

The Rape Crisis Center

**Financial Statements
and Compliance Report**

June 30, 2013 and 2012

SCHRIVER | CARMONA | CARRERA PL.L.C.

Certified Public Accountants

The Rape Crisis Center

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Independent Auditor's Report

To the Board of Trustees of
The Rape Crisis Center

Report on the Financial Statements

We have audited the accompanying financial statements of The Rape Crisis Center (the Center) (a nonprofit organization), which comprise the statements 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 The Rape Crisis Center as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Independent Auditor's Report (Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2013, on our consideration of the Center'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 the Center's internal control over financial reporting and compliance.



Schrive, Carmona & Carrera, PLLC

San Antonio, Texas

September 26, 2013

Financial Statements

The Rape Crisis Center

Statements of Financial Position June 30, 2013 and 2012 (Restated)

Assets	2013	2012 (Restated)
Cash and Cash Equivalents	\$ 91,315	\$ 13,960
Accounts Receivable:		
Grants Receivable	68,198	84,796
United Way Services Funding for the next Fiscal Year	317,750	291,307
Pledges Receivable, net of allowance for doubtful accounts	71,770	94,146
Prepays	5,551	11,539
Property and Equipment, net of accumulated depreciation	16,254	23,212
Total Assets	\$ 570,838	\$ 518,960
 Liabilities and Net Assets		
Liabilities:		
Accounts Payable	\$ 23,105	\$ 32,406
Accrued Expenses	19,939	41,552
Line of Credit	-	80,934
Notes Payable	80,934	-
Total Liabilities	123,978	154,892
Net Assets:		
Unrestricted	(28,778)	(62,520)
Temporarily Restricted	475,638	426,588
Total Net Assets	446,860	364,068
Total Liabilities and Net Assets	\$ 570,838	\$ 518,960

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

**Statements of Activities
Years Ended June 30, 2013 and 2012 (Restated)**

	2013			2012 (Restated)		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Support and Revenues						
Government Grants	\$ 637,607	\$ -	\$ 637,607	\$ 778,942	\$ -	\$ 778,942
United Way	10,493	317,750	328,243	285,822	-	285,822
Foundation Grants	225,130	46,500	271,630	97,500	8,828	106,328
Contributions	28,471	-	28,471	51,909	69,325	121,234
Program Income	80,257	-	80,257	57,312	-	57,312
Special Events, net of expenses of \$41,806 and \$42,802 in 2013 and 2012, respectively	17,280	5,000	22,280	11,833	-	11,833
Other Income	2,044	-	2,044	2,180	-	2,180
Net Assets Released from Restrictions	320,200	(320,200)	-	43,835	(43,835)	-
Total Support and Revenues	1,321,482	49,050	1,370,532	1,329,333	34,318	1,363,651
Expenses						
Program Services:						
Client Services	662,201	-	662,201	879,434	-	879,434
Public Education	405,459	-	405,459	292,043	-	292,043
Total Program Services	1,067,660	-	1,067,660	1,171,477	-	1,171,477
Supporting Services						
General and Administrative	171,197	-	171,197	242,636	-	242,636
Fundraising	48,883	-	48,883	46,810	-	46,810
Total Supporting Services	220,080	-	220,080	289,446	-	289,446
Total Expenses	1,287,740	-	1,287,740	1,460,923	-	1,460,923
Changes in Net Assets	33,742	49,050	82,792	(131,590)	34,318	(97,272)
Net Assets at Beginning of Year	(62,520)	426,588	364,068	69,070	100,963	170,033
Prior Period Adjustment	-	-	-	-	291,307	291,307
Net Assets at End of Year	\$ (28,778)	\$ 475,638	\$ 446,860	\$ (62,520)	\$ 426,588	\$ 364,068

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Statement of Functional Expenses
Year Ended June 30, 2013

