

PENNSYLVANIA COALITION AGAINST RAPE
FINANCIAL REPORT
JUNE 30, 2015

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Pennsylvania Coalition Against Rape (the Coalition), which comprise the statement of financial position as of June 30, 2015 and 2014, 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 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 Pennsylvania Department of Human Services, the Pennsylvania Department of Health, and the Pennsylvania Commission on Crime and Delinquency. Those standards and other guidelines require that we plan and perform the audits 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

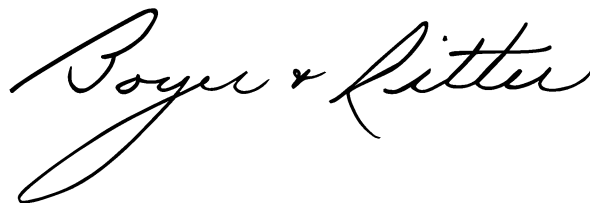
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Pennsylvania Coalition Against Rape as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial statement schedules listed in the table of contents are also presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2015, on our consideration of Coalition'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 Coalition's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Boyer & Ritten". The signature is written in black ink and is positioned centrally on the page.

Camp Hill, Pennsylvania
December 16, 2015

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FINANCIAL POSITION
June 30, 2015 and 2014

	2015	2014
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,504,362	\$ 2,115,515
Investments	619,548	258,485
Grants receivable	933,893	818,463
Accounts receivable	57,355	78,921
Inventory	68,808	51,294
Prepaid expenses	176,771	140,739
Total current assets	3,360,737	3,463,417
Fixed Assets		
Furniture and equipment	765,263	762,782
Less accumulated depreciation	(632,739)	(612,109)
Total fixed assets - net	132,524	150,673
Total assets	\$ 3,493,261	\$ 3,614,090
LIABILITIES AND NET ASSETS		
Liabilities - all current		
Accounts payable	\$ 543,565	\$ 423,359
Deferred revenues	378,054	878,321
Accrued payroll	197,098	207,679
Accrued payroll taxes	10,296	9,696
Total liabilities	1,129,013	1,519,055
Net Assets		
Unrestricted	1,830,044	1,593,628
Temporarily restricted	534,204	501,407
Total net assets	2,364,248	2,095,035
Total liabilities and net assets	\$ 3,493,261	\$ 3,614,090

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF ACTIVITIES
Years Ended June 30, 2015 and 2014

	2015		
	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support			
Government grants	\$ 17,164,239	\$ -	\$ 17,164,239
Assessment income	147,859	-	147,859
Sale of reference materials	114,446	-	114,446
Conference revenues	409,625	-	409,625
Miscellaneous	37,192	-	37,192
Contributions	31,902	21,204	53,106
Membership	4,900	-	4,900
Interest	5,846	-	5,846
Unrealized gain on investments	-	-	-
Special events			
Gross revenues	-	164,106	164,106
Direct costs	-	(77,438)	(77,438)
Net assets released from restrictions:			
Vision of Hope	75,075	(75,075)	-
Total revenues and other support	17,991,084	32,797	18,023,881
Expenses			
Program services	16,218,991	-	16,218,991
Supporting services			
Management and general	1,269,151	-	1,269,151
Fund development	266,526	-	266,526
Total expenses	17,754,668	-	17,754,668
Changes in net assets	236,416	32,797	269,213
Net Assets:			
Beginning	1,593,628	501,407	2,095,035
Ending	<u>\$ 1,830,044</u>	<u>\$ 534,204</u>	<u>\$ 2,364,248</u>

See Notes to Financial Statements.

2014		
Unrestricted	Temporarily Restricted	Total
\$ 16,060,193	\$ -	\$ 16,060,193
180,453	-	180,453
105,082	-	105,082
1,665	-	1,665
60,958	-	60,958
32,882	40,703	73,585
4,800	-	4,800
2,632	-	2,632
6,092	-	6,092
-	209,845	209,845
-	(131,022)	(131,022)
41,759	(41,759)	-
16,496,516	77,767	16,574,283
15,105,962	-	15,105,962
1,167,706	-	1,167,706
262,688	-	262,688
16,536,356	-	16,536,356
(39,840)	77,767	37,927
1,633,468	423,640	2,057,108
\$ 1,593,628	\$ 501,407	\$ 2,095,035

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES
Year Ended June 30, 2015

	2015			
	Program Services	Supporting Services		Total
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,502,818	\$ 531,628	\$ 114,209	\$ 3,148,655
Payroll taxes	208,447	42,830	9,354	260,631
Employee benefits	416,020	108,173	23,422	547,615
Total personnel expenses	3,127,285	682,631	146,985	3,956,901
Operating Expenses				
Payments to subcontractor agencies	11,673,004	-	-	11,673,004
Consultant fees	493,238	152,718	24,990	670,946
Building rental and maintenance	220,491	62,396	10,818	293,705
Printing	86,894	30,737	10,043	127,674
Supplies	37,306	35,567	21,477	94,350
Room and board	117,786	35,946	2,212	155,944
Depreciation	-	54,602	-	54,602
Meeting expenses	32,859	46,438	368	79,665
In-state travel	71,344	29,476	971	101,791
Equipment and rental maintenance	38,074	22,060	3,772	63,906
Advertising	1,325	5,920	-	7,245
Out-of-state travel	47,905	3,909	146	51,960
Public awareness	8,527	32,271	-	40,798
Postage	17,165	7,306	804	25,275
Telephone	42,940	21,363	1,998	66,301
Conference and workshops	59,317	6,114	2,359	67,790
Miscellaneous	-	3,854	324	4,178
Purchases	-	-	35,638	35,638
Dues and subscriptions	6,114	6,927	1,385	14,426
Audit fees	7,070	13,884	546	21,500
Insurance	11,808	3,456	1,445	16,709
Education library	40,119	1,713	245	42,077
Special initiatives	4,000	-	-	4,000
Donations expense	-	1,220	-	1,220
Bad debt expense	-	6,673	-	6,673
Unrealized loss on investments	-	879	-	879
Loss on disposal of equipment	-	136	-	136
In-kind contributed services	-	955	-	955
Grant expense - VOH	74,420	-	-	74,420
Total operating expenses	13,091,706	586,520	119,541	13,797,767
Total functional expenses	\$ 16,218,991	\$ 1,269,151	\$ 266,526	\$ 17,754,668

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended June 30, 2014

	2014			
	Program Services	Supporting Services		Total
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,558,308	\$ 498,027	\$ 131,574	\$ 3,187,909
Payroll taxes	230,241	44,169	11,678	286,088
Employee benefits	409,239	94,274	24,937	528,450
Total personnel expenses	3,197,788	636,470	168,189	4,002,447
Operating Expenses				
Payments to subcontractor agencies	10,117,798	-	-	10,117,798
Consultant fees	733,538	153,152	20,166	906,856
Building rental and maintenance	215,056	59,253	13,633	287,942
Printing	149,617	27,332	5,729	182,678
Supplies	50,391	28,104	17,454	95,949
Room and board	143,988	26,268	1,109	171,365
Depreciation	-	58,693	-	58,693
Meeting expenses	31,943	12,401	1,057	45,401
In-state travel	37,242	23,073	2,562	62,877
Equipment and rental maintenance	43,247	21,791	5,284	70,322
Advertising	7,404	6,373	-	13,777
Out-of-state travel	113,569	8,491	-	122,060
Public awareness	-	37,445	-	37,445
Postage	33,936	7,978	390	42,304
Telephone	43,354	19,109	4,637	67,100
Conference and workshops	32,894	4,906	619	38,419
Miscellaneous	125	3,517	64	3,706
Purchases	-	-	16,235	16,235
Dues and subscriptions	5,812	4,407	2,051	12,270
Audit fees	8,285	12,663	552	21,500
Insurance	11,778	2,964	1,548	16,290
Education library	40,861	1,887	169	42,917
Special initiatives	49,836	-	-	49,836
Donations expense	-	5,385	1,240	6,625
Bad debt expense	-	5,807	-	5,807
Loss on disposal of equipment	-	237	-	237
Grant expense - VOH	37,500	-	-	37,500
Total operating expenses	11,908,174	531,236	94,499	12,533,909
Total functional expenses	\$ 15,105,962	\$ 1,167,706	\$ 262,688	\$ 16,536,356

