

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2012



Wildeman and Obrock
Certified Public Accountants
A Professional Corporation

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INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statement of financial position of the Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties (a nonprofit organization) as of June 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year 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 audit. The prior year summarized comparative information has been derived from the Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties' June 30, 2011 financial statements and, in our report dated October 21, 2011, we expressed an unqualified opinion on those financial statements.

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; audit guidelines issued by the Pennsylvania Department of Public Welfare; and guidelines issued by the Pennsylvania Coalition Against Rape. Those standards require that we plan and perform the audit 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 audit provides 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 the Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2012, on our consideration of the Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents is 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 comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Wildeman and Obrock, CPA's

Wildeman and Obrock, CPA's, PC
November 12, 2012

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2012
(with summarized information as of June 30, 2011)**

ASSETS	2012	2011
Current Assets		
Cash	\$ 88,482	\$ 13,610
Certificate of deposit	-0-	32,344
Grants and contracts receivable	78,397	51,959
Other receivables	781	237
Pledges receivable, net	301	114
Prepaid expenses	9,569	11,543
Total current assets	<u>177,530</u>	<u>109,807</u>
Property and Equipment		
Land	17,966	17,966
Building	626,224	626,224
Office equipment	152,181	149,477
	<u>796,371</u>	<u>793,667</u>
Accumulated depreciation	284,158	259,948
Net property and equipment	<u>512,213</u>	<u>533,719</u>
Other Assets		
Beneficial interest in perpetual trust	16,793	16,793
Security deposit	2,000	2,000
Total other assets	<u>18,793</u>	<u>18,793</u>
Total assets	<u>\$ 708,536</u>	<u>\$ 662,319</u>
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Current portion of long-term debt	\$ 8,750	\$ 8,750
Lines of credit	51,876	56,462
Accounts payable	17,544	20,023
Accrued retirement	19,736	9,339
Accrued payroll	16,329	5,943
Accrued payroll taxes and withholdings	1,411	834
Total current liabilities	<u>115,646</u>	<u>101,351</u>
Long-Term Liabilities		
Mortgage payable, net of current portion	<u>68,337</u>	<u>77,537</u>
Total liabilities	<u>183,983</u>	<u>178,888</u>
Net Assets		
Unrestricted	499,735	451,385
Temporarily restricted	8,025	15,253
Permanently restricted	16,793	16,793
Total net assets	<u>524,553</u>	<u>483,431</u>
Total liabilities and net assets	<u>\$ 708,536</u>	<u>\$ 662,319</u>

See accompanying notes to the financial statements.

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012
(with summarized information for the year ended June 30, 2011)**

	2012			2011	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total All Funds	Total
SUPPORT AND REVENUE					
Grants and contracts:					
Pennsylvania Coalition Against Rape	\$ 309,770	\$ -0-	\$ -0-	\$ 309,770	\$ 317,940
STOP Grant	62,458	-0-	-0-	62,458	66,188
Victims of Crime Act	122,273	-0-	-0-	122,273	100,689
Lebanon County Children and Youth	-0-	-0-	-0-	-0-	1,250
Others	13,000	24,500	-0-	37,500	36,706
Donations	55,052	-0-	-0-	55,052	23,153
United Way	93,262	-0-	-0-	93,262	84,178
Special events	104,227	-0-	-0-	104,227	96,541
Miscellaneous	147	-0-	-0-	147	208
Distributions from and change in value of perpetual trust	603	-0-	-0-	603	608
Interest income	144	-0-	-0-	144	376
Total support and revenue before release of restrictions	760,936	24,500	-0-	785,436	727,837
Net assets released from restrictions	31,728	(31,728)	-0-	-0-	-0-
Total support and revenue	792,664	(7,228)	-0-	785,436	727,837
EXPENSES					
Program services	611,127	-0-	-0-	611,127	645,730
Management and general	65,146	-0-	-0-	65,146	66,319
Fundraising	68,041	-0-	-0-	68,041	73,631
Total expenses	744,314	-0-	-0-	744,314	785,680
CHANGE IN NET ASSETS	48,350	(7,228)	-0-	41,122	(57,843)
NET ASSETS, BEGINNING OF YEAR	451,385	15,253	16,793	483,431	541,274
NET ASSETS, END OF YEAR	<u>\$ 499,735</u>	<u>\$ 8,025</u>	<u>\$ 16,793</u>	<u>\$ 524,553</u>	<u>\$ 483,431</u>

See accompanying notes to the financial statements.

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2012
(with summarized information for the year ended June 30, 2011)**

EXPENSES	2012				2011
	Program Services	Management and General	Fundraising	Total	Total
Salaries	\$ 358,109	\$ 29,220	\$ 13,523	\$ 400,852	\$ 450,654
Payroll taxes	29,352	2,404	1,114	32,870	38,513
Retirement	6,876	608	287	7,771	9,452
Other benefits	36,317	2,805	1,279	40,401	45,347
Professional fees	40,804	11,412	2,190	54,406	33,367
Supplies	11,131	1,140	556	12,827	11,195
Building maintenance	8,676	907	444	10,027	11,326
Printing and duplicating	1,991	215	106	2,312	3,673
Telephone	10,988	975	461	12,424	13,972
Postage	1,344	131	63	1,538	2,231
Rental/maintenance of equipment	13,354	1,177	555	15,086	16,803
Conferences	4,646	-0-	-0-	4,646	-0-
Travel	15,725	1,028	445	17,198	13,044
Advertising	106	13	6	125	656
Education	2,641	280	5	2,926	595
Dues and memberships	664	177	44	885	575
Insurance	8,043	2,145	536	10,724	10,228
PCAR assessment	-0-	5,353	-0-	5,353	5,313
Rent and utilities	32,150	2,098	907	35,155	35,507
Volunteer recognition	335	38	19	392	266
Library	28	-0-	-0-	28	2,153
Miscellaneous	2,986	305	149	3,440	3,048
Client services	307	-0-	-0-	307	275
Interest expense	3,813	395	193	4,401	5,195
Depreciation	20,741	2,320	1,150	24,211	24,532
Total before special events	611,127	65,146	24,032	700,305	737,920
Special events	-0-	-0-	44,009	44,009	47,760
Total expenses	<u>\$ 611,127</u>	<u>\$ 65,146</u>	<u>\$ 68,041</u>	<u>\$ 744,314</u>	<u>\$ 785,680</u>

See accompanying notes to the financial statements.

