

Pennsylvania Coalition Against Rape

**Financial Statements and
Supplementary Information**

June 30, 2019 and 2018



Pennsylvania Coalition Against Rape

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Independent Auditor's Report

To the Board of Directors
Pennsylvania Coalition Against Rape
Harrisburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of Pennsylvania Coalition Against Rape (the Coalition), which comprise the statement of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses - by natural classification, changes in net assets, 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. 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 Pennsylvania Coalition Against Rape as of June 30, 2019 and 2018, 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 - Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2020 on our consideration of Pennsylvania Coalition Against Rape'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 the effectiveness of the Coalition's 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 Pennsylvania Coalition Against Rape's internal control over financial reporting and compliance.

RKL LLP

January 22, 2020
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Statement of Financial Position

	June 30,	
	2019	2018
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,903,639	\$ 1,170,937
Cash - restricted	573,664	588,933
Accounts receivable	82,306	91,869
Grants receivable	755,257	970,658
Inventory	57,927	59,785
Prepaid expenses	182,937	155,049
Total Current Assets	3,555,730	3,037,231
Fixed Assets		
Furniture and equipment	651,237	635,085
Accumulated depreciation	(531,751)	(495,835)
Total Fixed Assets	119,486	139,250
Investments	661,236	643,049
Total Assets	\$ 4,336,452	\$ 3,819,530
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 620,347	\$ 699,416
Deferred grant revenue	932,964	505,157
Accrued payroll	104,463	94,062
Payroll taxes withheld and accrued	5,746	10,222
Total Liabilities	1,663,520	1,308,857
Net Assets		
Without donor restrictions	2,099,268	1,921,740
With donor restrictions	573,664	588,933
Total Net Assets	2,672,932	2,510,673
Total Liabilities and Net Assets	\$ 4,336,452	\$ 3,819,530

Pennsylvania Coalition Against Rape

Statement of Activities

	Year Ended June 30, 2019		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 18,418,066	\$ -	\$ 18,418,066
Contributions	201,694	22,364	224,058
Assessment income	162,742	-	162,742
Sale of reference materials	149,701	-	149,701
Special events			
Gross revenues	50,932	30,654	81,586
Direct costs	(50,932)	-	(50,932)
Other revenue	56,028	-	56,028
Sponsorship income	28,500	-	28,500
Interest income	26,045	-	26,045
Conference revenue	6,360	-	6,360
Membership income	4,800	-	4,800
Net assets released from restrictions	68,287	(68,287)	-
Loss on disposal of fixed assets	(281)	-	(281)
Total Support and Revenue	19,121,942	(15,269)	19,106,673
Expenses			
Program and related services	17,367,497	-	17,367,497
Supporting services			
Management and general	1,301,707	-	1,301,707
Fund development	282,859	-	282,859
Total Expenses	18,952,063	-	18,952,063
Excess (Deficiency) of Support and Revenue over Expenses	169,879	(15,269)	154,610
Unrealized Holding Gains on Investments	7,649	-	7,649
Changes in Net Assets	\$ 177,528	\$ (15,269)	\$ 162,259

Pennsylvania Coalition Against Rape

Statement of Activities (continued)

	Year Ended June 30, 2018		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 18,981,569	\$ -	\$ 18,981,569
Contributions	268,939	45,675	314,614
Assessment income	163,901	-	163,901
Sale of reference materials	90,874	-	90,874
Special events			
Gross revenues	94,080	25,661	119,741
Direct costs	(94,080)	-	(94,080)
Other revenue	46,824	-	46,824
Sponsorship income	-	-	-
Interest income	16,068	-	16,068
Conference revenue	7,480	-	7,480
Membership income	4,900	-	4,900
Net assets released from restrictions	89,538	(89,538)	-
Loss on disposal of fixed assets	(9,610)	-	(9,610)
Total Support and Revenue	19,660,483	(18,202)	19,642,281
Expenses			
Program and related services	18,039,587	-	18,039,587
Supporting services			
Management and general	1,313,197	-	1,313,197
Fund development	267,660	-	267,660
Total Expenses	19,620,444	-	19,620,444
Excess (Deficiency) of Support and Revenue over Expenses	40,039	(18,202)	21,837
Unrealized Holding Losses on Investments	(2,033)	-	(2,033)
Changes in Net Assets	\$ 38,006	\$ (18,202)	\$ 19,804