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2015 and 2014

	2015	2014
Cash Flows From Operating Activities		
Changes in net assets	\$ 269,213	\$ 37,927
Adjustments to reconcile changes in net assets to net cash used in operating activities		
Depreciation	54,602	58,693
Loss on disposal of assets	136	237
Unrealized loss on investments	879	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants receivable	(115,430)	100,712
Accounts receivable	21,566	(36,889)
Inventory	(17,514)	(5,412)
Prepaid expenses	(36,032)	20,864
(Decrease) increase in:		
Accounts payable	120,206	(103,721)
Deferred revenues	(500,267)	(203,858)
Accrued expenses	-	90
Accrued payroll	(10,581)	27,530
Accrued payroll taxes	600	452
Net cash used in operating activities	(212,622)	(103,375)
Cash Flows From Investing Activities		
Purchase of certificates of deposit and mutual funds	(361,942)	(42,258)
Purchase of equipment	(36,589)	(33,172)
Cash used in investing activities	(398,531)	(75,430)
Decrease in cash and cash equivalents	(611,153)	(178,805)
Cash and Cash Equivalents:		
Beginning	2,115,515	2,294,320
Ending	\$ 1,504,362	\$ 2,115,515
Supplementary Schedule of Noncash Investing and Financing Activities		
Capital expenditures acquired on account	\$ 7,315	\$ 12,878

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities

The Pennsylvania Coalition Against Rape (A Pennsylvania nonprofit Corporation) (Coalition) was chartered in 1975 for the purpose of providing statewide rape crises services. Currently, these services are provided through fifty rape crisis centers. The administrative offices are responsible for providing technical assistance, contract management, and legislative liaison for the rape crisis centers, as well as providing information to the general public on sexual assault. The program's major funding sources are the Pennsylvania Department of Human Services (DHS), the Pennsylvania Department of Health (DOH) and the Department of Health and Human Services (HHS).

Note 2. Summary of Significant Accounting Policies

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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the Statements of Cash Flows, the Coalition considers all highly-liquid debt instruments purchased with original maturities of three months or less to be cash equivalents.

Concentrations of Credit Risk: Cash balances are maintained at two financial institutions. The balances at times may exceed federally insured limits. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization has not experienced any losses maintaining their balances in excess of federally insured limits and considers this to be a normal risk of doing business.

Investments and Income Recognition and Fair Value: Investments consist of certificates of deposit and mutual funds.

The Coalition follows the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), *Fair Value Measurements and Disclosures*, for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. This Standard defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Standard also establishes a framework for measuring fair value and expands disclosures about fair value measurements.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

Grants and Accounts Receivable: Grants and accounts receivable are stated at remaining balances. The Coalition considers grants and accounts receivable to be fully collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established, or the accounts will be charged to income when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

Inventory: Inventory is determined by physical count and is stated at the lower of cost or market value. Cost is determined using the first-in, first-out method.

Furniture and Equipment: Furniture and equipment are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. These useful lives are in accordance with applicable DHS guidelines.

Title to equipment purchased with DHS funds remains with DHS. Therefore, upon disposition of these assets, all proceeds are required to be remitted to DHS.

The Coalition's policy is to capitalize property and equipment expenditures of \$500 or more.

Net Assets: Net assets of the Coalition and changes therein are classified and reported as follows, when applicable:

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 Coalition and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that must be maintained permanently by the Coalition. The Coalition currently has no permanently restricted net assets.

Revenue Recognition: Grant revenues are determined to be an exchange transaction and are classified as unrestricted revenues or deferred revenues, as appropriate, when received or receivable. Grant revenues are not deemed to be a contribution, since the proceeds thereof are used to pursue objectives of the grantor.

Functional Expenses: Expenses by natural classifications are allocated among program services and supporting services. Supporting services include management and general expenses and fund development expenses.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

Income Tax Status: The Coalition is a not-for-profit entity described in Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes on related activities pursuant to Section 509(a) of the Code. In addition, they were organized under the Pennsylvania Nonprofit Corporation Law and are exempt from state income taxes.

The Coalition follows the provisions of FASB's *Income Tax* Topic of the ASC which requires an assessment of the Coalition's exposure to income taxes at the entity level as a result of uncertain tax positions taken in current and previously-filed tax returns. Examples of tax positions taken at the entity level include continuing qualification as a tax-exempt organization and whether there is any taxable unrelated business income activities conducted. Any tax benefits associated with uncertain tax positions that are in excess of a realization threshold must be recorded as a liability for unrecognized tax benefits in the financial statements, along with any associated interest and penalties. Presently, management believes that it is more likely than not that its tax positions will be sustained upon examination, including any appeals and litigation, and therefore believes that the Coalition has no exposure to income taxes from uncertain tax positions. Tax years beginning after June 30, 2012, are open to examination.

Subsequent Events: In preparing these financial statements, the Coalition has evaluated events and transactions for potential recognition or disclosure through December 16, 2015, the date the financial statements were available to be issued.

Note 3. Investments

Investments as of June 30, 2015 and 2014, consist of the following:

	2015	2014
Certificates of Deposit	\$ 569,944	\$ 208,002
Mutual Funds	49,604	50,483
	<u>\$ 619,548</u>	<u>\$ 258,485</u>

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements

FASB's *Fair Value Measurements* Topic of the ASC establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the standard are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets the plan has the ability to access.
Level 2	Inputs to the valuation methodology include: <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets• Quoted prices for identical or similar assets or liabilities in inactive markets• Inputs other than quoted prices that are observable for the asset or liability• Inputs that are derived principally from or corroborated by observable market data by correlation or other means <p>If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2015 and 2014.

Level 1: Mutual funds are valued at the closing market prices for the identical security as reported in active markets.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements (Continued)

Assets at Fair Value as of June 30, 2015				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 49,604	\$ -	\$ -	\$ 49,604
Total Assets, at fair value	\$ 49,604	\$ -	\$ -	\$ 49,604

Assets at Fair Value as of June 30, 2014				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 50,483	\$ -	\$ -	\$ 50,483
Total Assets, at fair value	\$ 50,483	\$ -	\$ -	\$ 50,483

Note 5. Contributed Services

The Coalition pays for most services requiring specific expertise. A substantial number of individual volunteers and businesses have donated significant amounts of time to the Coalition's programs and administrative functions. Since these services do not create or enhance non-financial assets nor did they require a skill or expertise that otherwise would have been purchased, these services do not meet the criteria for recognition as donated services and are not reflected on the accompanying financial statements.

During 2015 and 2014, the Coalition received \$29,786 and \$87,075, in contributed services and materials, respectively. The 2015 and 2014 amounts are properly reflected in special events revenue and direct costs.

Note 6. Line-of-Credit

The Coalition entered into a line-of-credit arrangement in the amount of \$100,000 with Manufacturers and Traders Trust Company. Advances against this line-of-credit arrangement are payable upon demand. The line-of-credit bears interest at prime plus 1%, and is collateralized by the Coalition's first lien on business assets. As of June 30, 2015 and 2014, there were no outstanding balances on the line-of-credit.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 7. Commitments

The Coalition entered into a renewal agreement on August 23, 2005, to lease office and storage space in Enola, Pennsylvania. The lease expired December 31, 2010. The minimum monthly payments increased annually over the life of the lease. The lease will automatically renew itself for an additional five years unless either the lessee or the lessor gives a 90-day written notice to terminate.

The Coalition has amended the lease described in the preceding paragraph several times. The most recent addendum extends the term of the lease through May 31, 2016, with monthly payment amounts equal to those in effect upon the expiration of the previous leases. Also, as part of a prior addendum, the Coalition leased additional office space through May 31, 2016, with a monthly payment amount of \$1,900. All other terms and conditions of the renewal agreement remain in effect.

In August 2012, the Coalition entered into a new lease agreement for the operation of their OVW Prosecutors grant. The space is located at 1100 H Street, N.W., Washington, D.C. The lease covers the period September 1, 2012 through August 31, 2016. During the first year, the rent is \$4,725 per month, with increasing monthly rental payments in each of the four years covered under the lease. Additionally, there are rental increases each October for real estate tax assessments. In October 2014, the monthly rent increased by \$519 per month, due to an increase in real estate taxes.

Building rental expense related to these leases for the years ended June 30, 2015 and 2014, amounted to \$283,510 and \$277,530, respectively.

The Coalition also leases office equipment over a sixty-month period. Office equipment rental expense related to these leases for the years ended June 30, 2015 and 2014, amounted to \$42,618 and \$47,827, respectively.

Remaining future minimum lease payments required under operating leases consist of the following for each of the years ended June 30:

Year	Office Space	Equipment	Totals
2016	\$ 268,243	\$ 24,911	\$ 293,154
2017	11,436	21,708	33,144
2018	-	21,708	21,708
2019	-	21,708	21,708
2020	-	18,090	18,090
	<u>\$ 279,679</u>	<u>\$ 108,125</u>	<u>\$ 387,804</u>

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 8. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at June 30:

	2015	2014
Disaster Relief Fund	\$ 7,671	\$ 5,921
Vision of Hope	526,533	495,486
	<u>\$ 534,204</u>	<u>\$ 501,407</u>

Note 9. Vision of Hope Fund

The Vision of Hope fund was established in July 2005, to protect our children and youth from the devastation of child sexual abuse by directing critical, and much needed funding support to build effective and innovative prevention resources in Pennsylvania and throughout the country, as part of the overall mission of PCAR.

