retirement plan payable	<u>2,741</u>	<u>2,389</u>
Total Liabilities	<u>22,489</u>	<u>10,253</u>
NET ASSETS		
Unrestricted	<u>142,915</u>	<u>134,146</u>
Total Net Assets	<u>142,915</u>	<u>134,146</u>
Total Liabilities and Net Assets	<u>\$ 165,404</u>	<u>\$ 144,399</u>

See accompanying notes.

HELPING ALL VICTIMS IN NEED, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2013 and 2012

	2013	2012
UNRESTRICTED NET ASSETS		
Revenues and gains:		
Federal financial assistance	\$ 379,590	\$ 324,928
State and local governments	214,511	199,009
United Way	10,955	11,079
Special events and other	13,734	12,435
Donated materials	70,470	58,413
Individuals and businesses	44,392	53,430
HAVIN Foundation grants	20,000	35,000
Churches	3,942	7,333
Interest income	56	132
Total revenues and gains	757,650	701,759
Net assets released from restrictions:		
Satisfaction of program restrictions	-	-
Total unrestricted revenues, gains and other support	757,650	701,759
Expenses:		
Program services		
Counseling and emergency shelter	478,507	440,359
Training and education	173,938	142,937
Supporting services		
Management and general	85,633	92,016
Fundraising	10,803	8,289
Total expenses	748,881	683,601
INCREASE IN UNRESTRICTED NET ASSETS	8,769	18,158
TEMPORARILY RESTRICTED NET ASSETS		
Net assets released from restrictions	-	-
DECREASE IN TEMPORARILY UNRESTRICTED ASSETS	-	-
CHANGE IN NET ASSETS	8,769	18,158
NET ASSETS AT BEGINNING OF YEAR	\$ 134,146	115,988
NET ASSETS AT END OF YEAR	\$ 142,915	\$ 134,146

See accompanying notes.

HELPING ALL VICTIMS IN NEED, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2013 and 2012

	2013	2012
OPERATIONS		
Change in net assets	\$ 8,769	\$ 18,158
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,155	2,953
(Increase) decrease in:		
Accounts receivable	(18,276)	10,739
Prepaid expenses	(1,523)	(2,888)
Property and equipment	(9,720)	
Increase (decrease) in:		
Accounts payable	3,374	(3,065)
Credit card liability	8,510	1,988
Withheld retirement plan payable	352	337
Due to PCADV Western Region board member	-	(33)
	<u>(6,359)</u>	<u>28,189</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
FINANCING ACTIVITIES		
Due from HAVIN Foundation	(27,939)	(1,587)
	<u>(27,939)</u>	<u>(1,587)</u>
NET CASH USED BY FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH	(34,298)	26,602
CASH AT BEGINNING OF YEAR	87,866	61,264
CASH AT END OF YEAR	<u>\$ 53,568</u>	<u>\$ 87,866</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ 221	\$ 46

See accompanying notes.

HELPING ALL VICTIMS IN NEED, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2013

	<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>	
PERSONNEL					
Salaries	\$ 200,192	\$ 50,795	\$ 41,831	\$ 5,976	\$ 298,794
Fringe benefits	78,308	7,964	14,379	2,054	102,705
	<u>278,500</u>	<u>58,759</u>	<u>56,210</u>	<u>8,030</u>	<u>401,499</u>
OPERATIONS					
Donated materials	70,470	-	-	-	70,470
Advertising	1,131	377	-	-	1,508
Fundraising	-	-	-	265	265
Insurance	5,373	1,535	768	-	7,676
Professional education/library	617	926	-	-	1,543
Office supplies	8,155	8,155	906	906	18,122
Postage	950	949	105	105	2,109
Printing	7,488	19,469	1,498	1,497	29,952
Shelter supplies	15,113	-	-	-	15,113
Client relocation	7,442	-	-	-	7,442
Professional services	10,785	10,785	21,568	-	43,138
Equipment lease/maintenance	6,225	6,226	-	-	12,451
Law enforcement	-	39,213	-	-	39,213
Rent	9,600	-	-	-	9,600
Telephone	6,836	3,419	1,139	-	11,394
Travel	4,265	4,739	473	-	9,477
Utilities	13,717	3,658	915	-	18,290
Staff development	15,679	-	-	-	15,679
Miscellaneous expense	13,676	15,196	1,520	-	30,392
Interest	975	209	209	-	1,393
Depreciation	1,510	323	322	-	2,155
	<u>200,007</u>	<u>115,179</u>	<u>29,423</u>	<u>2,773</u>	<u>347,382</u>
	<u>\$ 478,507</u>	<u>\$ 173,938</u>	<u>\$ 85,633</u>	<u>\$ 10,803</u>	<u>\$ 748,881</u>

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>	
PERSONNEL					
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>
OPERATIONS					
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.