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012
(with summarized information for the year ended June 30, 2011)**

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 41,122	\$(57,843)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	24,211	24,532
(Increase) decrease in:		
Grants and contracts receivable	(26,438)	6,899
Other receivables	(544)	568
Pledges receivable, net	(187)	1,140
Prepaid expenses	1,974	(8,415)
Accrued interest	62	42
Increase (decrease) in:		
Accounts payable	(2,479)	1,542
Deferred revenue	-0-	(803)
Accrued retirement	10,397	1,320
Accrued payroll	10,386	220
Accrued payroll taxes and withholdings	577	(162)
	<u>59,081</u>	<u>(30,960)</u>
Net cash provided by (used in) operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of certificate of deposit	-0-	(32,282)
Maturity of certificate of deposit	32,282	31,947
Purchase of property and equipment	(2,705)	(13,948)
	<u>29,577</u>	<u>(14,283)</u>
Net cash provided by (used in) investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings (repayments) on lines of credit	(4,586)	45,462
Payments on mortgage	(9,200)	(9,147)
	<u>(13,786)</u>	<u>36,315</u>
Net cash provided by (used in) financing activities		
NET INCREASE (DECREASE) IN CASH	74,872	(8,928)
CASH, BEGINNING OF YEAR	<u>13,610</u>	<u>22,538</u>
CASH, END OF YEAR	<u>\$ 88,482</u>	<u>\$ 13,610</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 4,510</u>	<u>\$ 5,010</u>

See accompanying notes to the financial statements.

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
NOTES TO FINANCIAL STATEMENTS**

JUNE 30, 2012

(with summarized information for the year ended June 30, 2011)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties (the Organization) was incorporated in the Commonwealth of Pennsylvania as a nonprofit corporation. The Organization provides various counseling and related services to the community, including a 24-Hour Hotline, 24-Hour Medical Accompaniment, 24-Hour Legal Accompaniment, Individual Counseling, Support Groups, Prevention Education Programs, Speaker's Bureau, School Programs, Empowerment Workshops, Information and Referral Services, and a Lending Library. The operations are conducted from facilities in Lebanon and Schuylkill Counties.

Basis of Accounting

The financial statements are prepared on the accrual basis in conformity with U.S. generally accepted accounting principles.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets as follows:

Unrestricted net assets - Net assets not subject to donor-imposed restrictions or stipulations as to purpose or use.

Temporarily restricted net assets - Those net assets which are restricted by donors for specific purposes or time periods.

Permanently restricted net assets - Those net assets which are subject to donor-imposed stipulations that require that they be maintained permanently by the Organization. Generally, the donor of these assets permit the use of all or part of the income earned on the related investments for general or specific purposes.

Support and Revenue

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions. Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

The Organization receives a significant portion of its support under grants from government agencies. Under these grant contracts, the Organization is reimbursed for its costs, up to a preapproved amount plus any subsequent funding. Typically, these grants are renewed on an annual basis with the level of funding determined annually. A significant reduction in the level of government revenue, if this were to occur, could have an adverse effect on the Organization's activities.

Property and Equipment

Property and equipment are stated at cost or fair market value if donated for assets with an initial useful life greater than one year. Additions in excess of \$1,000 are capitalized. Depreciation is provided using primarily the straight-line method over the following estimated useful lives of the assets:

Building	39 years
Office equipment	5 - 7 years

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(with summarized information for the year ended June 30, 2011)**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising

Advertising costs are expensed as incurred. Advertising costs totaled \$125 and \$656 for the years ended June 30, 2012 and 2011, respectively.

Income Taxes

The Organization is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

Donated Materials and Services

Materials and other assets received as donations are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt.

Contributed services are reported as contributions at their fair value if such services create or enhance nonfinancial assets, or would have been purchased if not provided by donation, require specialized skills, and are provided by individuals possessing such specialized skills.

A number of volunteers donate significant amounts of their time to the Organization's activities. The value of these contributed services is not reflected in these financial statements because they do not meet the criteria outlined above.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, 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. Actual results could differ from those estimates.

Concentration of Credit Risk

The Organization maintains its cash and investment accounts in commercial financial institutions. The cash balances in each institution are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2012 and 2011, the Organization did not have any uninsured cash balances.

NOTE 2: PENNSYLVANIA COALITION AGAINST RAPE CONTRACT

Sexual Assault Budget

For the year ended June 30, 2012, total sexual assault expenditures for the Organization were \$373,696.

Match Requirements

Under the terms of the grant contracts with PCAR, the Organization is required to raise matching funds of at least 20% of the grant award. During the year ended June 30, 2012, the Organization met or exceeded these requirements. These monies were expended during the current contract period.

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(with summarized information for the year ended June 30, 2011)**

NOTE 2: PENNSYLVANIA COALITION AGAINST RAPE CONTRACT (continued)

Interest Income

The Organization did not earn any interest on excess program funds for the year ended June 30, 2012.