Note 10. Interfund Borrowings

The lending of DHS Contract Funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania.

Note 11. National Sexual Assault Conference

The Coalition hosted a National Sexual Assault Conference in August 2014. The next conference is scheduled for August 2016.

Note 12. Third Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DHS Contract #4100053600 and DOH Contracts #4100064856 and #4100068717). Under these arrangements, the Coalition is reimbursed for its actual costs of providing services. Without these arrangements, the Coalition's ability to carry out its program services would be significantly impaired.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 13. Pension Plan

The Coalition maintains a 403(b) pension plan. All employees, except those who normally work less than 20 hours per week, are eligible to participate in the Plan. Employees are eligible to participate in salary reduction contributions commencing on their date of hire.

Employer contributions to the Plan are based on the participants' salaries at a rate approved annually by the Board. The approved rate was 5% until April 2004, when it changed to 4.75%. Employees must be twenty-one years of age and have completed one year of service before they become eligible for employer contributions. Total pension expense for the years ended June 30, 2015 and 2014, amounted to \$136,450 and \$142,685, respectively.

Note 14. Self-Insurance

During the year ended June 30, 2000, the Coalition elected to reimburse the Pennsylvania Unemployment Compensation Fund for actual unemployment compensation claims paid (self-insured). When employees receive unemployment compensation benefits, the Pennsylvania Unemployment Compensation Fund is reimbursed for the amount of the payment and the Coalition records the payment as an operating expense. Unemployment compensation expense amounted to \$27,901 and \$50,179, for the years ended June 30, 2015 and 2014, respectively.

Note 15. Special Events

The following is a schedule of events classified as Special Events in the Statements of Activities for the years ended June 30, 2015 and 2014. The amounts are shown net of direct expenses.

	2015		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 164,106	\$ 77,438	\$ 86,668

	2014		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 209,845	\$ 131,022	\$ 78,823

SUPPLEMENTARY INFORMATION

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DHS CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT
(TITLE XX) - ADMINISTRATIVE COSTS
Year Ended June 30, 2015**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 240,180	\$ 240,180	\$ 240,180	\$ -	\$ -
Benefits	67,673	67,673	67,673	-	-
Total personnel	307,853	307,853	307,853	-	-
Operations					
Professional fees	55,529	55,529	55,529	-	-
Audit fees	5,297	5,297	5,297	-	-
Supplies	1,947	1,947	1,947	-	-
In-state travel	6,075	6,075	6,075	-	-
Out-of-state travel	3,263	3,263	3,263	-	-
Lodging	3,448	3,448	3,448	-	-
Meals	3,153	3,153	3,153	-	-
Equipment rental and maintenance	1,994	1,994	1,994	-	-
Computer software	2,142	2,142	2,142	-	-
Equipment leases	5,341	5,341	5,341	-	-
Office rent	21,096	21,096	21,096	-	-
Custodial services	1,079	1,079	1,079	-	-
Staff dev. and training	2,410	2,410	2,410	-	-
Printing	18,893	18,893	18,893	-	-
Telephone	7,498	7,498	7,498	-	-
Postage	4,454	4,454	4,454	-	-
Advertising and public relations	3,000	3,000	3,000	-	-
Public awareness	100	100	100	-	-
Special initiatives	21,271	21,271	21,271	-	-
Education library	5,469	5,469	5,469	-	-
Dues/memberships	2,414	2,414	2,414	-	-
Insurance	1,228	1,228	1,228	-	-
Meeting expenses	2,020	2,020	2,020	-	-
Equipment purchase	-	-	-	-	-
Total operations	179,121	179,121	179,121	-	-
Total administrative costs	\$ 486,974	\$ 486,974	\$ 486,974	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DHS CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT
 (TITLE XX) - SUBCONTRACTOR COSTS
 Year Ended June 30, 2015**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 11,676	\$ 11,676	\$ 11,676	\$ -	\$ -
Allegheny - CV	68,646	68,646	68,646	-	-
Allegheny - PAAR	42,930	42,930	42,930	-	-
Armstrong	11,676	11,676	11,676	-	-
Beaver	24,879	24,879	24,879	-	-
Bedford	11,676	11,676	11,676	-	-
Berks	24,286	24,286	24,286	-	-
Blair	11,676	11,676	11,676	-	-
Bradford	14,870	14,870	14,870	-	-
Bucks	49,646	49,646	49,646	-	-
Butler	20,925	20,925	20,925	-	-
Cambria and Somerset	24,068	24,068	24,068	-	-
Centre	13,803	13,803	13,803	-	-
Chester	44,058	44,058	44,058	-	-
Clarion, Jefferson and Clearfield	21,888	21,888	21,888	-	-
Clinton	11,676	11,676	11,676	-	-
Columbia and Montour	15,550	15,550	15,550	-	-
Crawford	21,605	21,605	21,605	-	-
Cumberland	16,823	16,823	16,823	-	-
Dauphin and Perry	25,746	25,746	25,746	-	-
Delaware	49,201	49,201	49,201	-	-
Elk and Cameron	14,416	14,416	14,416	-	-
Erie	39,398	39,398	39,398	-	-
Fayette	17,780	17,780	17,780	-	-
Franklin and Fulton	17,585	17,585	17,585	-	-
Indiana	15,086	15,086	15,086	-	-
Lackawanna and Susquehanna	19,887	19,887	19,887	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DHS CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT
 (TITLE XX) - SUBCONTRACTOR COSTS (Continued)
 Year Ended June 30, 2015**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	26,716	26,716	26,716	-	-
Lawrence	16,890	16,890	16,890	-	-
Lebanon and Schuylkill	40,097	40,097	40,097	-	-
Lehigh and Northampton	34,581	34,581	34,581	-	-
Luzerne, Wyoming and Carbon	42,269	42,269	42,269	-	-
Lycoming	12,590	12,590	12,590	-	-
McKean	11,676	11,676	11,676	-	-
Mercer	12,702	12,702	12,702	-	-
Mifflin, Juniata and Huntingdon	23,892	23,892	23,892	-	-
Monroe	11,676	11,676	11,676	-	-
Montgomery	42,912	42,912	42,912	-	-
Philadelphia	107,356	107,356	107,356	-	-
Pike	11,676	11,676	11,676	-	-
Potter	11,676	11,676	11,676	-	-
Sullivan	11,676	11,676	11,676	-	-
Tioga	11,676	11,676	11,676	-	-
Union, Snyder and Northumberland	21,559	21,559	21,559	-	-
Venango	12,268	12,268	12,268	-	-
Warren and Forest	14,416	14,416	14,416	-	-
Washington and Greene	20,697	20,697	20,697	-	-
Wayne	11,676	11,676	11,676	-	-
Westmoreland	34,034	34,034	34,034	-	-
York	27,859	27,859	27,859	-	-
Total subcontractor costs	\$ 1,234,026	\$ 1,234,026	\$ 1,234,026	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DHS CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA
 GENERAL FUND - ADMINISTRATIVE COSTS
 Year Ended June 30, 2015**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 402,534	\$ 402,534	\$ 402,534	\$ -	\$ -
Benefits	115,149	115,149	115,149	-	-
Total personnel	517,683	517,683	517,683	-	-
Operations					
Professional fees	92,831	92,831	92,831	-	-
Audit fees	8,173	8,173	8,173	-	-
Supplies	6,562	6,562	6,562	-	-
In-state travel	22,421	22,421	22,421	-	-
Out-of-state travel	2,794	2,794	2,794	-	-
Lodging	24,695	24,695	24,695	-	-
Meals	3,959	3,959	3,959	-	-
Equipment rental and maintenance	3,361	3,361	3,361	-	-
Computer software	3,314	3,314	3,314	-	-
Equipment leases	8,828	8,828	8,828	-	-
Office rent	35,171	35,171	35,171	-	-
Custodial services	1,766	1,766	1,766	-	-
Staff dev. and training	976	976	976	-	-
Printing	1,849	1,849	1,849	-	-
Telephone	11,363	11,363	11,363	-	-
Postage	1,093	1,093	1,093	-	-
Advertising and public relations	2,920	2,920	2,920	-	-
Public awareness	175	175	175	-	-
Special initiatives	11,000	11,000	11,000	-	-
Education library	1,937	1,937	1,937	-	-
Dues/memberships	3,695	3,695	3,695	-	-
Insurance	2,047	2,047	2,047	-	-
Meeting expenses	28,562	28,562	28,562	-	-
Equipment purchases	11,385	11,385	11,385	-	-
Total operations	290,877	290,877	290,877	-	-
Total administrative costs	\$ 808,560	\$ 808,560	\$ 808,560	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DHS CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA
 GENERAL FUND - SUBCONTRACTOR COSTS
 Year Ended June 30, 2015**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 63,825	\$ 63,825	\$ 63,825	\$ -	\$ -
Allegheny - CVVC	209,564	209,564	209,564	-	-
Allegheny - PAAR	543,089	543,089	543,089	-	-
Armstrong	62,145	62,145	62,145	-	-
Beaver	157,032	157,032	157,032	-	-
Bedford	63,700	63,700	63,700	-	-
Berks	148,098	148,098	148,098	-	-
Blair	63,755	63,755	63,755	-	-
Bradford	78,662	78,662	78,662	-	-
Bucks	345,630	345,630	345,630	-	-
Butler	138,084	138,084	138,084	-	-
Cambria and Somerset	151,229	151,229	151,229	-	-
Centre	73,456	73,456	73,456	-	-
Chester	295,625	295,625	295,625	-	-
Clarion, Jefferson and Clearfield	136,569	136,569	136,569	-	-
Clinton	61,878	61,878	61,878	-	-
Columbia and Montour	99,721	99,721	99,721	-	-
Crawford	119,636	119,636	119,636	-	-
Cumberland	103,119	103,119	103,119	-	-
Dauphin and Perry	176,663	176,663	176,663	-	-
Delaware	387,808	387,808	387,808	-	-
Elk and Cameron	83,929	83,929	83,929	-	-
Erie	251,586	251,586	251,586	-	-
Fayette	100,324	100,324	100,324	-	-
Franklin and Fulton	105,525	105,525	105,525	-	-
Indiana	84,701	84,701	84,701	-	-
Lackawanna and Susquehanna	131,239	131,239	131,239	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DHS CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA
GENERAL FUND - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2015**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	167,269	167,269	167,269	-	-
Lawrence	99,364	99,364	99,364	-	-
Lebanon and Schuylkill	253,103	253,103	253,103	-	-
Lehigh and Northampton	254,107	254,107	254,107	-	-
Luzerne, Wyoming and Carbon	284,477	284,477	284,477	-	-
Lycoming	65,900	65,900	65,900	-	-
McKean	61,694	61,694	61,694	-	-
Mercer	68,094	68,094	68,094	-	-
Mifflin, Juniata and Huntingdon	143,217	143,217	143,217	-	-
Monroe	63,927	63,927	63,927	-	-
Montgomery	279,472	279,472	279,472	-	-
Philadelphia	862,317	862,317	862,317	-	-
Pike	62,109	62,109	62,109	-	-
Potter	61,340	61,340	61,340	-	-
Sullivan	60,871	60,871	60,871	-	-
Tioga	61,799	61,799	61,799	-	-
Union, Snyder and Northumberland	140,655	140,655	140,655	-	-
Venango	64,974	64,974	64,974	-	-
Warren and Forest	82,732	82,732	82,732	-	-
Washington and Greene	131,162	131,162	131,162	-	-
Wayne	63,335	63,335	63,335	-	-
Westmoreland	200,685	200,685	200,685	-	-
York	185,245	185,245	185,245	-	-
Total subcontractor costs	\$ 7,954,440	\$ 7,954,440	\$ 7,954,440	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2015**

