

HELPING ALL VICTIMS IN NEED, INC.

FINANCIAL STATEMENTS

Years Ended June 30, 2011 and 2010

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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.

We have audited the accompanying statements of financial position of Helping All Victims in Need, Inc. (a nonprofit organization) as of June 30, 2011 and 2010, and the related statements of activities, cash flows, functional expenses and other supplementary information 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 Collations 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, 2011 and 2010, 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 3, 2011, 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 performed for the purpose of forming an opinion on the basic financial statements of Helping All Victims in Need, Inc. taken as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Creese, Smith & Co. LLC

October 3, 2011

HELPING ALL VICTIMS IN NEED, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2011 and 2010

	2011	2010
ASSETS		
Cash and cash equivalents	\$ 61,264	\$ 39,341
Grants receivable	51,285	68,574
Due from HAVIN Foundation	1,397	946
Prepaid expenses and refunds	2,180	7,360
Property and equipment, net	10,887	14,211
Other assets	1	1
Total Assets	\$ 127,014	\$ 130,433
 LIABILITIES		
Accounts payable	7,149	20,459
Credit card liability	2,052	1,949
Withheld retirement plan payable	1,792	2,285
Due to PCADV Western Region board member	33	33
Total Liabilities	11,026	24,726
 NET ASSETS		
Unrestricted	115,988	105,707
Temporarily restricted	-	-
Total Net Assets	115,988	105,707
Total Liabilities and Net Assets	\$ 127,014	\$ 130,433

See accompanying notes.

HELPING ALL VICTIMS IN NEED, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
UNRESTRICTED NET ASSETS		
Revenues and gains:		
Federal financial assistance	\$ 361,636	\$ 305,449
State and local governments	194,514	200,214
United Way	10,785	10,639
Special events and other	7,111	4,625
Donated materials	83,482	73,939
Individuals and businesses	36,575	59,644
HAVIN Foundation grants	20,000	30,000
Churches	7,840	7,211
Interest income	331	449
Total revenues and gains	<u>722,274</u>	<u>692,170</u>
Net assets released from restrictions:		
Satisfaction of program restrictions	<u>-</u>	<u>19,518</u>
Total unrestricted revenues, gains and other support	<u>722,274</u>	<u>711,688</u>
Expenses:		
Program services		
Counseling and emergency shelter	476,449	444,592
Training and education	140,315	125,330
Supporting services		
Management and general	86,342	66,925
Fundraising	<u>8,887</u>	<u>8,838</u>
Total expenses	<u>711,993</u>	<u>645,685</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>10,281</u>	<u>66,003</u>
TEMPORARILY RESTRICTED NET ASSETS		
Net assets released from restrictions	<u>-</u>	<u>(19,518)</u>
DECREASE IN TEMPORARILY UNRESTRICTED ASSETS	<u>-</u>	<u>(19,518)</u>
CHANGE IN NET ASSETS	10,281	46,485
NET ASSETS AT BEGINNING OF YEAR	<u>105,707</u>	<u>59,222</u>
NET ASSETS AT END OF YEAR	<u>\$ 115,988</u>	<u>\$ 105,707</u>

See accompanying notes.

HELPING ALL VICTIMS IN NEED, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
OPERATIONS		
Change in net assets	\$ 10,281	\$ 46,485
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	3,324	2,644
(Increase) decrease in:		
Accounts receivable	17,289	(9,641)
Prepaid expenses	5,180	2,322
Increase (decrease) in:		
Cash overdraft	-	(8,026)
Accounts payable	(13,310)	17,240
Withheld retirement plan payable	(493)	370
Credit card liability	103	736
	<u>22,374</u>	<u>52,130</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
INVESTING ACTIVITIES		
Purchase of fixed assets	-	(12,789)
	<u>-</u>	<u>(12,789)</u>
NET CASH USED BY INVESTING ACTIVITIES		
FINANCING ACTIVITIES		
Due from HAVIN Foundation	(451)	-
	<u>(451)</u>	<u>-</u>
NET CASH USED BY FINANCING ACTIVITIES		
NET INCREASE IN CASH	21,923	39,341
CASH AT BEGINNING OF YEAR	39,341	-
CASH AT END OF YEAR	<u>\$ 61,264</u>	<u>\$ 39,341</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ 226	\$ 220