	Program Services		Supporting Services			Totals
	Client Services	Public Education	General and Administrative	Fundraising		
Advertising	\$ 505	\$ 6,000	\$ -	\$ -	\$ -	6,505
Bad Debt	-	-	14,848	-	-	14,848
Conferences and Meetings	627	1,470	305	-	-	2,402
Contract Services	900	-	-	-	-	900
Depreciation	-	-	6,958	-	-	6,958
Equipment Rental/Maintenance	2,223	1,616	373	127	-	4,339
Insurance	5,396	2,548	876	318	-	9,138
Interest Expense	-	-	5,617	-	-	5,617
Memberships	610	367	127	46	-	1,150
Occupancy	49,253	29,584	10,257	3,683	-	92,777
Other	568	826	152	-	-	1,546
Payroll Expenses	574,333	345,597	115,157	43,531	-	1,078,618
Postage	699	419	145	52	-	1,315
Printing and Publications	-	40	-	80	-	120
Professional Fees	-	-	12,750	-	-	12,750
Staff Training	1,422	3,416	-	-	-	4,838
Supplies	4,578	2,552	1,250	288	-	8,668
Survivor Assistance	11,543	-	-	-	-	11,543
Telephone	8,516	5,115	1,774	637	-	16,042
Travel	1,028	5,909	608	121	-	7,666
Total Expenses	\$ 662,201	\$ 405,459	\$ 171,197	\$ 48,883	\$ -	\$ 1,287,740

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Statement of Functional Expenses
Year Ended June 30, 2012

	Program Services		Supporting Services		Totals
	Client Services	Public Education	General and Administrative	Fundraising	
Advertising	\$ 458	\$ 9,000	\$ -	\$ -	\$ 9,458
Bad Debt	-	-	3,376	-	3,376
Conferences and Meetings	1,802	20	800	-	2,622
Contract Services	5,897	-	-	-	5,897
Depreciation	-	-	8,584	-	8,584
Equipment Rental/Maintenance	8,040	2,652	1,909	359	12,960
Insurance	4,081	7,511	-	-	11,592
Interest Expense	-	-	4,445	-	4,445
Memberships	610	367	127	46	1,150
Occupancy	55,837	18,884	13,101	2,530	90,352
Other	216	10,976	282	198	11,672
Payroll Expenses	764,005	230,219	195,325	43,276	1,232,825
Postage	1,028	345	507	47	1,927
Printing and Publications	-	-	-	-	-
Professional Fees	-	-	10,882	-	10,882
Staff Training	3,691	120	102	-	3,913
Supplies	9,920	2,302	1,557	-	13,779
Survivor Assistance	9,528	-	-	-	9,528
Telephone	12,550	4,013	603	113	17,279
Travel	1,771	5,634	1,036	241	8,682
Total Expenses	\$ 879,434	\$ 292,043	\$ 242,636	\$ 46,810	\$ 1,460,923

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Statements of Cash Flows Years Ended June 30, 2013 and 2012 (Restated)

	2013	2012 (Restated)
Cash Flows From Operating Activities:		
Change in Net Assets	\$ 82,792	\$ (97,272)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	6,958	8,584
Bad Debt	14,848	3,376
Loss on Disposal of Assets	-	756
Prior Period Adjustment	-	14,227
(Increase) Decrease in:		
Grants Receivable	16,598	15,108
United Way Services Funding for Next Fiscal Year	(26,443)	(14,227)
Pledges Receivable	7,528	(37,522)
Prepaid Expenses	5,988	(337)
Increase (Decrease) in:		
Accounts Payable	(9,301)	9,363
Accrued Expenses	(21,613)	13,865
Net Cash Provided (Used) by Operating Activities	77,355	(84,079)
Cash Flows From Financing Activities:		
Net Borrowings (Payments) on Line of Credit	(80,934)	80,934
Proceeds from Notes Payable	80,934	-
Net Cash Provided (Used) by Financing Activities	-	80,934
Net Increase (Decrease) in Cash	77,355	(3,145)
Cash, Beginning of Year	13,960	17,105
Cash, End of Year	\$ 91,315	\$ 13,960
Supplemental Disclosures:		
Interest Paid	\$ 4,180	\$ 2,576

The Accompanying Notes are an Integral Part of These Financial Statements.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2013 and 2012