Budget Category	11/1/13-10/31/14			Allowable Costs		
	PCAR Approved Budget	11/1/13 - 6/30/14 Reported Costs	7/1/14 - 10/31/14 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 20,503	\$ 13,975	\$ 7,055	\$ 21,030	\$ (527)	\$ -
Benefits	6,459	4,000	1,936	5,936	523	-
Total personnel	26,962	17,975	8,991	26,966	(4)	-
Operations						
Professional fees	120	40	25	65	55	-
Audit fees	425	-	374	374	51	-
Supplies	198	186	41	227	(29)	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment rental and maintenance	120	129	72	201	(81)	-
Equipment leases	480	301	190	491	(11)	-
Office rent	1,715	1,338	703	2,041	(326)	-
Custodial services	120	65	40	105	15	-
Staff dev. and training	-	-	-	-	-	-
Printing	60	5	-	5	55	-
Telephone	360	245	133	378	(18)	-
Postage	269	34	6	40	229	-
Education library	-	-	-	-	-	-
Dues/memberships	-	-	-	-	-	-
Insurance	180	72	44	116	64	-
Meeting expenses	-	-	-	-	-	-
Total operations	4,047	2,415	1,628	4,043	4	-
Total administrative costs	\$ 31,009	\$ 20,390	\$ 10,619	\$ 31,009	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2015**

Budget Category	11/1/13-10/31/14			Allowable Costs		
	PCAR Approved Budget	11/1/13 - 6/30/14 Reported Costs	7/1/14 - 10/31/14 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 1,612	\$ 1,075	\$ 537	\$ 1,612	\$ -	\$ -
Allegheny - CVVC	8,250	5,500	2,750	8,250	-	-
Allegheny - PAAR	18,953	12,635	6,318	18,953	-	-
Armstrong	2,435	1,623	812	2,435	-	-
Beaver	5,203	3,469	1,734	5,203	-	-
Bedford	1,810	1,207	603	1,810	-	-
Berks	5,310	3,540	1,770	5,310	-	-
Blair	1,983	1,322	661	1,983	-	-
Bradford	3,034	2,023	1,011	3,034	-	-
Bucks	10,771	7,181	3,590	10,771	-	-
Butler	4,348	2,899	1,449	4,348	-	-
Cambria and Somerset	4,632	3,088	1,544	4,632	-	-
Centre	2,823	1,882	941	2,823	-	-
Chester	9,845	6,563	3,282	9,845	-	-
Clarion, Jefferson and Clearfield	4,468	2,979	1,489	4,468	-	-
Clinton	1,619	1,079	540	1,619	-	-
Columbia and Montour	3,335	2,223	1,112	3,335	-	-
Crawford	4,172	2,781	1,391	4,172	-	-
Cumberland	2,881	1,921	960	2,881	-	-
Dauphin and Perry	6,560	4,373	2,187	6,560	-	-
Delaware	10,973	7,315	3,658	10,973	-	-
Elk and Cameron	2,208	1,472	736	2,208	-	-
Erie	8,942	5,961	2,981	8,942	-	-
Fayette	3,693	2,462	1,231	3,693	-	-
Franklin and Fulton	3,350	2,233	1,117	3,350	-	-
Indiana	2,788	1,859	929	2,788	-	-
Lackawanna and Susquehanna	4,022	2,681	1,341	4,022	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2015**

Budget Category	11/1/13-10/31/14			Allowable Costs		
	PCAR Approved Budget	11/1/13 - 6/30/14 Reported Costs	7/1/14 - 10/31/14 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)						
Lancaster	4,897	3,265	1,632	4,897	-	-
Lawrence	3,362	2,241	1,121	3,362	-	-
Lebanon and Schuylkill	7,995	5,330	2,665	7,995	-	-
Lehigh and Northampton	7,237	4,825	2,412	7,237	-	-
Luzerne, Wyoming and Carbon	9,035	6,023	3,012	9,035	-	-
Lycoming	2,390	1,593	797	2,390	-	-
McKean	1,589	1,059	530	1,589	-	-
Mercer	2,441	1,627	814	2,441	-	-
Mifflin, Juniata and Huntingdon	3,654	2,436	1,218	3,654	-	-
Monroe	2,352	1,568	784	2,352	-	-
Montgomery	8,841	5,894	2,947	8,841	-	-
Philadelphia	26,299	17,533	8,766	26,299	-	-
Pike	1,819	1,213	606	1,819	-	-
Potter	1,547	1,031	516	1,547	-	-
Sullivan	1,562	1,041	521	1,562	-	-
Tioga	1,601	1,067	534	1,601	-	-
Union, Snyder and Northumberland	3,808	2,539	1,269	3,808	-	-
Venango	2,086	1,391	695	2,086	-	-
Warren and Forest	2,065	1,377	688	2,065	-	-
Washington and Greene	4,486	2,991	1,495	4,486	-	-
Wayne	1,715	1,143	572	1,715	-	-
Westmoreland	6,463	4,309	2,154	6,463	-	-
York	5,742	3,828	1,914	5,742	-	-
Total subcontractor costs	\$ 253,006	\$ 168,670	\$ 84,336	\$ 253,006	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100068717 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2015**