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification

	Year Ended June 30, 2019			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,021,745	\$ 641,225	\$ 96,601	\$ 2,759,571
Employee benefits	387,474	120,765	18,452	526,691
Payroll taxes	157,370	48,930	7,493	213,793
Total Personnel Expenses	2,566,589	810,920	122,546	3,500,055
Operating Expenses				
Payments to subcontractor agencies	13,081,591	-	-	13,081,591
Consultant fees	730,456	44,408	20,887	795,751
Building rental and maintenance	237,587	121,389	13,266	372,242
Supplies	70,220	63,770	12,834	146,824
Room and board	120,051	15,318	2,990	138,359
Printing	96,891	6,446	2,061	105,398
Education library	80,515	53	-	80,568
Meeting expenses	44,125	29,668	715	74,508
Out-of-state travel	69,395	2,654	1,854	73,903
Purchases	-	-	72,217	72,217
Equipment and rental maintenance	39,769	21,816	2,093	63,678
Telephone	36,705	20,912	1,824	59,441
In-state travel	32,497	24,212	897	57,606
Public awareness	5,161	42,131	7,260	54,552
Grant expense - VOH	49,679	-	-	49,679
Conferences and workshops	35,051	8,257	1,002	44,310
Postage	30,716	4,597	6,619	41,932
Depreciation	-	41,261	-	41,261
Dues and subscriptions	11,506	13,756	1,472	26,734
Audit fees	8,714	13,047	439	22,200
Insurance	11,455	7,218	1,765	20,438
Miscellaneous	4,185	2,586	3,164	9,935
Advertising	4,264	3,298	1,915	9,477
Donations expense	375	304	5,039	5,718
Bad debt expense	-	3,686	-	3,686
Total Operating Expenses	14,800,908	490,787	160,313	15,452,008
Total Administrative Costs	\$ 17,367,497	\$ 1,301,707	\$ 282,859	\$ 18,952,063

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification (continued)

	Year Ended June 30, 2018			
	Program and Related Services	Supporting Services		Totals
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 1,965,686	\$ 595,752	\$ 99,272	\$ 2,660,710
Employee benefits	419,201	126,764	21,384	567,349
Payroll taxes	157,908	47,591	7,924	213,423
Total Personnel Expenses	2,542,795	770,107	128,580	3,441,482
Operating Expenses				
Payments to subcontractor agencies	13,459,160	-	-	13,459,160
Consultant fees	919,285	66,524	37,843	1,023,652
Building rental and maintenance	266,134	128,828	12,178	407,140
Supplies	68,944	55,277	18,337	142,558
Room and board	176,414	20,737	652	197,803
Printing	53,511	27,637	2,704	83,852
Education library	30,474	267	-	30,741
Meeting expenses	66,268	38,481	475	105,224
Out-of-state travel	140,943	1,495	29	142,467
Purchases	-	-	41,872	41,872
Equipment and rental maintenance	39,842	15,758	1,888	57,488
Telephone	38,437	21,178	1,779	61,394
In-state travel	51,325	26,061	963	78,349
Public awareness	29,118	35,952	-	65,070
Grant expense - VOH	49,844	-	-	49,844
Conferences and workshops	39,364	8,341	581	48,286
Postage	14,278	3,154	113	17,545
Depreciation	-	40,643	-	40,643
Dues and subscriptions	10,031	11,612	1,222	22,865
Audit fees	8,043	12,876	381	21,300
Insurance	11,091	6,660	1,762	19,513
Miscellaneous	3,561	9,199	147	12,907
Advertising	4,534	3,789	595	8,918
Donations expense	16,191	2,185	15,559	33,935
Bad debt expense	-	6,436	-	6,436
Total Operating Expenses	15,496,792	543,090	139,080	16,178,962
Total Administrative Costs	\$ 18,039,587	\$ 1,313,197	\$ 267,660	\$ 19,620,444

Pennsylvania Coalition Against Rape

Statement of Changes in Net Assets

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</u>
Net Assets at June 30, 2017	\$ 1,883,734	\$ 607,135	\$ 2,490,869
Changes in net assets	<u>38,006</u>	<u>(18,202)</u>	<u>19,804</u>
Net Assets at June 30, 2018	1,921,740	588,933	2,510,673
Changes in net assets	<u>177,528</u>	<u>(15,269)</u>	<u>162,259</u>
Net Assets at June 30, 2019	<u>\$ 2,099,268</u>	<u>\$ 573,664</u>	<u>\$ 2,672,932</u>