Note A: Nature of Organization

Alamo Area Rape Crisis Center dba The Rape Crisis Center (the Center) is a nonprofit corporation chartered in 1975. The two programs of the Center are as follows:

- *Client services* – the purpose of which is to provide supportive services of crisis intervention and counseling to survivors of sexual assault in Bexar County. This program strives to ensure that the survivors of sexual assault are treated humanely and with sensitivity. The Center advocates that all sexual assault survivors have the right to receive proper medical care, sensitive police response and vigorous prosecution of the perpetrator. The Center provides emotional support to sexual assault survivors, informs them about the legal process, and accompanies them through the court proceedings. The Center assists sexual assault survivors and refers them to other agencies in Bexar County based on their individual needs.
- *Public education* – which strives to educate the general public about the nature and scope of sexual assault and about the services that are available to the survivors. The Center also offers safety suggestions to the public.

Note B: Summary of Accounting Principles

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting in conformity with generally accepted accounting principles (GAAP). Net assets, support and revenue, and expenses are classified according to three classes of net assets:

- *Unrestricted net assets* – net assets that are not subject to donor-imposed stipulations.
- *Temporarily restricted net assets* – net assets subject to donor-imposed stipulations that may or will be met either by actions of the Center and/or the passage of time.
- *Permanently restricted net assets* – net assets subject to donor-imposed stipulations that they be maintained permanently by the Center.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated on the basis of estimates by management among the programs and supporting services, based primarily on the nature of the expense concerned and percentages of time allocated to these functions.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent 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.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Center considers all certificates of deposit and money market funds purchases with an original maturity of three months or less to be cash equivalents.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2013 and 2012

Note B: Summary of Accounting Principles (Continued)

Property and Equipment

Property and equipment are stated at cost or at their estimated market value at the date of receipt from donors. Depreciation is computed for financial statement purposes on a straight-line basis over the estimated lives useful lives as follow:

Furniture and Equipment	5 to 10 years
Leasehold Improvements	15 years

Contributions and Grants

Contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in unrestricted net assets. All other donor restricted support is reported as an increase in temporarily restricted net assets or permanently restricted net assets, depending on the nature of the restriction. Temporarily restricted net assets are reclassified to unrestricted net assets upon expiration of the time restriction and are reported in the Statement of Activities as "net assets released from restrictions". Restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

Donated Services, Material, and Facilities

The Center receives donated services from unpaid volunteers who perform a variety of tasks that assist the Center in carrying out its programs. During the year ended June 30, 2013 and 2012, the value of contributed services was not recognized because the criteria for recognition of such volunteer effort under GAAP were not met. Donated materials are valued based on their estimated fair market value on the date of contribution.

Fair Value of Financial Instruments

The Center's financial instruments include cash, receivables and payables. The carrying amount of these financial instruments as reflected in the Statement of Financial Position approximates fair value.

Federal Income Taxes

The Center is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying statements. In addition, the Center has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) for the Internal Revenue Code. There was no unrelated business income for the year ended June 30, 2013. The Center is not subject to the Texas margin tax.

Management is not aware of any tax position that would have a significant impact on its financial position. The Center's tax returns for years 2008 through 2011 remain subject to examination.

Concentration of Credit Risk

Financial instruments that potentially subject the Center to concentrations of credit risk consist of its cash balance at the bank if such balance exceeds the related federal deposit insurance. The cash balance at the bank did not exceed FDIC limit at June 30, 2013 and 2012.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2013 and 2012

Note B: Summary of Accounting Principles (Continued)

Fair Value Measurements

The Center adopted the provisions of Accounting Standards Codification 820, "Fair Value Measurements and Disclosures". ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market, established a framework for measuring fair value in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The adoption of ASC 820 did not affect the Center's financial position or results of operations.