NOTES TO FINANCIAL STATEMENTS

June 30, 2013

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, 2013 and 2012, 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, 2013

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. The Organization remains subject to federal income tax examinations for the tax years ending June 30, 2011, 2012 and 2013.

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, 2013

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

NOTE C – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2013	2012
Equipment and furnishings	\$ 12,439	\$ 12,439
Computers	36,437	26,717
	48,876	39,156
Less: accumulated depreciation and amortization	33,376	31,222
	\$ 15,499	\$ 7,934

NOTE D – 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, 2013 and 2012.

NOTE E – 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, 2013 and 2012. In addition, the Organization allows employees to contribute on a pretax basis. The total expense for the years ended June 30, 2013 and 2012 was \$ 13,870 and \$ 11,602, respectively.

NOTE F – 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, 2013 and 2012 were \$ 18,094 and \$ 22,712 respectively.

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2013 are:

Years ending June 30,	
2014	\$ <u>2,464</u>
	\$ <u>2,464</u>

HELPING ALL VICTIMS IN NEED, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2013

NOTE G – 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 \$ 80,224; total match funds expended for domestic violence programs were \$ 80,224.

Total program expenditures for domestic violence programs for the year amounted to \$ 343,531.

There was no interest earned on funds received from PCADV.

NOTE H – 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 \$ 47,194; total match funds expended for sexual assault programs were \$ 47,194.

Total program expenditures for sexual assault programs for the year amounted to \$ 125,500.

There was no interest earned on funds received from PCAR.

NOTE I – FEDERAL AWARDS

For the year ended June 30, 2013, Helping All Victims In Need, Inc. expended less than \$ 500,000 in federal awards.

NOTE J – 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 K – RELATED PARTY TRANSACTIONS

The Organization leases facilities from HAVIN Foundation. Rental expense on this lease was \$ 9,600 and \$ 14,400 for the years ended June 30, 2013 and 2012. In addition, the Organization received a grant from HAVIN Foundation of \$ 20,000 and \$ 35,000 for the years ended June 30, 2013 and 2012, respectively.

HELPING ALL VICTIMS IN NEED, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2013

NOTE L – 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 M – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 15, 2013, 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, 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 Helping All Victims In Need, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon date October 15, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Helping All Victims In Need, Inc.'s internal control over financial reporting 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 expression an opinion on the effectiveness of Helping All Victims In Need, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Helping All Victims In Need, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Creese, Smith & Co. LLC

October 15, 2013

HELPING ALL VICTIMS IN NEED, INC.
PCADV - TITLE XX - CONTRACT NUMBER 5203
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
Year Ended June 30, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
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	185	186	186	1	-
Equipment rental	75	71	71	(4)	-
Insurance	589	588	589	-	-
Postage	660	660	660	-	-
Professional fees/ contracted services	1,250	1,250	1,250	-	-
Staff development	17	17	17	-	-
Supplies	3,143	3,148	3,148	5	-
Utilities	1,460	1,458	1,458	(2)	-
	<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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 81,615	\$ 81,615	\$ 81,615	\$ -	\$ -
Benefits	23,841	23,841	23,841	-	-
	<u>105,456</u>	<u>105,456</u>	<u>105,456</u>	<u>-</u>	<u>-</u>
Operations:					
Equipment	189	189	189	-	-
Equipment maintenance	1,190	1,253	1,253	63	-
Insurance	910	907	907	(3)	-
Maintenance	345	347	347	2	-
Postage	500	550	550	50	-
Professional fees/ contracted services	4,600	4,734	4,734	134	-
Rent	6,260	6,166	6,166	(94)	-
Supplies	9,679	9,430	9,430	(249)	-
Telephone	2,800	2,828	2,828	28	-
Travel	400	384	384	(16)	-
Utilities	1,800	1,886	1,886	86	-
	<u>28,673</u>	<u>28,673</u>	<u>28,673</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 134,129</u>	<u>\$ 134,129</u>	<u>\$ 134,129</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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 17,230	\$ 17,230	\$ 17,230	\$ -	\$ -
Fringe benefits	3,788	3,788	3,788	-	-
	<u>21,018</u>	<u>21,018</u>	<u>21,018</u>	<u>-</u>	<u>-</u>
Operations:					
Equipment maintenance	800	794	794	(6)	-
Equipment rental	125	127	127	2	-
Insurance	2,530	2,531	2,531	1	-
Maintenance	2,192	2,098	2,098	(94)	-
Professional fees/ contracted services	10,000	10,089	10,089	89	-
Rent	2,400	2,409	2,409	9	-
Travel	290	289	289	(1)	-
	<u>18,337</u>	<u>18,337</u>	<u>18,337</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 39,355</u>	<u>\$ 39,355</u>	<u>\$ 39,355</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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
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 - SSBG/WELFARE ADVOCACY - CONTRACT NUMBER 5203
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
Year Ended June 30, 2013