Federal Awards

The Organization did not expend, on an agency-wide basis, federal financial awards in excess of \$500,000 during the fiscal year ended June 30, 2012.

NOTE 3: PLEDGES RECEIVABLE, NET

The following is a summary of pledges receivable as of June 30, 2012 and 2011, by expected period of payment:

	2012	2011
Receivable in less than one year	\$ 3,739	\$ 3,764
Receivable in one to five years	1,108	1,408
	4,847	5,172
Less discount to net present value	(46)	(58)
Less reserve for uncollectible accounts	(4,500)	(5,000)
Pledges receivable, net	\$ 301	\$ 114

Pledges that are expected to be collected after one year are discounted using a rate of 4.15%. The reserve for uncollectible accounts is calculated based on historical collection rates and specific identification of uncollectible accounts.

NOTE 4: BENEFICIAL INTEREST IN PERPETUAL TRUST

The Organization is designated as a one-third income beneficiary of an irrevocable perpetual trust held by a third party trustee. The Organization has an irrevocable right to receive the income earned on the trust assets, but will never receive the trust corpus. The trust is reported in the permanently restricted net asset class and the reported value is measured by the fair value of the trust assets as provided by the trustee. Distributions from the trust are unrestricted and totaled \$603 and \$608 for the years ended June 30, 2012 and 2011, respectively.

NOTE 5: LINES OF CREDIT

At June 30, 2012, the Organization has a \$50,000 unsecured demand line of credit with a bank. Interest is charged at the bank's prime rate, 3.25% at June 30, 2012 and 2011. The borrowings payable against this line were \$49,876 and \$38,654 at June 30, 2012 and 2011, respectively.

At June 30, 2012, the Organization has a demand line of credit with a bank in the amount of \$75,000, with interest at the Wall Street Journal U.S. Prime Index, except that under no circumstances will the interest rate be less than 4.00% (4.00% at June 30, 2012 and 2011). This line of credit is secured by inventory, chattel paper, accounts receivable, equipment and general intangibles. The borrowings payable against this line at June 30, 2012 and 2011 were \$2,000 and \$17,808, respectively.

Interest paid was \$1,798 and \$1,999 for the years ended June 30, 2012 and 2011, respectively.

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(with summarized information for the year ended June 30, 2011)**

NOTE 6: LONG-TERM DEBT

The balance of the mortgage payable was \$154,174, of which \$77,087 (SARCC's portion) is reflected as a liability on the Statement of Financial Position at June 30, 2012. (See Note 11) The note requires monthly principal payments of \$1,458, plus interest at the bank's prime rate, 3.25% at June 30, 2012. The mortgage is secured by property. The mortgage initially was scheduled to mature in May 2007; however, it was refinanced during 2007 and is scheduled to mature in 2023.

The annual requirements for principal payments for the next five years and thereafter is as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2013	\$ 8,750
2014	8,750
2015	8,750
2016	8,750
2017	8,750
Thereafter	<u>33,337</u>
	<u>\$ 77,087</u>

Interest paid was \$2,712 and \$3,011 for the years ended June 30, 2012 and 2011, respectively.

NOTE 7: LEASES

The Organization leases its Schuylkill County office under the term of a long-term lease that expires on October 31, 2014. Additionally, the Organization leases a copier under a five year lease that expires August 2014.

Future minimum rental commitments for noncancelable leases with terms in excess of one year are as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2013	\$ 28,063
2014	29,063
2015	9,344

Rental expense related to such leases was \$26,063 for the years ended June 30, 2012 and 2011.

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(with summarized information for the year ended June 30, 2011)**

NOTE 8: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets were available for the following purposes:

	<u>2012</u>	<u>2011</u>
Pledges receivable	\$ 301	\$ 114
Live the Green Dot Violence Prevention Program	3,224	1,000
Building Healthy Relationships Summer Program	4,500	-0-
Victim Advocate	-0-	10,000
Training and supplying medical advocates	-0-	1,800
Purchase of security system	-0-	2,339
	<u> </u>	<u> </u>
Total temporarily restricted net assets	<u>\$ 8,025</u>	<u>\$ 15,253</u>

NOTE 9: RETIREMENT PLAN

The Organization sponsors a SEP plan for eligible employees. Retirement expense was \$7,771 and \$9,452 for the years ended June 30, 2012 and 2011, respectively.

NOTE 10: SPECIAL EVENTS

During fiscal years 2012 and 2011, the Organization held the following special events:

	<u>Gross Revenue</u>	<u>Direct Expenses</u>	<u>Net Income</u>	
			<u>2012</u>	<u>2011</u>
Bingo	\$ 36,841	\$ 22,221	\$ 14,620	\$ 10,302
Monte Carlo Night	35,463	7,712	27,751	21,631
Survival Walk	9,374	2,164	7,210	4,622
Teas	2,920	260	2,660	2,050
Poker Run	2,346	889	1,457	1,879
Walk a Mile in Her Shoes	11,431	6,980	4,451	6,338
Others	5,852	3,783	2,069	1,959
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 104,227</u>	<u>\$ 44,009</u>	<u>\$ 60,218</u>	<u>\$ 48,781</u>

NOTE 11: COMMITMENTS - ALLIANCE PROJECT

During 2001, the Organization entered into an agreement with the Lebanon Family Health Services, Inc., forming the Alliance Project. The purpose of this joint venture is to solicit funds for, construct, and maintain a new office building. The Alliance Project is located on Cumberland Street, Lebanon, Pennsylvania. Revenues and expenses of the Alliance Project are to be split between the two organizations. Expenses are allocated based upon the square footage of occupancy.