Note C: Concentration of Revenue and Accounts Receivable

The Center's revenue from government fees and grants was as follows:

Type of Grant	Original Source	2013		2012	
		Amount	Percent of Total Support and Revenue	Amount	Percent of Total Support and Revenue
Victims of Crime Act Violence Against Women Act	Federal	\$ 164,488	12%	\$ 372,253	26%
Sexual Assault Prevention & Crisis Services	Federal	78,112	6%	68,925	5%
Sexual Assault Prevention & Crisis Services	Federal	114,377	8%	87,607	6%
Other Victims Assistance Grant	State	158,707	11%	116,603	8%
Community Initiatives	State	44,391	3%	45,632	3%
Crisis Services	City	-	- %	87,922	6%
	City	77,532	5%	-	- %
Total		\$ 637,607	45%	\$ 778,942	54%

Receivables consist primarily of cost reimbursement requests outstanding at year-end related to various contracts from the State of Texas under Federal grant programs.

The United Way support received for the years ended June 30, 2013 and 2012 amounted to \$301,800 and \$285,822, or 21% and 20%, respectively, of total support and revenue. The Center's approved United Way allocation for the year ending June 30, 2014 is \$317,750; this unconditional promise to give is included in "Grants Receivable" on the Statement of Financial Position.

In the event any of the above funding is terminated, the Center's ability to continue as a going concern could be affected.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2013 and 2012

Note D: Pledges Receivable

The Center received several pledges to help with client services and public education. The pledges are considered unconditional and, therefore, were recorded as a receivable when the award letter was received or the pledge was made. The Center has established an allowance for doubtful accounts of \$17,767 and \$3,376 as of June 30, 2013 and 2012, respectively. No discount to present value has been recorded on the pledges receivable due to the insignificance of the discount involved.

Pledges receivable are scheduled to be collected as follows at June 30, 2013:

Receivable in less than one year	\$ 45,687
Receivable in one to five years	43,850
Total Pledges Receivable	<u>89,537</u>
Less: Allowance for Uncollected Pledges	<u>(17,767)</u>
Pledges Receivable, net of allowance for doubtful accounts	<u>\$ 71,770</u>

Of the outstanding pledges noted above, \$16,600 consists of amounts pledged by members of the Board of Trustees.

Note E: Property and Equipment

Fixed Assets consist of the following:

	<u>2013</u>	<u>2012</u>
Furniture and Equipment	\$ 112,655	\$ 112,655
Leasehold Improvements	35,256	35,256
Less: Accumulated Depreciation	<u>(131,657)</u>	<u>(124,699)</u>
Property and Equipment, net of accumulated depreciation	<u>\$ 16,254</u>	<u>\$ 23,212</u>

Depreciation expense for the years ended June 30, 2013 and 2012 was \$6,958 and \$8,584, respectively.

Note F: Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following:

	<u>2013</u>	<u>2012</u> (Restated)
Charity Ball	\$ -	\$ 8,828
United Way	317,750	-
Haven for Hope	48,618	57,128
Benevon Pledges	57,770	69,325
Driven to Care	46,500	-
Partners for Hope	5,000	-
	<u>475,638</u>	<u>135,281</u>
Prior Period Adjustment	-	291,307
Total Temporarily Restricted Net Assets	<u>\$ 475,638</u>	<u>\$ 426,588</u>

The Rape Crisis Center

Notes to Financial Statements
June 30, 2013 and 2012

Note G: Lease Commitments

In 2012, the Center renewed their office space lease effective February 1, 2012 and expiring March 31, 2015. The amount of total rent expense for the years ended June 30, 2013 and 2012 was \$92,777 and \$90,352, respectively.

Future minimum lease payments at June 30, 2013 are as follows:

2014	\$	98,246
2015		<u>76,632</u>
Total	\$	<u>174,878</u>

Note H: Contingencies

The Center's programs are supported through federal, state, and local grant programs that are governed by various rules and regulations. Expenses charged to the grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the Center has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of management, there are no contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been made in the accompanying financial statements for such contingencies.

Note I: Notes Payable

In 2012, the Center renewed their line of credit with Frost National Bank for \$ \$85,000. The line of credit matured on October 21, 2012 and bore an interest rate of prime plus 1.5%, which totaled 4.75% as of June 30, 2012. The balance of the line of credit was \$80,934 at June 30, 2012.