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>
	Counseling and Emergency Shelter	Training and Education	Management and General	Fundraising	
PERSONNEL					
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>
OPERATIONS					
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.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2010

	<u>PROGRAM SERVICES</u>		<u>SUPPORTING SERVICES</u>		<u>Total</u>
	Counseling and Emergency Shelter	Training and Education	Management and General	Fundraising	
PERSONNEL					
Salaries	\$ 189,451	\$ 48,070	\$ 39,587	\$ 5,655	\$ 282,763
Fringe benefits	79,642	8,099	14,624	2,089	104,454
	<u>269,093</u>	<u>56,169</u>	<u>54,211</u>	<u>7,744</u>	<u>387,217</u>
OPERATIONS					
Donated materials	73,939	-	-	-	73,939
Advertising	1,523	508	-	-	2,031
Fundraising	-	-	-	486	486
Insurance	9,310	2,660	1,330	-	13,300
Professional education/library	724	1,085	-	-	1,809
Office supplies	3,471	3,471	386	385	7,713
Postage	884	883	98	98	1,963
Printing	625	1,625	125	125	2,500
Shelter supplies	7,915	-	-	-	7,915
Client relocation	9,441	-	-	-	9,441
Professional services	3,657	3,657	7,314	-	14,628
Equipment lease/maintenance	10,761	10,762	-	-	21,523
Law enforcement	-	28,542	-	-	28,542
Rent	14,400	-	-	-	14,400
Telephone	7,666	3,833	1,277	-	12,776
Travel	2,978	3,310	331	-	6,619
Utilities	14,589	3,891	973	-	19,453
Staff development	7,558	-	-	-	7,558
Miscellaneous expense	4,054	4,504	450	-	9,008
Interest	154	33	33	-	220
Depreciation	1,850	397	397	-	2,644
	<u>175,499</u>	<u>69,161</u>	<u>12,714</u>	<u>1,094</u>	<u>258,468</u>
	<u>\$ 444,592</u>	<u>\$ 125,330</u>	<u>\$ 66,925</u>	<u>\$ 8,838</u>	<u>\$ 645,685</u>

See accompanying notes.

HELPING ALL VICTIMS IN NEED, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

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, 2011 and 2010, 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, 2011

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, 2011

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, 2011.

	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, 2011

NOTE D – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2011	2010
Equipment and furnishings	\$ 12,439	\$ 12,439
Computers	26,717	26,717
	39,156	39,156
Less: accumulated depreciation and amortization	28,269	24,945
	\$ 10,887	\$ 14,211

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, 2011 and 2010.

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, 2011 and 2010. In addition, the Organization allows employees to contribute on a pretax basis. The total expense for the years ended June 30, 2011 and 2010 was \$ 14,541 and \$ 14,079, 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, 2011 and 2010 were \$ 32,080 and \$ 31,609 respectively.

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2011 are:

Years ending June 30,	
2012	\$ 11,170
2013	6,091
2014	2,464
	\$ 19,725

HELPING ALL VICTIMS IN NEED, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

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 \$ 105,696; total match funds expended for domestic violence programs were \$ 105,696.

Total program expenditures for domestic violence programs for the year amounted to \$ 380,495.

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 \$ 93,176; total match funds expended for sexual assault programs were \$ 93,176.

Total program expenditures for sexual assault programs for the year amounted to \$ 176,448.

There was no interest earned on funds received from PCAR.

NOTE J – FEDERAL AWARDS

For the year ended June 30, 2011, 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, 2011 and 2010. In addition, the Organization received a grant from HAVIN Foundation of \$ 20,000 and \$ 30,000 for the years ended June 30, 2011 and 2010, respectively.