NOTE 12: SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 12, 2012, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 WITH FUNDING RECONCILIATION
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

BUDGET CATEGORIES	APPROVED BUDGET	REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
			TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Act 44:					
Personnel	\$ 75,107	\$ 75,107	\$ 75,107	\$ -0-	\$ -0-
Operations	10,036	10,036	10,036	-0-	-0-
Title XX:					
Personnel	15,700	15,700	15,700	-0-	-0-
Operations	-0-	-0-	-0-	-0-	-0-
SASP:					
Personnel	-0-	-0-	-0-	-0-	-0-
Operations	3,139	3,139	3,139	-0-	-0-
PHHSBG:					
Personnel	3,437	3,437	3,437	-0-	-0-
Operations	-0-	-0-	-0-	-0-	-0-
RP&E:					
Personnel	17,156	17,156	17,156	-0-	-0-
Operations	-0-	-0-	-0-	-0-	-0-
Totals	<u>\$ 124,575</u>	<u>\$ 124,575</u>	<u>\$ 124,575</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

FUNDING RECONCILIATION

Approved contract received as of June 30, 2012	\$ 118,524	
Approved contract receivable at June 30, 2012	<u>6,051</u>	\$ 124,575
Allowable costs:		
Allowable Costs	124,575	
Questioned Costs	<u>-0-</u>	<u>124,575</u>
Due to (from) PCAR		<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 ACT 44
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

BUDGET CATEGORIES	APPROVED BUDGET	REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
			TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Personnel:					
Salaries	\$ 68,689	\$ 68,689	\$ 68,689	\$ -0-	\$ -0-
Benefits	6,418	6,418	6,418	-0-	-0-
Total Personnel	75,107	75,107	75,107	-0-	-0-
Operations:					
Consultant fees	2,000	2,200	2,200	200	-0-
Office supplies	3,000	3,134	3,134	134	-0-
Utilities	3,000	3,000	3,000	-0-	-0-
Travel	750	416	416	(334)	-0-
Insurance	1,286	1,286	1,286	-0-	-0-
Total Operations	10,036	10,036	10,036	-0-	-0-
Totals	\$ 85,143	\$ 85,143	\$ 85,143	\$ -0-	\$ -0-

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 TITLE XX
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

BUDGET CATEGORIES	APPROVED BUDGET	REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
			TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Personnel:					
Salaries	\$ 15,200	\$ 15,200	\$ 15,200	\$ -0-	\$ -0-
Benefits	500	500	500	-0-	-0-
Total Personnel	<u>\$ 15,700</u>	<u>\$ 15,700</u>	<u>\$ 15,700</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 SEXUAL ASSAULT SERVICES PROGRAM GRANT
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

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

<u>BUDGET CATEGORIES</u>	<u>APPROVED BUDGET</u>	<u>REPORTED COSTS</u>	<u>ALLOWABLE COSTS PER AUDIT</u>		
			<u>TOTAL</u>	<u>OVER (UNDER) BUDGET</u>	<u>QUESTIONED COSTS</u>
Operations:					
Utilities	\$ 3,139	\$ 3,139	\$ 3,139	\$ -0-	\$ -0-
Total Operations	<u>\$ 3,139</u>	<u>\$ 3,139</u>	<u>\$ 3,139</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

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

<u>BUDGET CATEGORIES</u>	<u>APPROVED BUDGET</u>	<u>10/1/10 - 6/30/11 REPORTED COSTS</u>	<u>7/1/11- 9/30/11 REPORTED COSTS</u>	<u>ALLOWABLE COSTS PER AUDIT</u>		
				<u>CONTRACT TOTAL</u>	<u>OVER (UNDER) BUDGET</u>	<u>QUESTIONED COSTS</u>
Personnel:						
Salaries	\$ 3,437	\$ 2,578	\$ 859	\$ 3,437	\$ -0-	\$ -0-
Total Personnel	\$ 3,437	\$ 2,578	\$ 859	\$ 3,437	\$ -0-	\$ -0-

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

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

<u>BUDGET CATEGORIES</u>	<u>APPROVED BUDGET</u>	<u>10/1/11 - 6/30/12 REPORTED COSTS</u>	<u>ALLOWABLE COSTS PER AUDIT</u>		
			<u>TOTAL</u>	<u>OVER (UNDER) BUDGET</u>	<u>QUESTIONED COSTS</u>
Personnel:					
Salaries	\$ 3,246	\$ 2,578	\$ 2,578	\$(668)	\$ -0-
Total Personnel	<u>\$ 3,246</u>	<u>\$ 2,578</u>	<u>\$ 2,578</u>	<u>\$(668)</u>	<u>\$ -0-</u>

Note: All funds were not spent as of 6/30/12 due to the fact that the contract does not end until 9/30/12

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 RAPE PREVENTION AND EDUCATION
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

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

<u>BUDGET CATEGORIES</u>	<u>APPROVED BUDGET</u>	<u>11/1/10-6/30/11 REPORTED COSTS</u>	<u>7/1/11-10/31/11 REPORTED COSTS</u>	<u>ALLOWABLE COSTS PER AUDIT</u>		
				<u>CONTRACT TOTAL</u>	<u>OVER (UNDER) BUDGET</u>	<u>QUESTIONED COSTS</u>
Personnel:						
Salaries	\$ 17,999	\$ 12,631	\$ 5,368	\$ 17,999	\$ -0-	\$ -0-
Total Personnel	<u>\$ 17,999</u>	<u>\$ 12,631</u>	<u>\$ 5,368</u>	<u>\$ 17,999</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 RAPE PREVENTION AND EDUCATION
 PCAR CONTRACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