On October 12, 2012, the balance due on the line of credit was restructured into a notes payable with Frost National Bank in the amount of \$80,934. The note bears an interest of prime plus 1.25%, which totaled 4.50% as of June 30, 2013, and is secured by accounts receivable, furniture, and equipment. For the first 12 months, the note payment is interest only; effective November 12, 2013, monthly payment for 48 months will be \$1,941. The balance of the note payable was \$80,934 at June 30, 2013.

Future maturities of notes payable at June 30, 2013 are as follows:

2014	\$	13,273
2015		20,666
2016		21,612
2017		22,609
2018		<u>2,774</u>
Total	\$	<u>80,934</u>

Note J: Accrued Leave

Salaried employees earn paid leave at varying rates from fifteen to twenty-five days per year based on length of employment. Eighty hours of accrued leave may be carried over to the following year of continued employment. Accrued leave at the date of resignation or termination is paid out. At June 30, 2013 and 2012 the accrued leave balance was \$40,592 and \$19,308, respectively, and is included in "Accrued Expenses" on the Statement of Financial Position.

The Rape Crisis Center

Notes to Financial Statements
June 30, 2013 and 2012

Note K: Reclassification

Certain amounts in the 2012 financial statements have been reclassified to conform to the 2013 presentation.

Note L: Prior Period Adjustment

In previous years the funding provided from United Way was recognized as received. The Center should be recognizing the revenue and recording a receivable for the full granted amount upon date of commitment. The result was an increase to the beginning temporarily restricted net assets balance.

Note M: Subsequent Events

Subsequent events have been evaluated through the date of this report, which is the date the financial statements were available to be issued.

Compliance Report

**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 Trustees of
The Rape Crisis Center

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 The Rape Crisis Center (the Center) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expense, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 26, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) 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 expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 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. A *significant deficiency* is a 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.

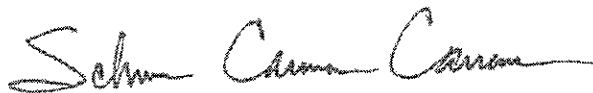
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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*.

**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* (Continued)**

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 Center'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.



Schrive, Carmona & Carrera, PLLC

San Antonio, Texas

September 26, 2013

The Rape Crisis Center

Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued Unqualified

Internal Control Over Financial Reporting:

Material weakness(es) identified? None

Significant deficiencies identified that are not considered
to be material weakness(es)? None

Noncompliance material to the financial statements? None

Findings - Financial Statements Audit None

The Rape Crisis Center

Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued Unqualified

Internal Control Over Financial Reporting:

Material weakness(es) identified? None

Significant deficiencies identified that are not considered
to be material weakness(es)? None

Noncompliance material to the financial statements? None

Findings - Financial Statements Audit None



September 26, 2013

Schraver, Carmona & Carrera, PLLC
5805 Callaghan Rd. #301
San Antonio, Texas 78228

This representation letter is provided in connection with your audit of the financial statements of Alamo Area Rape Crisis Center dba The Rape Crisis Center (the Center), which comprise the statements of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 26, 2013, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 25, 2013, including our responsibility for the preparation and fair presentation of the financial statements.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- We acknowledge our responsibility for 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.


- We are in agreement with the adjusting journal entry you have proposed, and it has been posted to the Center's accounts.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the Center is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
- Contributed services that are or are not required to be recorded as contributions under FASB ASC 958-605 .
- Reasonableness of bases for allocation of functional expenses.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the Center and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the Center's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the Center's related parties and all the related party relationships and transactions of which we are aware.

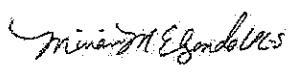
- The Center has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- The Center is an exempt organization under Section 501 (c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Center's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

Signature: _____


Jennifer M. Richardson

Title: Co-Executive Director

Signature: _____


Miriam M. Elizondo

Title: Co-Executive Director

Signature: _____


Tres Doran

Title: Treasurer, Board of Trustees