	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	15	16	16	1	-
Supplies	1,420	1,420	1,420	-	-
Telephone	500	500	500	-	-
Travel	145	144	144	(1)	-
Utilities	700	700	700	-	-
	<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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 20,052	\$ 20,052	\$ 20,052	\$ -	\$ -
Fringe benefits	4,080	4,080	4,080	-	-
	<u>24,132</u>	<u>24,132</u>	<u>24,132</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	661	661	661	0	-
Equipment rental	300	298	298	(2)	-
Insurance	600	601	601	1	-
Library	147	147	147	(0)	-
Postage	500	499	499	(1)	-
Professional fees	2,500	2,500	2,500	-	-
Staff development	17	17	17	(0)	-
Supplies	7,042	7,071	7,071	29	-
Telephone	1,575	1,567	1,567	(8)	-
Travel	240	238	238	(2)	-
Utilities	1,435	1,418	1,418	(17)	-
	<u>15,017</u>	<u>15,017</u>	<u>15,017</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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories: Operations: Relocation	<u>\$ 7,442</u>	<u>\$ 7,442</u>	<u>\$ 7,442</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Title XX:					
Personnel	\$ 8,262	\$ 8,262	\$ 8,262	\$ -	\$ -
Operations	7,379	7,379	7,379	-	-
Act 44:					
Personnel	105,456	105,456	105,456	-	-
Operations	28,673	28,673	28,673	-	-
FVPS:					
Personnel	21,018	21,018	21,018	-	-
Operations	18,337	18,337	18,337	-	-
Act 222:					
Personnel	7,591	7,591	7,591	-	-
Operations	-	-	-	-	-
Act 66:					
Personnel	-	-	-	-	-
Operations	-	-	-	-	-
SSBG:- Welfare					
Personnel	16,920	16,920	16,920	-	-
Operations	3,080	3,080	3,080	-	-
SSBG: - Medical Advocacy:					
Personnel	24,132	24,132	24,132	-	-
Operations	15,017	15,017	15,017	-	-
SSBG: - Relocation:					
Personnel	-	-	-	-	-
Operations	7,442	7,442	7,442	-	-
	<u>\$ 263,307</u>	<u>\$ 263,307</u>	<u>\$ 263,307</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract received as of June 30, 2013	\$ 258,747
Approved contract receivable as of June 30, 2013	<u>4,560</u>
Total contract	<u>263,307</u>
Allowable costs	
Allowable costs	263,307
Questioned costs	-
	<u>263,307</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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 32,470	\$ 32,470	\$ 32,470	\$ -	\$ -
Benefits	10,169	10,169	10,169	-	-
	<u>42,639</u>	<u>42,639</u>	<u>42,639</u>	<u>-</u>	<u>-</u>
Operations:					
Audit fee	1,200	1,200	1,200	-	-
Consultant fees	3,825	3,825	3,825	-	-
Insurance	1,200	1,200	1,200	-	-
Office supplies	491	491	491	-	-
PR/advertising	660	660	660	-	-
Postage	350	350	350	-	-
Rent and maintenance of equipment	125	125	125	-	-
Rent and maintenance of space	1,300	1,300	1,300	-	-
Telephone	1,200	1,200	1,200	-	-
Travel	300	300	300	-	-
Utilities	984	984	984	-	-
	<u>11,635</u>	<u>11,635</u>	<u>11,635</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 54,274</u>	<u>\$ 54,274</u>	<u>\$ 54,274</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, 2013

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 6,440	\$ 6,440	\$ 6,440	\$ -	\$ -
Benefits	1,761	1,761	1,761	-	-
	<u>8,201</u>	<u>8,201</u>	<u>8,201</u>	<u>-</u>	<u>-</u>
Operations:					
Audit fees	-	-	-	-	-
Insurance	600	600	600	-	-
Office supplies	-	-	-	-	-
Rent and maintenance of space	525	525	525	-	-
Telephone	700	700	700	-	-
Utilities	950	950	950	-	-
	<u>2,775</u>	<u>2,775</u>	<u>2,775</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 10,976</u>	<u>\$ 10,976</u>	<u>\$ 10,976</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, 2013

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

	Approved Budget	7/1/12 - 9/30/12 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories: Personnel: Salaries	\$ 502	\$ 502	\$ 502	\$ -	\$ -

HELPING ALL VICTIMS IN NEED, INC.
PCAR - PHHSBG - CONTRACT NUMBER 5403
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
Year Ended June 30, 2013