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

<u>BUDGET CATEGORIES</u>	<u>APPROVED BUDGET</u>	<u>11/1/11-6/30/12 REPORTED COSTS</u>	<u>ALLOWABLE COSTS PER AUDIT</u>		
			<u>TOTAL</u>	<u>OVER (UNDER) BUDGET</u>	<u>QUESTIONED COSTS</u>
Personnel:					
Salaries	\$ 17,682	\$ 11,788	\$ 11,788	\$(5,894)	\$ -0-
Total Personnel	<u>\$ 17,682</u>	<u>\$ 11,788</u>	<u>\$ 11,788</u>	<u>\$(5,894)</u>	<u>\$ -0-</u>

Note: All funds were not spent as of 6/30/12 due to the fact that the contract does not end until 10/31/12

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF ACTIVITIES
 VICTIMS OF CRIME ACT - LEBANON
 YEAR ENDED JUNE 30, 2012**

	BUDGET	ACTUAL
REVENUES		
Victims of Crime Act	\$ 46,679	\$ 46,500
Total Revenues	46,679	46,500
 EXPENSES		
Salaries	46,679	46,500
Total Expenses	46,679	46,500
 CHANGE IN NET ASSETS	-0-	-0-
 NET ASSETS, BEGINNING	-0-	-0-
 NET ASSETS, ENDING	\$ -0-	\$ -0-

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF ACTIVITIES
 STOP GRANT - LEBANON
 YEAR ENDED JUNE 30, 2012**

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

	<u>BUDGET</u>	<u>1/1/11 - 6/30/11 ACTUAL</u>	<u>7/1/11 - 12/31/11 ACTUAL</u>	<u>TOTAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES					
STOP Grant	\$ 31,250	\$ 15,500	\$ 15,750	\$ 31,250	\$ -0-
Total Revenues	<u>31,250</u>	<u>15,500</u>	<u>15,750</u>	<u>31,250</u>	<u>-0-</u>
EXPENSES					
Salaries	30,899	15,500	15,750	31,250	351
Travel	<u>351</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(351)</u>
Total Expenses	<u>31,250</u>	<u>15,500</u>	<u>15,750</u>	<u>31,250</u>	<u>-0-</u>
CHANGE IN NET ASSETS	-0-	-0-	-0-	-0-	-0-
NET ASSETS, BEGINNING	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
NET ASSETS, ENDING	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF ACTIVITIES
 STOP GRANT - LEBANON
 YEAR ENDED JUNE 30, 2012**

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

	<u>BUDGET</u>	<u>1/1/12 - 6/30/12 ACTUAL</u>
REVENUES		
STOP Grant	\$ 31,250	\$ 15,640
Total Revenues	<u>31,250</u>	<u>15,640</u>
 EXPENSES		
Salaries	30,899	15,640
Travel	<u>351</u>	<u>-0-</u>
Total Expenses	<u>31,250</u>	<u>15,640</u>
 CHANGE IN NET ASSETS	-0-	-0-
 NET ASSETS, BEGINNING	<u>-0-</u>	<u>-0-</u>
 NET ASSETS, ENDING	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 COMBINED SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 WITH FUNDING RECONCILIATION
 PCAR CONTRACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

BUDGET CATEGORIES	APPROVED BUDGET	REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
			TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Act 44:					
Personnel	\$ 109,359	\$ 109,359	\$ 109,359	\$ -0-	\$ -0-
Operations	17,536	17,536	17,536	-0-	-0-
Title XX:					
Personnel	23,197	23,197	23,197	-0-	-0-
Operations	-0-	-0-	-0-	-0-	-0-
SASP:					
Personnel	-0-	-0-	-0-	-0-	-0-
Operations	5,136	5,136	5,136	-0-	-0-
PHHSBG:					
Personnel	5,028	5,028	5,028	-0-	-0-
Operations	-0-	-0-	-0-	-0-	-0-
RP&E:					
Personnel	23,252	23,252	23,252	-0-	-0-
Operations	1,687	1,687	1,687	-0-	-0-
Totals	<u>\$ 185,195</u>	<u>\$ 185,195</u>	<u>\$ 185,195</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

FUNDING RECONCILIATION

Approved contract received as of June 30, 2012	\$ 175,790	
Approved contract receivable at June 30, 2012	9,405	
		\$ 185,195
Allowable costs:		
Allowable Costs	185,195	
Questioned Costs	-0-	
		185,195
Due to (from) PCAR		\$ -0-

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
ACT 44
PCAR CONTRACT - SCHUYLKILL
YEAR ENDED JUNE 30, 2012**

BUDGET CATEGORIES	APPROVED BUDGET	REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
			TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Personnel:					
Salaries	\$ 86,900	\$ 84,205	\$ 84,205	\$ (2,695)	\$ -0-
Benefits	22,459	25,154	25,154	2,695	-0-
Total Personnel	109,359	109,359	109,359	-0-	-0-
Operations:					
Consultant fees	2,000	2,000	2,000	-0-	-0-
Audit fees	1,000	1,000	1,000	-0-	-0-
Office supplies	1,800	1,800	1,800	-0-	-0-
Telephone	1,500	1,500	1,500	-0-	-0-
Postage	400	355	355	(45)	-0-
Rent and maintenance of space	3,536	3,581	3,581	45	-0-
Utilities	2,000	2,000	2,000	-0-	-0-
Rent and maintenance of equipment	2,400	2,400	2,400	-0-	-0-
Travel	1,200	1,200	1,200	-0-	-0-
Insurance	1,700	1,700	1,700	-0-	-0-
Total Operations	17,536	17,536	17,536	-0-	-0-
Totals	\$ 126,895	\$ 126,895	\$ 126,895	\$ -0-	\$ -0-