Budget Category	11/1/14-10/31/15		Allowable Costs		
	PCAR Approved Budget	11/1/14-6/30/15 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 19,863	\$ 13,812	\$ 13,812	\$ 6,051	\$ -
Benefits	6,456	3,738	3,738	2,718	-
Total personnel	26,319	17,550	17,550	8,769	-
Operations					
Professional fees	120	30	30	90	-
Audit fees	385	-	-	385	-
Supplies	400	867	867	(467)	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment rental and maintenance	300	105	105	195	-
Equipment leases	540	326	326	214	-
Office rent	1,685	1,118	1,118	567	-
Custodial services	180	56	56	124	-
Staff dev. and training	-	-	-	-	-
Printing	120	43	43	77	-
Telephone	480	201	201	279	-
Postage	240	56	56	184	-
Education library	-	-	-	-	-
Dues/memberships	-	-	-	-	-
Insurance	240	67	67	173	-
Meeting expenses	-	-	-	-	-
Total operations	4,690	2,869	2,869	1,821	-
Total administrative costs	\$ 31,009	\$ 20,419	\$ 20,419	\$ 10,590	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100068717 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2015**

Budget Category	11/1/14-10/31/15		Allowable Costs		
	PCAR Approved Budget	11/1/14-6/30/15 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,612	\$ 1,075	\$ 1,075	\$ 537	\$ -
Allegheny - CVVC	8,250	5,500	5,500	2,750	-
Allegheny - PAAR	18,953	12,635	12,635	6,318	-
Armstrong	2,435	1,623	1,623	812	-
Beaver	5,203	3,469	3,469	1,734	-
Bedford	1,810	1,207	1,207	603	-
Berks	5,310	3,540	3,540	1,770	-
Blair	1,983	1,322	1,322	661	-
Bradford	3,034	2,023	2,023	1,011	-
Bucks	10,771	7,181	7,181	3,590	-
Butler	4,348	2,899	2,899	1,449	-
Cambria and Somerset	4,632	3,088	3,088	1,544	-
Centre	2,823	1,882	1,882	941	-
Chester	9,845	6,563	6,563	3,282	-
Clarion, Jefferson and Clearfield	4,468	2,979	2,979	1,489	-
Clinton	1,619	1,079	1,079	540	-
Columbia and Montour	3,335	2,223	2,223	1,112	-
Crawford	4,172	2,781	2,781	1,391	-
Cumberland	2,881	1,921	1,921	960	-
Dauphin and Perry	6,560	4,373	4,373	2,187	-
Delaware	10,973	7,315	7,315	3,658	-
Elk and Cameron	2,208	1,472	1,472	736	-
Erie	8,942	5,961	5,961	2,981	-
Fayette	3,693	2,462	2,462	1,231	-
Franklin and Fulton	3,350	2,233	2,233	1,117	-
Indiana	2,788	1,859	1,859	929	-
Lackawanna and Susquehanna	4,022	2,681	2,681	1,341	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100068717 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2015**

Budget Category	11/1/14-10/31/15	11/1/14-6/30/15 Reported Costs	Allowable Costs		
	PCAR Approved Budget		Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	4,897	3,265	3,265	1,632	-
Lawrence	3,362	2,241	2,241	1,121	-
Lebanon and Schuylkill	7,995	5,330	5,330	2,665	-
Lehigh and Northampton	7,237	4,825	4,825	2,412	-
Luzerne, Wyoming and Carbon	9,035	6,023	6,023	3,012	-
Lycoming	2,390	1,593	1,593	797	-
McKean	1,589	1,059	1,059	530	-
Mercer	2,441	1,627	1,627	814	-
Mifflin, Juniata and Huntingdon	3,654	2,436	2,436	1,218	-
Monroe	2,352	1,568	1,568	784	-
Montgomery	8,841	5,894	5,894	2,947	-
Philadelphia	26,299	17,533	17,533	8,766	-
Pike	1,819	1,213	1,213	606	-
Potter	1,547	1,031	1,031	516	-
Sullivan	1,562	1,041	1,041	521	-
Tioga	1,601	1,067	1,067	534	-
Union, Snyder and Northumberland	3,808	2,539	2,539	1,269	-
Venango	2,086	1,391	1,391	695	-
Warren and Forest	2,065	1,377	1,377	688	-
Washington and Greene	4,486	2,991	2,991	1,495	-
Wayne	1,715	1,144	1,144	571	-
Westmoreland	6,463	4,309	4,309	2,154	-
York	5,742	3,828	3,828	1,914	-
Total subcontractor costs	\$ 253,006	\$ 168,671	\$ 168,671	\$ 84,335	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2015**

Budget Category	2/1/14 - 1/31/15 Approved Budget	2/1/14-6/30/14 Reported Costs	7/1/14-1/31/15 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 42,755	\$ 18,573	\$ 29,454	\$ 48,027	\$ (5,272)	\$ -
Benefits	13,468	5,581	7,571	13,152	316	-
Total personnel	56,223	24,154	37,025	61,179	(4,956)	-
Operations						
Professional fees	40,600	17,614	22,821	40,435	165	-
Audit fees	2,000	-	1,076	1,076	924	-
Supplies	1,422	85	132	217	1,205	-
In-state travel	9,090	1,344	2,547	3,891	5,199	-
Out-of-state travel	675	-	-	-	675	-
Lodging	8,662	-	1,184	1,184	7,478	-
Meals	1,209	-	196	196	1,013	-
Equipment rental and maintenance	480	174	253	427	53	-
Equipment leases	1,740	482	823	1,305	435	-
Office rent	3,364	1,793	2,684	4,477	(1,113)	-
Custodial services	300	87	136	223	77	-
Staff dev. and training	19,375	-	20,400	20,400	(1,025)	-
Printing	9,425	1,214	9,942	11,156	(1,731)	-
Telephone	2,100	433	462	895	1,205	-
Postage	240	54	73	127	113	-
Public awareness	-	-	-	-	-	-
Insurance	300	97	157	254	46	-
Meeting expenses	-	-	-	-	-	-
Total operations	100,982	23,377	62,886	86,263	14,719	-
Total administrative costs	\$ 157,205	\$ 47,531	\$ 99,911	\$ 147,442	\$ 9,763	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2015**

Budget Category	2/1/14 - 1/31/15			Allowable Costs		
	PCAR	2/1/14 - 6/30/14	7/1/14-1/31/15	Total	(Over)	
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 5,318	\$ 2,216	\$ 3,102	\$ 5,318	\$ -	\$ -
Allegheny - CV	24,531	10,221	14,310	24,531	-	-
Allegheny - PAAR	59,523	24,801	34,722	59,523	-	-
Beaver	16,427	6,845	9,582	16,427	-	-
Berks	14,793	6,164	8,629	14,793	-	-
Bradford	8,181	3,409	4,772	8,181	-	-
Bucks	34,293	14,289	20,004	34,293	-	-
Butler	11,034	4,598	6,436	11,034	-	-
Cambria and Somerset	14,468	6,028	8,440	14,468	-	-
Centre	7,694	3,206	4,488	7,694	-	-
Chester	29,115	12,131	16,984	29,115	-	-
Clarion, Jefferson and Clearfield	12,573	5,239	7,334	12,573	-	-
Clinton	5,319	2,216	3,103	5,319	-	-
Columbia and Montour	8,708	3,628	5,080	8,708	-	-
Crawford	14,028	5,845	8,183	14,028	-	-
Cumberland	9,688	4,037	5,651	9,688	-	-
Dauphin and Perry	16,056	6,690	9,366	16,056	-	-
Delaware	34,230	14,263	19,967	34,230	-	-
Erie	27,591	11,496	16,095	27,591	-	-
Fayette	10,979	4,575	6,404	10,979	-	-
Indiana	9,404	3,918	5,486	9,404	-	-
Lackawanna and Susquehanna	12,278	5,116	7,162	12,278	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2015**

Budget Category	2/1/14 - 1/31/15			Allowable Costs		
	PCAR	2/1/14 - 6/30/14	7/1/14-1/31/15	Total	(Over)	
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Questioned Costs
Subcontractors (Continued)						
Lancaster	17,086	7,119	9,967	17,086	-	-
Lawrence	10,321	4,301	6,020	10,321	-	-
Lebanon and Schuylkill	27,480	11,450	16,030	27,480	-	-
Lehigh and Northampton	22,076	9,198	12,878	22,076	-	-
Luzerne, Wyoming and Carbon	29,945	12,477	17,468	29,945	-	-
Lycoming	7,049	2,937	4,112	7,049	-	-
Mercer	6,603	2,751	3,852	6,603	-	-
Mifflin, Juniata and Huntingdon	12,116	5,048	7,068	12,116	-	-
Montgomery	31,543	13,143	18,400	31,543	-	-
Philadelphia	78,000	32,500	45,500	78,000	-	-
Potter	5,319	2,216	3,103	5,319	-	-
Sullivan	5,319	2,216	3,103	5,319	-	-
Tioga	5,319	2,216	3,103	5,319	-	-
Union, Snyder and Northumberland	11,654	4,856	6,798	11,654	-	-
Venango	5,728	2,387	3,341	5,728	-	-
Warren and Forest	6,797	2,832	3,965	6,797	-	-
Washington and Greene	12,624	5,260	7,364	12,624	-	-
Wayne	5,319	2,216	3,103	5,319	-	-
Westmoreland	21,855	9,106	12,749	21,855	-	-
York	17,463	7,276	10,187	17,463	-	-
Total subcontractor costs	\$ 725,847	\$ 302,436	\$ 423,411	\$ 725,847	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100068717 - RAPE PREVENTION AND
EDUCATION GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2015**