Contract Period: 10/1/12 - 9/30/13

	Approved Budget	10/1/12 - 6/30/13 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	<u>\$ 1,826</u>	<u>\$ 1,826</u>	<u>\$ 1,826</u>	<u>\$ -</u>	<u>\$ -</u>

HELPING ALL VICTIMS IN NEED, INC.
PCAR - RAPE P & E - CONTRACT NUMBER 5403
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
Year Ended June 30, 2013

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

	Approved Budget	7/1/12-10/31/12 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories: Personnel: Salaries	<u>\$ 3,368</u>	<u>\$ 3,368</u>	<u>\$ 3,368</u>	<u>\$ -</u>	<u>\$ -</u>

HELPING ALL VICTIMS IN NEED, INC.
PCAR - RAPE P & E - CONTRACT NUMBER 5403
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
Year Ended June 30, 2013

Contract Period: 11/1/12 - 10/31/13

	Approved Budget	11/1/12-6/30/13 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	<u>\$ 4,664</u>	<u>\$ 4,664</u>	<u>\$ 4,664</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2013

Contract Period: 8/1/12 - 6/30/13

	Approved Budget	8/1/12-6/30/13 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	<u>\$ 2,697</u>	<u>\$ 2,697</u>	<u>\$ 2,697</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, 2013

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Act 44:					
Personnel	42,639	42,639	42,639	-	-
Operations	11,635	11,635	11,635	-	-
Title XX:					
Personnel	8,201	8,201	8,201	-	-
Operations	2,775	2,775	2,775	-	-
PHHSBG 10/11-9/12:					
Personnel	502	502	502	-	-
Operations	-	-	-	-	-
PHHSBG 10/12-9/13:					
Personnel	1,826	1,826	1,826	-	-
Operations	-	-	-	-	-
RAPE P&E 11/11-10/12:					
Personnel	3,368	3,368	3,368	-	-
Operations	-	-	-	-	-
RAPE P&E 11/12-10/13:					
Personnel	4,664	4,664	4,664	-	-
Operations	-	-	-	-	-
SASP 8/1/12-6/30/13					
Personnel	2,697	2,697	2,697	-	-
Operations	-	-	-	-	-
	<u>78,306</u>	<u>78,306</u>	<u>78,306</u>	<u>-</u>	<u>-</u>

Funding Reconciliation

Approved contract received as of June 30, 2013	75,213
Approved contract receivable as of June 30, 2013	<u>3,093</u>
Total contract	<u>78,306</u>
Allowable costs	
Allowable costs	78,306
Questioned costs	<u>-</u>
	<u>78,306</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, 2013

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 73,509	\$ 73,509	\$ 73,509	\$ -	\$ -
Benefits	22,057	22,057	22,057	-	-
	<u>95,566</u>	<u>95,566</u>	<u>95,566</u>	<u>-</u>	<u>-</u>
Operations:					
Printing	172	172	172	-	-
Telephone	1,146	1,146	1,146	-	-
Travel	225	225	225	-	-
Utilities	1,978	1,978	1,978	-	-
	<u>3,521</u>	<u>3,521</u>	<u>3,521</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 99,087</u>	<u>\$ 99,087</u>	<u>\$ 99,087</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Available funding:

 Amount paid by Pennsylvania Commission
 on Crime and Delinquency by June 30, 2013

\$ 99,087

 Amount due at June 30, 2013

-

Total contract

99,087

Allowable costs

 Approved

99,087

 Questioned costs

-

99,087

Due to (from) Pennsylvania Commission
on Crime and Delinquency

\$ -

HELPING ALL VICTIMS IN NEED, INC.
STOP VIOLENCE AGAINST WOMEN ACT - VAWA
2010/2011/2012-VA-06-20520
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
WITH FUNDING RECONCILIATION
Year Ended June 30, 2013

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 1,142	\$ 1,142	\$ 1,142	-	\$ -
Benefits	760	465	\$ 465	(295)	-
	<u>1,902</u>	<u>1,607</u>	<u>1,607</u>	<u>(295)</u>	<u>-</u>
Operations:					
Consultants	6,500	6,500	6,500	-	-
DA office	15,550	15,550	15,550	-	-
Supplies and operating expenses	4,674	4,674	4,674	-	-
	<u>26,724</u>	<u>26,724</u>	<u>26,724</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 28,626</u>	<u>\$ 28,331</u>	<u>\$ 28,331</u>	<u>\$ (295)</u>	<u>\$ -</u>

Funding Reconciliation

Available funding:	
Amount paid by Pennsylvania Commission on Crime and Delinquency by June 30, 2013	\$ 28,626
Amount due at June 30, 2013	-
Total contract	<u>28,331</u>
Allowable costs	
Approved	28,331
Questioned costs	-
	<u>28,331</u>
Due to (from) Pennsylvania Commission on Crime and Delinquency	<u>\$ 295</u>