HELPING ALL VICTIMS IN NEED, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2011

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 3, 2011, 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, 2011 and 2010, and have issued our report thereon dated October 3, 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 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 3, 2011

HELPING ALL VICTIMS IN NEED, INC.
PCADV - TITLE XX - CONTRACT NUMBER 5203
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
Year Ended June 30, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 6,680	\$ 6,680	\$ 6,680	\$ -	\$ -
Benefits	1,644	1,644	1,644	-	-
	<u>8,324</u>	<u>8,324</u>	<u>8,324</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	100	100	100	-	-
Equipment rental	1,000	1,000	1,000	-	-
Insurance	979	979	979	-	-
Postage	660	660	660	-	-
Professional fees/ contracted services	1,207	1,225	1,225	18	-
Staff development	200	184	184	(16)	-
Supplies	1,000	1,000	1,000	-	-
Utilities	2,171	2,169	2,169	(2)	-
	<u>7,317</u>	<u>7,317</u>	<u>7,317</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, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 86,660	\$ 86,660	\$ 86,660	\$ -	\$ -
Benefits	28,630	28,630	28,630	-	-
	<u>115,290</u>	<u>115,290</u>	<u>115,290</u>	<u>-</u>	<u>-</u>
Operations:					
Equipment rental	200	201	201	1	-
Insurance	2,000	1,956	1,956	(44)	-
Postage	450	433	433	(17)	-
Professional fees/ contracted services	2,500	2,519	2,519	19	-
Rent	6,800	6,852	6,852	52	-
Supplies	759	738	738	(21)	-
Telephone	1,000	976	976	(24)	-
Travel	50	54	54	4	-
Utilities	3,100	3,130	3,130	30	-
	<u>16,859</u>	<u>16,859</u>	<u>16,859</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, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 5,875	\$ 5,875	\$ 5,875	\$ -	\$ -
Fringe benefits	1,854	1,854	1,854	-	-
	<u>7,729</u>	<u>7,729</u>	<u>7,729</u>	<u>-</u>	<u>-</u>
Operations:					
Equipment maintenance	100	100	100	-	-
Equipment rental	2,250	2,430	2,430	180	-
Insurance	1,610	1,611	1,611	1	-
Maintenance	2,800	2,826	2,826	26	-
Professional fees/ contracted services	12,000	11,368	11,368	(632)	-
Rent	5,000	5,491	5,491	491	-
Supplies	4,819	4,670	4,670	(149)	-
Telephone	2,300	2,361	2,361	61	-
Travel	100	107	107	7	-
Utilities	670	685	685	15	-
	<u>31,649</u>	<u>31,649</u>	<u>31,649</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 39,378</u>	<u>\$ 39,378</u>	<u>\$ 39,378</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, 2011

	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	1,742	1,742	1,742	-	-
	<u>\$ 7,542</u>	<u>\$ 7,542</u>	<u>\$ 7,542</u>	<u>\$ -</u>	<u>\$ -</u>
Operations:					
Utilities	49	49	49	-	-
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, 2011

	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 12,070	\$ 12,070	\$ 12,070	\$ -	\$ -
Benefits	4,667	4,667	4,667	-	-
	<u>16,737</u>	<u>16,737</u>	<u>16,737</u>	<u>-</u>	<u>-</u>
Operations:					
Professional fees	300	323	323	23	-
Staff development	200	181	181	(19)	-
Supplies	755	757	757	2	-
Telephone	500	500	500	-	-
Travel	500	495	495	(5)	-
Utilities	1,008	1,007	1,007	(1)	-
	<u>3,263</u>	<u>3,263</u>	<u>3,263</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, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 17,791	\$ 17,791	\$ 17,791	\$ -	\$ -
Fringe benefits	4,834	4,834	4,834	-	-
	<u>22,625</u>	<u>22,625</u>	<u>22,625</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	500	548	548	48	-
Equipment rental	4,300	4,300	4,300	-	-
Insurance	1,000	935	935	(65)	-
Library	200	211	211	11	-
Postage	400	400	400	-	-
Professional fees	400	360	360	(40)	-
Staff development	200	180	180	(20)	-
Supplies	2,500	2,560	2,560	60	-
Telephone	3,079	3,079	3,079	-	-
Travel	1,000	982	982	(18)	-
Utilities	2,945	2,969	2,969	24	-
	<u>16,524</u>	<u>16,524</u>	<u>16,524</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, 2011