Budget Category	2/1/15 - 1/31/16 Approved Budget	2/1/15 - 6/30/15 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 52,638	\$ 22,539	\$ 22,539	\$ 30,099	\$ -
Benefits	17,107	6,505	6,505	10,602	-
Total personnel	69,745	29,044	29,044	40,701	-
Operations					
Professional fees	23,785	9,069	9,069	14,716	-
Audit fees	1,500	-	-	1,500	-
Supplies	1,244	141	141	1,103	-
In-state travel	3,170	3,242	3,242	(72)	-
Out-of-state travel	550	-	-	550	-
Lodging	4,730	3,673	3,673	1,057	-
Meals	1,460	103	103	1,357	-
Equipment rental and maintenance	480	190	190	290	-
Equipment leases	1,500	435	435	1,065	-
Office rent	4,781	2,031	2,031	2,750	-
Custodial services	300	102	102	198	-
Staff dev. and training	-	-	-	-	-
Printing	14,323	1,453	1,453	12,870	-
Telephone	2,100	506	506	1,594	-
Postage	240	64	64	176	-
Public awareness	-	-	-	-	-
Insurance	300	121	121	179	-
Meeting expenses	-	-	-	-	-
Total operations	60,463	21,130	21,130	39,333	-
Total administrative costs	\$ 130,208	\$ 50,174	\$ 50,174	\$ 80,034	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100068717 - RAPE PREVENTION AND
EDUCATION GRANT- SUBCONTRACTOR COSTS
Year Ended June 30, 2015**

Budget Category	2/1/15 - 1/31/16		Allowable Costs			
	PCAR	2/1/15 - 6/30/15	(Over)			
	Approved Budget	Reported Costs	Total	Under Budget	Questioned Costs	
Subcontractors						
Adams	\$ 6,543	\$ 2,726	\$ 2,726	\$ 3,817	\$ -	
Allegheny - CV	30,179	12,575	12,575	17,604	-	
Allegheny - PAAR	73,229	30,512	30,512	42,717	-	
Beaver	20,209	8,420	8,420	11,789	-	
Berks	18,199	7,583	7,583	10,616	-	
Bradford	10,065	4,194	4,194	5,871	-	
Bucks	42,189	17,579	17,579	24,610	-	
Butler	13,575	5,656	5,656	7,919	-	
Cambria and Somerset	17,799	7,416	7,416	10,383	-	
Centre	9,466	3,944	3,944	5,522	-	
Chester	35,819	14,925	14,925	20,894	-	
Clarion, Jefferson and Clearfield	15,468	6,445	6,445	9,023	-	
Clinton	6,544	2,727	2,727	3,817	-	
Columbia and Montour	10,713	4,464	4,464	6,249	-	
Crawford	17,258	7,191	7,191	10,067	-	
Cumberland	11,919	4,966	4,966	6,953	-	
Dauphin and Perry	19,753	8,230	8,230	11,523	-	
Delaware	42,112	17,547	17,547	24,565	-	
Erie	33,944	14,143	14,143	19,801	-	
Fayette	13,507	5,628	5,628	7,879	-	
Indiana	11,569	4,821	4,821	6,748	-	
Lackawanna and Susquehanna	15,105	6,294	6,294	8,811	-	

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100068171 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2015**

Budget Category	2/1/15 - 1/31/16		Allowable Costs		
	PCAR Approved Budget	2/1/15 - 6/30/15 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	21,020	8,758	8,758	12,262	-
Lawrence	12,697	5,290	5,290	7,407	-
Lebanon and Schuylkill	33,807	14,086	14,086	19,721	-
Lehigh and Northampton	27,159	11,316	11,316	15,843	-
Luzerne, Wyoming and Carbon	36,840	15,350	15,350	21,490	-
Lycoming	8,672	3,613	3,613	5,059	-
Mercer	8,123	3,385	3,385	4,738	-
Mifflin, Juniata and Huntingdon	14,906	6,211	6,211	8,695	-
Monroe	8,450	3,521	3,521	4,929	-
Montgomery	38,806	16,169	16,169	22,637	-
Philadelphia	95,960	39,983	39,983	55,977	-
Pike	7,474	3,114	3,114	4,360	-
Potter	6,544	2,727	2,727	3,817	-
Sullivan	6,544	2,727	2,727	3,817	-
Tioga	6,544	2,727	2,727	3,817	-
Union, Snyder and Northumberland	14,337	5,974	5,974	8,363	-
Venango	7,047	2,936	2,936	4,111	-
Warren and Forest	8,362	3,484	3,484	4,878	-
Washington and Greene	15,531	6,471	6,471	9,060	-
Wayne	6,544	2,727	2,727	3,817	-
Westmoreland	26,887	11,203	11,203	15,684	-
York	21,485	8,952	8,952	12,533	-
Total subcontractor costs	\$ 908,903	\$ 378,710	\$ 378,710	\$ 530,193	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2013-SV-01-24871 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2015**

Budget Category	8/1/13 - 7/31/14 Approved Budget	8/1/13 - 6/30/14 Reported Costs	7/1/14 - 7/31/14 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 2,801	\$ 2,771	\$ 30	\$ 2,801	\$ -	\$ -
Allegheny - CVVC	11,369	11,369	-	11,369	-	-
Allegheny - PAAR	18,572	17,025	1,547	18,572	-	-
Armstrong	2,968	2,721	247	2,968	-	-
Beaver	7,404	6,623	781	7,404	-	-
Bedford	4,004	4,004	-	4,004	-	-
Berks	8,539	8,539	-	8,539	-	-
Blair	3,907	3,581	326	3,907	-	-
Bradford	4,147	4,147	-	4,147	-	-
Bucks	14,180	14,180	-	14,180	-	-
Butler	9,052	8,298	754	9,052	-	-
Cambria and Somerset	9,045	8,986	59	9,045	-	-
Centre	4,882	4,882	-	4,882	-	-
Chester	13,311	12,201	1,110	13,311	-	-
Clarion, Jefferson and Clearfield	9,471	8,820	651	9,471	-	-
Clinton	3,082	2,825	257	3,082	-	-
Columbia and Montour	4,750	4,354	396	4,750	-	-
Crawford	4,664	4,664	-	4,664	-	-
Cumberland	5,655	5,352	303	5,655	-	-
Dauphin and Perry	10,911	10,001	910	10,911	-	-
Delaware	15,233	13,963	1,270	15,233	-	-
Elk and Cameron	4,403	4,403	-	4,403	-	-
Erie	11,721	10,684	1,037	11,721	-	-
Fayette	4,852	4,283	569	4,852	-	-
Franklin and Fulton	5,846	5,403	443	5,846	-	-
Indiana	4,085	3,548	537	4,085	-	-
Lackawanna and Susquehanna	7,553	6,924	629	7,553	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2013-SV-01-24871 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2015**

Budget Category	8/1/13 - 7/31/14 Approved Budget	8/1/13 - 6/30/14 Reported Costs	7/1/14 - 7/31/14 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)						
Lancaster	10,320	9,622	698	10,320	-	-
Lawrence	3,221	3,102	119	3,221	-	-
Lebanon and Schuylkill	12,783	11,613	1,170	12,783	-	-
Lehigh and Northampton	12,174	10,085	2,089	12,174	-	-
Luzerne, Wyoming and Carbon	13,673	12,533	1,140	13,673	-	-
Lycoming	5,121	4,694	427	5,121	-	-
McKean	3,206	3,206	-	3,206	-	-
Mercer	3,857	3,536	321	3,857	-	-
Mifflin, Juniata and Huntingdon	6,118	6,118	-	6,118	-	-
Monroe	3,907	3,582	325	3,907	-	-
Montgomery	12,841	11,747	1,094	12,841	-	-
Philadelphia	30,939	25,839	5,100	30,939	-	-
Pike	2,435	2,232	203	2,435	-	-
Potter	3,115	3,115	-	3,115	-	-
Sullivan	1,420	1,302	118	1,420	-	-
Tioga	3,564	3,410	154	3,564	-	-
Union, Snyder and Northumberland	7,140	7,140	-	7,140	-	-
Venango	3,207	3,207	-	3,207	-	-
Warren and Forest	4,249	3,501	748	4,249	-	-
Washington and Greene	8,700	7,975	725	8,700	-	-
Wayne	2,875	2,630	245	2,875	-	-
Westmoreland	9,263	9,263	-	9,263	-	-
York	10,489	6,806	3,683	10,489	-	-
Total subcontractor costs	\$ 381,024	\$ 350,809	\$ 30,215	\$ 381,024	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2014-SV-01-25495 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2015**