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 WITH FUNDING RECONCILIATION
 TITLE XX
 PCAR CONTRACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

BUDGET CATEGORIES	APPROVED BUDGET	REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
			TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Personnel:					
Salaries	\$ 22,697	\$ 22,697	\$ 22,697	\$ -0-	\$ -0-
Benefits	500	500	500	-0-	-0-
Total Personnel	<u>\$ 23,197</u>	<u>\$ 23,197</u>	<u>\$ 23,197</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 SEXUAL ASSAULT SERVICES PROGRAM GRANT
 PCAR CONTRACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

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

<u>BUDGET CATEGORIES</u>	<u>APPROVED BUDGET</u>	<u>REPORTED COSTS</u>	<u>ALLOWABLE COSTS PER AUDIT</u>		
			<u>TOTAL</u>	<u>OVER (UNDER) BUDGET</u>	<u>QUESTIONED COSTS</u>
Operations:					
Rent and maintenance					
of equipment	\$ 4,000	\$ 4,000	\$ 4,000	\$ -0-	\$ -0-
Travel	1,136	1,136	1,136	-0-	-0-
Total Operations	<u>\$ 5,136</u>	<u>\$ 5,136</u>	<u>\$ 5,136</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT
 PCAR CONTRACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

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

BUDGET CATEGORIES	APPROVED BUDGET	10/1/10- 6/30/11 REPORTED COSTS	7/1/11- 9/30/11 REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
				CONTRACT TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Personnel:						
Salaries	\$ 5,028	\$ 3,771	\$ 1,257	\$ 5,028	\$ -0-	\$ -0-
Total Personnel	<u>\$ 5,028</u>	<u>\$ 3,771</u>	<u>\$ 1,257</u>	<u>\$ 5,028</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT
 PCAR CONTRACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

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

<u>BUDGET CATEGORIES</u>	<u>APPROVED BUDGET</u>	<u>10/1/11- 6/30/12 REPORTED COSTS</u>	<u>ALLOWABLE COSTS PER AUDIT</u>		
			<u>TOTAL</u>	<u>OVER (UNDER) BUDGET</u>	<u>QUESTIONED COSTS</u>
Personnel:					
Salaries	\$ 4,749	\$ 3,771	\$ 3,771	\$(978)	\$ -0-
Total Personnel	<u>\$ 4,749</u>	<u>\$ 3,771</u>	<u>\$ 3,771</u>	<u>\$(978)</u>	<u>\$ -0-</u>

Note: All funds were not spent as of 6/30/12 due to the fact that the contract does not end until 9/30/12

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 RAPE PREVENTION AND EDUCATION
 PCAR CONTRACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

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

BUDGET CATEGORIES	APPROVED BUDGET	11/1/10- 6/30/11 REPORTED COSTS	7/1/11- 10/31/11 REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
				CONTRACT TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Personnel:						
Salaries	\$ 22,702	\$ 15,965	\$ 6,737	\$ 22,702	\$ -0-	\$ -0-
Benefits	2,396	1,685	711	2,396	-0-	-0-
Total Personnel	25,098	17,650	7,448	25,098	-0-	-0-
Operations:						
Telephone	1,066	711	355	1,066	-0-	-0-
Total Operations	1,066	711	355	1,066	-0-	-0-
Totals	\$ 26,164	\$ 18,361	\$ 7,803	\$ 26,164	\$ -0-	\$ -0-

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 RAPE PREVENTION AND EDUCATION
 PCAR CONTRACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

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

BUDGET CATEGORIES	APPROVED BUDGET	11/1/11-6/30/12 REPORTED COSTS	ALLOWABLE COSTS PER AUDIT		
			TOTAL	OVER (UNDER) BUDGET	QUESTIONED COSTS
Personnel:					
Salaries	\$ 21,619	\$ 14,413	\$ 14,413	\$(7,206)	\$ -0-
Benefits	2,086	1,391	1,391	(695)	-0-
Total Personnel	<u>23,705</u>	<u>15,804</u>	<u>15,804</u>	<u>(7,901)</u>	<u>-0-</u>
Operations:					
Travel	1,998	1,332	1,332	(666)	-0-
Total Operations	<u>1,998</u>	<u>1,332</u>	<u>1,332</u>	<u>(666)</u>	<u>-0-</u>
Totals	<u>\$ 25,703</u>	<u>\$ 17,136</u>	<u>\$ 17,136</u>	<u>\$(8,567)</u>	<u>\$ -0-</u>

Note: All funds were not spent as of 6/30/12 due to the fact that the contract does not end until 10/31/12

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF ACTIVITIES
 VICTIMS OF CRIME ACT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES			
Victims of Crime Act	\$ 75,773	\$ 75,773	\$ -0-
Total Revenues	<u>75,773</u>	<u>75,773</u>	<u>-0-</u>
 EXPENSES			
Salaries	60,210	53,158	(7,052)
Employee benefits	8,588	14,759	6,171
Travel	6,018	6,899	881
Supplies	<u>957</u>	<u>957</u>	<u>-0-</u>
Total Expenses	<u>75,773</u>	<u>75,773</u>	<u>-0-</u>
 CHANGE IN NET ASSETS	 -0-	 -0-	 -0-
NET ASSETS, BEGINNING	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
NET ASSETS, ENDING	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF ACTIVITIES
 STOP GRANT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