	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, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Title XX:					
Personnel	\$ 8,324	\$ 8,324	\$ 8,324	\$ -	\$ -
Operations	7,317	7,317	7,317	-	-
Act 44:					
Personnel	115,290	115,290	115,290	-	-
Operations	16,859	16,859	16,859	-	-
FVPS:					
Personnel	7,729	7,729	7,729	-	-
Operations	31,649	31,649	31,649	-	-
Act 222:					
Personnel	7,542	7,542	7,542	-	-
Operations	49	49	49	-	-
SSBG:- Welfare					
Personnel	16,737	16,737	16,737	-	-
Operations	3,263	3,263	3,263	-	-
SSBG: - Medical Advocacy:					
Personnel	22,625	22,625	22,625	-	-
Operations	16,524	16,524	16,524	-	-
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, 2011	\$ 253,188
Approved contract receivable as of June 30, 2011	7,162
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, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 32,010	\$ 32,010	\$ 32,010	\$ -	\$ -
Benefits	9,074	9,074	9,074	-	-
	<u>41,084</u>	<u>41,084</u>	<u>41,084</u>	<u>-</u>	<u>-</u>
Operations:					
Consultant fees	4,975	4,975	4,975	-	-
Office supplies	991	991	991	-	-
Telephone	1,200	1,200	1,200	-	-
Postage	425	425	425	-	-
Rent and maintenance of space	1,800	1,800	1,800	-	-
Utilities	1,724	1,724	1,724	-	-
Rent and maintenance of equipment	1,300	1,300	1,300	-	-
Travel	75	75	75	-	-
Insurance	1,200	1,200	1,200	-	-
	<u>13,690</u>	<u>13,690</u>	<u>13,690</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 54,774</u>	<u>\$ 54,774</u>	<u>\$ 54,774</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, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 5,520	\$ 5,520	\$ 5,520	\$ -	\$ -
Benefits	1,637	1,637	1,637	-	-
	<u>7,157</u>	<u>7,157</u>	<u>7,157</u>	<u>-</u>	<u>-</u>
Operations:					
Telephone	600	600	600	-	-
Rent and maintenance of space	532	532	532	-	-
Utilities	587	587	587	-	-
Insurance	600	600	600	-	-
	<u>2,319</u>	<u>2,319</u>	<u>2,319</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 9,476</u>	<u>\$ 9,476</u>	<u>\$ 9,476</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, 2011

Contract Period: 10/1/09 - 9/30/10

	Approved Budget	7/1/10 - 9/30/10 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 644	\$ 644	\$ 644	\$ -	\$ -

HELPING ALL VICTIMS IN NEED, INC.
PCAR - PHHSBG - CONTRACT NUMBER 5403
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
Year Ended June 30, 2011

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

	<u>Approved Budget</u>	<u>10/1/10 - 6/30/11 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>\$ 1,933</u>	<u>\$ 1,933</u>	<u>\$ 1,933</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, 2011

Contract Period: 11/1/09 - 10/31/10

	Approved Budget	7/1/10-10/31/10 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 3,412	\$ 3,412	\$ 3,412	\$ -	\$ -
Benefits	611	611	611	-	-
Total	<u>4,023</u>	<u>4,023</u>	<u>4,023</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, 2011

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

Budget Categories:	Approved Budget	11/1/10-6/30/11 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 6,132	\$ 6,132	\$ 6,132	\$ -	\$ -
Benefits	1,085	1,085	1,085	-	-
Total	<u>\$ 7,217</u>	<u>\$ 7,217</u>	<u>\$ 7,217</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, 2011