Budget Category	8/1/14 - 7/31/15 Approved Budget	8/1/14 - 6/30/15 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 3,012	\$ 3,012	\$ 3,012	\$ -	\$ -
Allegheny - CVVC	12,702	12,702	12,702	-	-
Allegheny - PAAR	20,842	19,105	19,105	1,737	-
Armstrong	3,070	2,814	2,814	256	-
Beaver	8,075	8,023	8,023	52	-
Bedford	4,206	4,206	4,206	-	-
Berks	9,075	8,276	8,276	799	-
Blair	4,113	3,770	3,770	343	-
Bradford	4,274	4,274	4,274	-	-
Bucks	16,067	16,067	16,067	-	-
Butler	9,796	8,979	8,979	817	-
Cambria and Somerset	9,564	8,906	8,906	658	-
Centre	5,027	5,027	5,027	-	-
Chester	14,745	13,516	13,516	1,229	-
Clarion, Jefferson and Clearfield	9,747	9,664	9,664	83	-
Clinton	3,166	2,902	2,902	264	-
Columbia and Montour	5,173	4,742	4,742	431	-
Crawford	4,874	4,496	4,496	378	-
Cumberland	6,109	5,641	5,641	468	-
Dauphin and Perry	11,815	10,822	10,822	993	-
Delaware	18,201	16,687	16,687	1,514	-
Elk and Cameron	4,569	4,569	4,569	-	-
Erie	12,719	11,659	11,659	1,060	-
Fayette	5,110	4,527	4,527	583	-
Franklin and Fulton	6,135	5,678	5,678	457	-
Indiana	4,328	3,928	3,928	400	-
Lackawanna and Susquehanna	8,153	7,474	7,474	679	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2014-SV-01-25495 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2015**

Budget Category	8/1/14 - 7/31/15 Approved Budget	8/1/14 - 6/30/15 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	10,991	10,383	10,383	608	-
Lawrence	3,575	3,296	3,296	279	-
Lebanon and Schuylkill	13,606	12,305	12,305	1,301	-
Lehigh and Northampton	13,762	12,639	12,639	1,123	-
Luzerne, Wyoming and Carbon	14,836	13,519	13,519	1,317	-
Lycoming	5,247	4,810	4,810	437	-
McKean	3,279	2,604	2,604	675	-
Mercer	4,021	3,686	3,686	335	-
Mifflin, Juniata and Huntingdon	6,340	6,340	6,340	-	-
Monroe	4,124	3,783	3,783	341	-
Montgomery	14,045	12,830	12,830	1,215	-
Philadelphia	37,558	34,428	34,428	3,130	-
Pike	2,534	2,322	2,322	212	-
Potter	3,165	3,085	3,085	80	-
Sullivan	1,439	1,322	1,322	117	-
Tioga	3,643	936	936	2,707	-
Union, Snyder and Northumberland	7,667	6,880	6,880	787	-
Venango	3,353	3,073	3,073	280	-
Warren and Forest	4,343	3,620	3,620	723	-
Washington and Greene	9,189	8,423	8,423	766	-
Wayne	3,054	3,054	3,054	-	-
Westmoreland	9,757	9,757	9,757	-	-
York	11,444	10,587	10,587	857	-
Total subcontractor costs	\$ 415,639	\$ 385,148	\$ 385,148	\$ 30,491	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2014-VA-08-25927
PREA STOP PENALTY PROJECT GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2015**

Budget Category	3/1/15-2/28/16 Approved Budget	3/1/15-6/30/15 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 7,063	\$ 1,147	\$ 1,147	\$ 5,916	\$ -
Benefits	2,203	281	281	1,922	-
Total personnel	9,266	1,428	1,428	7,838	-
Operations					
Professional fees	60	2	2	58	-
Audit fees	300	-	-	300	-
Supplies	120	20	20	100	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment rental and maintenance	120	7	7	113	-
Equipment leases	120	6	6	114	-
Office rent	558	71	71	487	-
Custodial services	60	4	4	56	-
Staff dev. and training	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	153	13	13	140	-
Postage	60	2	2	58	-
Education library	-	-	-	-	-
Dues/memberships	60	-	-	60	-
Insurance	60	4	4	56	-
Meeting expenses	-	-	-	-	-
Total operations	1,671	129	129	1,542	-
Total administrative costs	\$ 10,937	\$ 1,557	\$ 1,557	\$ 9,380	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2014-VA-08-25927
PREA STOP PENALTY PROJECT GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2015**

Budget Category	3/1/15-2/28/16		Allowable Costs		
	PCAR Approved Budget	3/1/15-6/30/15 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 8,575	\$ 2,904	\$ 2,904	\$ 5,671	\$ -
Centre	17,150	1,905	1,905	15,245	-
Clearfield	17,150	2,503	2,503	14,647	-
Crawford	8,575	-	-	8,575	-
Cumberland	8,575	1,826	1,826	6,749	-
Delaware	8,575	-	-	8,575	-
Erie	8,575	715	715	7,860	-
Fayette	8,575	2,285	2,285	6,290	-
Forest	8,575	-	-	8,575	-
Greene	8,575	-	-	8,575	-
Huntingdon	17,150	-	-	17,150	-
Indiana	8,575	85	85	8,490	-
Luzerne	17,150	5,711	5,711	11,439	-
Lycoming	8,575	1,382	1,382	7,193	-
Mercer	8,575	2,858	2,858	5,717	-
Montgomery	8,575	2,841	2,841	5,734	-
Northumberland	8,575	2,553	2,553	6,022	-
Schuylkill	17,150	4,777	4,777	12,373	-
Somerset	17,150	847	847	16,303	-
Wayne	8,575	1,092	1,092	7,483	-
Total subcontractor costs	\$ 222,950	\$ 34,284	\$ 34,284	\$ 188,666	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SUMMARIZED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE
 COSTS FOR DHS CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK
 GRANT (TITLE XX), ACT 44 - PENNSYLVANIA GENERAL FUND -
 ADMINISTRATIVE AND SUBCONTRACTOR COSTS
 Year Ended June 30, 2015**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block Grant (Title XX)	\$ 486,974	\$ 486,974	\$ 486,974	\$ -	\$ -
Act 44 - Pennsylvania General Fund	808,560	808,560	808,560	-	-
Subcontractor Costs					
Social Services Block Grant (Title XX)	1,234,026	1,234,026	1,234,026	-	-
Act 44 - Pennsylvania General Fund	7,954,440	7,954,440	7,954,440	-	-
Contract totals	\$ 10,484,000	\$ 10,484,000	\$ 10,484,000	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

FUNDING RECONCILIATION FOR DHS CONTRACT

NUMBER 4100053600

Years Ended June 30, 2015 and 2014

	2015	2014
<hr/>		
FUNDING RECONCILIATION		
Available Funding		
Amount paid by DPW before June 30	\$ 10,484,000	\$ 9,687,000
Total available funding	10,484,000	9,687,000
<hr/>		
Allowable Costs		
Approved	10,484,000	9,684,672
Total allowable costs	10,484,000	9,684,672
<hr/>		
Due to the Department of Public Welfare	\$ -	\$ 2,328
<hr/>		

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE SALARIES FOR
DHS CONTRACT NUMBER 4100053600
Year Ended June 30, 2015**

	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Salaries					
CEO	\$ 55,054	\$ 55,054	\$ 55,054	\$ -	\$ -
Vice President of Public Relations	23,810	23,810	23,810	-	-
Executive Assistant	21,417	21,417	21,417	-	-
Development Associate	8,752	8,752	8,752	-	-
Office Manager	32,222	32,222	32,222	-	-
Training Projects Assistant	7,696	7,696	7,696	-	-
Vice President of Finance	36,718	36,718	36,718	-	-
Senior Accountant	26,430	26,430	26,430	-	-
Fiscal Assistant - Accounts Payable	20,977	20,977	20,977	-	-
Legal Director	49,974	49,974	49,974	-	-
Vice President of Services	19,561	19,561	19,561	-	-
Technical Assistance Coordinator	18,608	18,608	18,608	-	-
Training Projects Coordinator	7,037	7,037	7,037	-	-
Medical Advocacy Coordinator	42,540	42,540	42,540	-	-
Director of Grants and Contracts	47,025	47,025	47,025	-	-
Contract Liaison	37,056	37,056	37,056	-	-
MIS Director	23,306	23,306	23,306	-	-
Training Projects Assistant	23,488	23,488	23,488	-	-
Fiscal Assistant - Accounts Receivable	6,548	6,548	6,548	-	-
Prevention and Resource Coordinator	13,108	13,108	13,108	-	-
Communications Specialist	22,701	22,701	22,701	-	-
Training Projects Specialist	8,982	8,982	8,982	-	-
Outreach Coordinator	4,790	4,790	4,790	-	-
Multi-Media Specialist	9,993	9,993	9,993	-	-
Information Technology Support	17,128	17,128	17,128	-	-
Information Systems Administrator	36,106	36,106	36,106	-	-
NSVRC - Director of Special Projects	6,780	6,780	6,780	-	-
NSVRC - Librarian Tech./Training Project Asst.	14,907	14,907	14,907	-	-
Total salaries	\$ 642,714	\$ 642,714	\$ 642,714	\$ -	\$ -

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

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

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 and audit guidelines issued by the Pennsylvania Department of Human Services, the Pennsylvania Department of Health, and the Pennsylvania Commission on Crime and Delinquency, the financial statements of Pennsylvania Coalition Against Rape (Coalition), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coalition'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 Coalition's internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition'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 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 statement 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.