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

	<u>BUDGET</u>	<u>1/1/11 - 6/30/11 ACTUAL</u>	<u>7/1/11 - 12/31/11 ACTUAL</u>	<u>TOTAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES					
STOP Grant	\$ 31,250	\$ 15,747	\$ 15,503	\$ 31,250	\$ -0-
Total Revenues	<u>31,250</u>	<u>15,747</u>	<u>15,503</u>	<u>31,250</u>	<u>-0-</u>
EXPENSES					
Salaries	30,899	15,747	15,503	31,250	351
Travel	<u>351</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(351)</u>
Total Expenses	<u>31,250</u>	<u>15,747</u>	<u>15,503</u>	<u>31,250</u>	<u>-0-</u>
CHANGE IN NET ASSETS	-0-	-0-	-0-	-0-	-0-
NET ASSETS, BEGINNING	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
NET ASSETS, ENDING	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
 CENTER OF LEBANON AND SCHUYLKILL COUNTIES
 SCHEDULE OF ACTIVITIES
 STOP GRANT - SCHUYLKILL
 YEAR ENDED JUNE 30, 2012**

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

	<u>BUDGET</u>	<u>1/1/12 - 6/30/12 ACTUAL</u>
REVENUES		
STOP Grant	<u>\$ 31,250</u>	<u>\$ 15,565</u>
Total Revenues	<u>31,250</u>	<u>15,565</u>
 EXPENSES		
Salaries	30,899	15,565
Travel	<u>351</u>	<u>-0-</u>
Total Expenses	<u>31,250</u>	<u>15,565</u>
 CHANGE IN NET ASSETS	-0-	-0-
 NET ASSETS, BEGINNING	<u>-0-</u>	<u>-0-</u>
 NET ASSETS, ENDING	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2012**

	<u>LEBANON</u>	<u>SCHUYLKILL</u>	<u>ELIMINATIONS</u>	<u>TOTAL</u>
ASSETS				
Current Assets				
Cash	\$ 76,880	\$ 11,602	\$ -0-	\$ 88,482
Grants and contracts receivable	25,318	53,079	-0-	78,397
Other receivables	37,721	645	(37,585)	781
Pledges receivable, net	301	-0-	-0-	301
Prepaid expenses	4,171	5,398	-0-	9,569
Total current assets	<u>144,391</u>	<u>70,724</u>	<u>(37,585)</u>	<u>177,530</u>
Property and Equipment				
Land	17,966	-0-	-0-	17,966
Building	626,224	-0-	-0-	626,224
Office equipment	142,088	10,093	-0-	152,181
	<u>786,278</u>	<u>10,093</u>	<u>-0-</u>	<u>796,371</u>
Accumulated depreciation	281,204	2,954	-0-	284,158
Net property and equipment	<u>505,074</u>	<u>7,139</u>	<u>-0-</u>	<u>512,213</u>
Other Assets				
Beneficial interest in perpetual trust	-0-	16,793	-0-	16,793
Security deposit	-0-	2,000	-0-	2,000
Total other assets	<u>-0-</u>	<u>18,793</u>	<u>-0-</u>	<u>18,793</u>
Total assets	<u>\$ 649,465</u>	<u>\$ 96,656</u>	<u>\$(37,585)</u>	<u>\$ 708,536</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Current portion of long-term debt	\$ 8,750	\$ -0-	\$ -0-	\$ 8,750
Lines of credit	-0-	51,876	-0-	51,876
Accounts payable	15,391	2,153	-0-	17,544
Other payables	-0-	37,585	(37,585)	-0-
Accrued retirement	10,314	9,422	-0-	19,736
Accrued payroll	9,804	6,525	-0-	16,329
Accrued payroll taxes and withholdings	822	589	-0-	1,411
Total current liabilities	<u>45,081</u>	<u>108,150</u>	<u>(37,585)</u>	<u>115,646</u>
Long-Term Liabilities				
Mortgage payable, net of current portion	68,337	-0-	-0-	68,337
Total liabilities	<u>113,418</u>	<u>108,150</u>	<u>(37,585)</u>	<u>183,983</u>
Net Assets (Deficit)				
Unrestricted	528,022	(28,287)	-0-	499,735
Temporarily restricted	8,025	-0-	-0-	8,025
Permanently restricted	-0-	16,793	-0-	16,793
Total net assets (deficit)	<u>536,047</u>	<u>(11,494)</u>	<u>-0-</u>	<u>524,553</u>
Total liabilities and net assets	<u>\$ 649,465</u>	<u>\$ 96,656</u>	<u>\$(37,585)</u>	<u>\$ 708,536</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012**