Contract Period: 8/1/10 - 6/30/11

	Approved Budget	8/1/10-6/30/11 Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 1,936	\$ 1,936	\$ 1,936	\$ -	\$ -
Benefits	-	-	-	-	-
Total	<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, 2011

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Act 44:					
Personnel	\$ 41,084	\$ 41,084	\$ 41,084	\$ -	\$ -
Operations	13,690	13,690	13,690	-	-
Title XX:					
Personnel	7,157	7,157	7,157	-	-
Operations	2,319	2,319	2,319	-	-
PHHSBG 10/09-9/10:					
Personnel	644	644	644	-	-
Operations	-	-	-	-	-
PHHSBG 10/10-9/11:					
Personnel	1,933	1,933	1,933	-	-
Operations	-	-	-	-	-
RAPE P&E 11/09-10/10:					
Personnel	3,412	3,412	3,412	-	-
Operations	611	611	611	-	-
RAPE P&E 11/10-10/11:					
Personnel	7,217	7,217	7,217	-	-
Operations	-	-	-	-	-
SASP 8/1/10-6/30/11					
Personnel	1,936	1,936	1,936	-	-
Operations	-	-	-	-	-
	<u>\$ 80,003</u>	<u>\$ 80,003</u>	<u>\$ 80,003</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract received as of June 30, 2011	\$ 78,138
Approved contract receivable as of June 30, 2011	1,865
Total contract	<u>80,003</u>
Allowable costs	
Allowable costs	80,003
Questioned costs	-
	<u>80,003</u>
Due to (from) PCAR	<u>\$ -</u>

HELPING ALL VICTIMS IN NEED, INC.

VICTIMS OF CRIME ACT - VOCA

2008/2009/2010-VF-05-20181

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

WITH FUNDING RECONCILIATION

Year Ended June 30, 2011

Budget Categories:	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 53,474	\$ 53,474	\$ 53,474	\$ -	\$ -
Benefits	20,463	20,463	20,463	-	-
	<u>73,937</u>	<u>73,937</u>	<u>73,937</u>	<u>-</u>	<u>-</u>
Operations:					
Printing	128	128	128	-	-
Telephone	3,079	3,079	3,079	-	-
Utilities	3,372	3,372	3,372	-	-
Travel	393	393	393	-	-
	<u>6,972</u>	<u>6,972</u>	<u>6,972</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 80,909</u>	<u>\$ 80,909</u>	<u>\$ 80,909</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Available funding:

Amount paid by Pennsylvania Commission
on Crime and Delinquency by June 30, 2011

\$ 74,162

Amount due at June 30, 2011

6,747

Total contract

80,909

Allowable costs

Approved

80,909

Questioned costs

-

80,909

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, 2011

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 42,026	\$ 46,426	\$ 46,426	\$ 4,400	\$ -
Benefits	10,680	9,439	\$ 9,439	(1,241)	-
	<u>52,706</u>	<u>55,865</u>	<u>55,865</u>	<u>3,159</u>	<u>-</u>
Operations:					
Travel	534	2,724	2,724	2,190	-
Consultants	15,600	23,712	23,712	8,112	-
DA office	15,625	28,646	28,646	13,021	-
Supplies and operating expenses	47,947	21,465	21,465	(26,482)	-
	<u>79,706</u>	<u>76,547</u>	<u>76,547</u>	<u>(3,159)</u>	<u>-</u>
Total	<u>\$ 132,412</u>	<u>\$ 132,412</u>	<u>\$ 132,412</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Available funding:

Amount paid by Pennsylvania Commission on Crime and Delinquency by June 30, 2011	\$ 96,901
Amount due at June 30, 2011	<u>35,511</u>

Total contract 132,412

Allowable costs

Approved	132,412
Questioned costs	<u>-</u>
	<u>132,412</u>

Due to (from) Pennsylvania Commission
on Crime and Delinquency \$ -