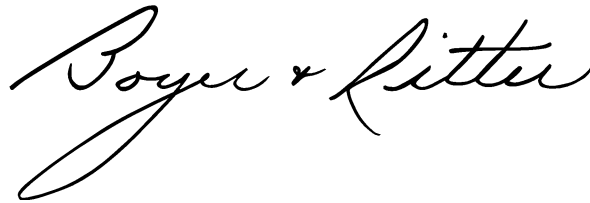
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Pennsylvania Coalition Against Rape'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* and audit guidelines issued by the Pennsylvania Department of Human Services, the Pennsylvania Department of Health and the Pennsylvania Commission on Crime and Delinquency.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Boyer & Fitter". The signature is written in black ink and is centered on the page.

Camp Hill, Pennsylvania
December 16, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY OMB CIRCULAR A-133

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the Pennsylvania Coalition Against Rape's (Coalition) compliance with the types of compliance requirements described in the OMB Circular A-133, *Compliance Supplement* that could have a direct and material effect on each of the Coalition's major federal programs for the year ended June 30, 2015. The Coalition's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

Management is responsible for the compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Coalition's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Coalition's compliance.

Opinion on Each Major Federal Program

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of the Coalition is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Coalition's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control over compliance.

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

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Boyer & Fitter". The signature is written in black ink and is positioned centrally on the page.

Camp Hill, Pennsylvania
December 16, 2015

PENNSYLVANIA COALITION AGAINST RAPE
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2015

Identification of the major programs:

C.F.D.A. Numbers	Name of Federal Programs
93.758	Preventative Health and Health Services Block Grant
16.526	OVW Technical Assistance Initiative
16.008	Rural Training Project and Prosecutors Training Project

Dollar threshold used to distinguish between
type A and type B programs \$300,000

Auditee qualified as low-risk auditee? X Yes No

Section II -- Financial Statement Findings

A. Internal Control over Financial Reporting

There were no material weaknesses in internal control relating to the financial statement audit required to be reported under *Government Auditing Standards*.

B. Compliance Findings

There were no compliance findings relating to the financial statement audit required to be reported under *Government Auditing Standards*.

Section III -- Federal Award Findings and Questioned Costs

A. Compliance Findings

There were no findings relating to the Federal awards as required to be reported in accordance with Section .510(a) of OMB Circular A-133.

B. Significant Deficiencies in Internal Control

There were no findings relating to the Federal awards as required to be reported in accordance with Section .510(a) of OMB Circular A-133.

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass-Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through Pennsylvania Department of Human Services Social Services Block Grant (Title XX)	4100053600	93.667	\$ 1,721,000
Passed through Pennsylvania Department of Health Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100064856	93.136	264,362
Rape P & E	4100068717	93.136	687,844
Preventive Health and Health Services Block Grant	4100064856	93.758	94,955
Preventive Health and Health Services Block Grant	4100068717	93.758	189,090
Public Health Service - Centers for Disease Control and Prevention	1UF2-CE002359-01	93.136	432,556
Public Health Service - Centers for Disease Control and Prevention	5UF2-CE002359-02	93.136	<u>960,921</u>
Total U.S. Department of Health and Human Services			<u>4,350,728</u>
U.S. Department of Justice			
Passed through Pennsylvania Commission on Crime and Delinquency			
STOP Training & Technical Assistance Project	2011/2013-VA-01/02/03-23858-2	16.588	104,118
STOP Training & Technical Assistance Project	2014-VA-01-23858-3	16.588	35,294
PREA STOP Penalty Project	2014-VA-08-25927	16.588	35,841
Sexual Assault Services Program (SASP)	2013-SV-01-24871	16.017	30,215
Sexual Assault Services Program (SASP)	2014-SV-01-25495	16.017	385,148
Passed through Administrative Offices of Pennsylvania Courts	2014-VA-05-25601	16.588	34,592

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2015**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Justice (Continued)			
Passed through the Office of Justice Programs, Office on Violence Against Women			
Grants to State Sexual Assault and Domestic Violence Coalitions	2012-SW-AX-0003	16.556	37,819
Grants to State Sexual Assault and Domestic Violence Coalitions	2014-SW-AX-0025	16.556	63,012
National Sexual Assault Conference	2011-TA-AX-K097	16.526	62,157
Rural Training Project	2009-TA-AX-K042	16.008	43,000
Sexual Assault Across the Lifespan Project	2011-TA-AX-K023	16.526	356,907
Responding to Victims with Complex Communication Needs Project	2014-FW-AX-K002	16.529	52,067
Aequitas - Prosecutors Training Project	2009-TA-AX-K024	16.008	1,100,791
Elder Abuse Training Project	2013-TA-AX-K036	16.526	9,732
Passed through Iowa Coalition Against Sexual Assault	2009-TA-AX-K011	16.589	183,372
Passed through Just Detention International	10/1/13 - 9/30/16	16.526	636
Passed through International Association of Forensic Nurses	10/1/11 - 9/30/14	16.526	7,713
Passed through Center for Effective Public Policy - Probation Project	216-00-NSVRC-434	16.526	1,256
Passed through Center for Effective Public Policy - Probation Project	215-00-NSVRC-435	16.526	4,309
Passed through the Office of Justice Programs, Bureau of Justice Assistance			
Passed through National Council on Crime and Delinquency	2010-RP-BX-K001	16.735	<u>10,035</u>
Total U.S. Department of Justice			<u>2,558,014</u>

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2015**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of State			
Passed through the Office to Monitor and Combat Trafficking In Persons Office			
Passed through Vital Voices Global Partnership- Cameroon Project	S-SGTIP-10-GR-0045	19.019	16,899
Passed through Vital Voices Global Partnership- Uganda Project	S-SGTIP-13-GR-1020	19.019	30,397
Passed through the International Narcotics and Law Enforcement Affairs Office			
Passed through International Association of Chiefs of Police-Egypt Project	12/4/14 - 10/20/15	19.703	<u>5,868</u>
Total U.S. Department of State			<u>53,164</u>
Total Federal Awards Expended			<u><u>\$ 6,961,906</u></u>

See Notes to Schedule of Expenditures of Federal Awards.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Pennsylvania Coalition Against Rape and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3. Sub-recipients

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the Coalition provided federal awards to sub-recipients as follows:

Program Title	Federal C.F.D.A. Number	Amounts Paid to Subrecipients
Social Services Block Grant (Title XX)	93.667	\$ 1,234,026
Preventive Health and Health Services Block Grant	93.758	253,007
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	93.136	802,121
Sexual Assault Services Program (SASP)	16.017	415,363
PREA STOP Penalty Project	16.588	34,284
		<hr/>
		\$ 2,738,801

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 4. Pennsylvania Department of Health

The following is additional information presented at the request of the Pennsylvania Department of Health.

Center for Disease Control - National Center for Injury Prevention and Control Rape P & E
Contract number 4100064856 (C.F.D.A. Number 93.136)

RPE

Total received during the year	\$	395,586
Accrued revenue at the beginning of the year		131,224
Accrued revenue at the end of the year		-

PHHSBG

Total received during the year	\$	142,277
Accrued revenue at the beginning of the year		47,322
Accrued revenue at the end of the year		-

Preventive Health and Health Services Block Grant
Contract number 4100068717 (C.F.D.A. Number 93.758)

RPE

Total received during the year	\$	414,935
Accrued revenue at the beginning of the year		-
Accrued revenue at the end of the year		272,909

PHHSBG

Total received during the year	\$	134,527
Accrued revenue at the beginning of the year		-
Accrued revenue at the end of the year		54,563

PENNSYLVANIA COALITION AGAINST RAPE

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS
Year Ended June 30, 2015

There were no prior year's audit findings.