	<u>LEBANON</u>	<u>SCHUYLKILL</u>	<u>TOTAL</u>
SUPPORT AND REVENUE			
Grants and contracts:			
Pennsylvania Coalition Against Rape	\$ 124,575	\$ 185,195	\$ 309,770
STOP Grant	31,390	31,068	62,458
Victims of Crime Act	46,500	75,773	122,273
Others	37,000	500	37,500
Donations	41,456	13,596	55,052
United Way	70,579	22,683	93,262
Special events	92,343	11,884	104,227
Miscellaneous	147	-0-	147
Distributions from and change in value of perpetual trust	-0-	603	603
Interest income	144	-0-	144
	<u>444,134</u>	<u>341,302</u>	<u>785,436</u>
Total support and revenue			
EXPENSES			
Program services	297,459	313,668	611,127
Management and general	42,457	22,689	65,146
Fundraising	54,348	13,693	68,041
	<u>394,264</u>	<u>350,050</u>	<u>744,314</u>
Total expenses			
CHANGE IN NET ASSETS	49,870	(8,748)	41,122
NET ASSETS (DEFICIT), BEGINNING OF YEAR	<u>486,177</u>	<u>\$(2,746)</u>	<u>483,431</u>
NET ASSETS (DEFICIT), END OF YEAR	<u>\$ 536,047</u>	<u>\$(11,494)</u>	<u>\$ 524,553</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
SCHEDULE OF BUDGETED AND ACTUAL SUPPORT, REVENUE AND EXPENSES
LEBANON
YEAR ENDED JUNE 30, 2012**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE OVER (UNDER)</u>
SUPPORT AND REVENUE			
Pennsylvania Coalition Against Rape	\$ 125,365	\$ 124,575	\$(790)
STOP Grant	31,250	31,390	140
Victims of Crime Act	46,679	46,500	(179)
United Way	66,750	70,579	3,829
Lebanon County Children and Youth	1,050	-0-	(1,050)
Lebanon County MH/MR	1,000	-0-	(1,000)
Other grants	42,500	37,000	(5,500)
Fundraising, donations, and interest	83,116	133,943	50,827
Miscellaneous	-0-	147	147
	<u>397,710</u>	<u>444,134</u>	<u>46,424</u>
EXPENSES			
Salaries	230,332	183,547	(46,785)
Payroll taxes and employee benefits	45,008	35,301	(9,707)
Professional fees	21,246	43,790	22,544
Supplies	5,227	9,972	4,745
Building maintenance	8,696	8,105	(591)
Printing and duplicating	1,239	1,995	756
Telephone	5,841	7,084	1,243
Postage	1,007	1,079	72
Rental/maintenance of equipment	6,260	8,447	2,187
Conferences	-0-	4,646	4,646
Travel	1,628	3,364	1,736
Advertising	400	125	(275)
Education	300	2,676	2,376
Dues and memberships	690	485	(205)
Insurance	6,310	8,655	2,345
PCAR assessment	2,507	2,148	(359)
Rent and utilities	6,893	6,808	(85)
Volunteer recognition	400	369	(31)
Library	50	28	(22)
Miscellaneous	925	2,663	1,738
Client services	335	307	(28)
Special events	39,231	36,973	(2,258)
Interest expense	13,185	3,505	(9,680)
	<u>397,710</u>	<u>372,072</u>	<u>(25,638)</u>
INCREASE IN NET ASSETS BEFORE DEPRECIATION	-0-	72,062	72,062
Depreciation	-0-	22,192	22,192
INCREASE IN NET ASSETS	<u>\$ -0-</u>	<u>\$ 49,870</u>	<u>\$ 49,870</u>

**SEXUAL ASSAULT RESOURCE AND COUNSELING
CENTER OF LEBANON AND SCHUYLKILL COUNTIES
SCHEDULE OF BUDGETED AND ACTUAL SUPPORT, REVENUE AND EXPENSES
SCHUYLKILL
YEAR ENDED JUNE 30, 2012**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE OVER (UNDER)</u>
SUPPORT AND REVENUE			
Pennsylvania Coalition Against Rape	\$ 186,707	\$ 185,195	\$(1,512)
STOP Grant	31,250	31,068	(182)
Victims of Crime Act	95,727	75,773	(19,954)
United Way	2,500	22,683	20,183
Other grants	15,190	500	(14,690)
Fundraising, donations, and interest	3,000	26,083	23,083
	<u>334,374</u>	<u>341,302</u>	<u>6,928</u>
EXPENSES			
Salaries	218,680	217,305	(1,375)
Payroll taxes and employee benefits	43,699	45,742	2,043
Professional fees	11,096	10,615	(481)
Supplies	2,410	2,855	445
Building maintenance	1,440	1,921	481
Printing and duplicating	200	318	118
Telephone	4,370	5,340	970
Postage	500	459	(41)
Rental/maintenance of equipment	5,000	6,639	1,639
Conferences	-0-	-0-	-0-
Travel	9,000	13,834	4,834
Advertising	-0-	-0-	-0-
Education	300	250	(50)
Dues and memberships	50	400	350
Insurance	5,285	2,069	(3,216)
PCAR assessment	3,734	3,205	(529)
Rent and utilities	27,610	28,347	737
Volunteer recognition	50	24	(26)
Miscellaneous	550	777	227
Client services	200	-0-	(200)
Special events	200	7,035	6,835
Interest expense	-0-	896	896
	<u>334,374</u>	<u>348,031</u>	<u>13,657</u>
Total expenses before depreciation	<u>334,374</u>	<u>348,031</u>	<u>13,657</u>
DECREASE IN NET ASSETS BEFORE DEPRECIATION	-0-	(6,729)	(6,729)
Depreciation	<u>-0-</u>	<u>2,019</u>	<u>2,019</u>
DECREASE IN NET ASSETS	<u>\$ -0-</u>	<u>\$(8,748)</u>	<u>\$(8,748)</u>

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

Board of Directors
Sexual Assault Resource and Counseling
Center of Lebanon and Schuylkill Counties
Lebanon, Pennsylvania

We have audited the financial statements of the Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties (a nonprofit organization) as of and for the years ended June 30, 2012, and have issued our report thereon dated November 12, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit guidelines issued by the Pennsylvania Department of Public Welfare; and guidelines issued by the Pennsylvania Coalition Against Rape.

Internal Control Over Financial Reporting

Management of the Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Survivors, 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 Survivors, 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sexual Assault Resource and Counseling Center of Lebanon and Schuylkill Counties' 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 management, the Board of Directors, others within the entity, the Department of Public Welfare, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wildeman and Obrock, CPA's

Wildeman and Obrock, CPA's, PC
November 12, 2012