Pennsylvania Coalition Against Rape

Statement of Cash Flows

	Years Ended June 30,	
	2019	2018
Cash Flows from Operating Activities		
Changes in net assets	\$ 162,259	\$ 19,804
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	41,261	40,643
Loss on disposal of fixed assets	281	9,610
Unrealized holding (gains) losses on investments	(7,649)	2,033
(Increase) decrease in assets		
Accounts receivable	9,563	68,342
Grants receivable	215,401	234,130
Inventory	1,858	10,885
Prepaid expenses	(27,888)	44,705
Increase (decrease) in liabilities		
Accounts payable	(77,725)	(793,473)
Deferred grant revenue	427,807	446,759
Accrued payroll	10,401	(5,454)
Payroll taxes withheld and accrued	(4,476)	192
Net Cash Provided by Operating Activities	751,093	78,176
Cash Flows from Investing Activities		
Capital expenditures	(23,122)	(69,189)
Payment received on note receivable	-	100,000
Purchase of investments	(10,538)	(7,552)
Net Cash Provided by (Used in) Investing Activities	(33,660)	23,259
Net Increase in Cash and Cash Equivalents	717,433	101,435
Cash and Cash Equivalents at Beginning of Year	1,759,870	1,658,435
Cash and Cash Equivalents at End of Year	\$ 2,477,303	\$ 1,759,870
Cash and Cash Equivalents Consists of the Following		
Cash and cash equivalents	\$ 1,903,639	\$ 1,170,937
Cash - restricted	573,664	588,933
	\$ 2,477,303	\$ 1,759,870

Supplementary Schedule of Noncash Investing and Financing Activities

In 2019

Accounts payable includes \$8,166 of capital expenditures.

In 2018

Accounts payable includes \$9,510 of capital expenditures.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 1 - Nature of Operations

Pennsylvania Coalition Against Rape (a Pennsylvania nonprofit Corporation) (the Coalition) was chartered in 1975 for the purpose of providing statewide rape crises services. These services are provided through a network of rape crisis centers located throughout the Commonwealth of Pennsylvania. 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 Coalition'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

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Use of Estimates

The preparation of financial statements in accordance 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 the disclosure of contingent assets and liabilities, if any, at the date of the financial statements, and 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 statement of cash flows, the Coalition considers all highly-liquid debt instruments purchased with original maturities of three months or less to be cash equivalents.

Investments and Income Recognition and Fair Value

Investments consist of certificates of deposit and mutual funds - equity and are reported at fair value. Unrealized gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Gains and losses, if any, on the sale or disposal of investments are computed on a specific identification basis and are also included as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation.

Grants and Accounts Receivable

Grants and accounts receivable are stated at outstanding 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.

Note 2 - Summary of Significant Accounting Policies (continued)

Inventory

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

Fixed Assets

Fixed assets are recorded at cost, if purchased, or at fair market value, if donated. Furniture and equipment are depreciated 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.

Depreciation expense amounted to \$41,261 and \$40,643 for the years ended June 30, 2019 and 2018, respectively.

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

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be coverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the asset are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value amount. Fair value estimates are based on assumptions concerning the amount and timing of the estimated future cash flows and the discount rates reflecting varying degrees of perceived risk. The management of the Coalition concluded that no impairment adjustments were required during the years ended June 30, 2019 and 2018.

Net Assets

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

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that are restricted for a specified purpose or passage of time or are restricted in perpetuity.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue Recognition

Grant revenues are determined to be an exchange transaction and are classified as revenues without donor restrictions or deferred grant revenue, 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.

All contributions are considered to be available for operations unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purpose are reported as support with donor restrictions that increase that net asset class.

Functional Expense Classification

The cost of providing the various programs and other activities are summarized on a functional basis in the statement of activities and the statement of functional expenses - by natural classification. Accordingly, certain costs have been allocated among the program services and supporting services. Supporting services consist of management and general expenses and fund development expenses. Expenses require allocation on a reasonable basis that is consistently applied. Expenses are generally allocated on the basis of estimates of time and effort.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended June 30, 2019 and 2018, advertising expense amounted to \$9,477 and \$8,918, respectively.

Change in Accounting Principle

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which simplifies and improves how a not-for-profit organization classifies its net assets, as well as the information it presents in financial statements and notes about liquidity, financial performance, and cash flows. Among other changes, the ASU replaces the three previous classes of net assets with two new classes, "net assets with donor restrictions" and "net assets without donor restrictions", and expands disclosures about the nature and amount of any donor restrictions. This guidance is effective for annual periods beginning after December 15, 2017. The Coalition implemented this standard during the year ended June 30, 2019. The ASU has been applied retrospectively to all periods presented, which had no effect on net asset restrictions.

Recent Accounting Pronouncements

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which provides a robust framework for addressing revenue recognition issues and, upon its effective date, replaces almost all existing revenue recognition guidance. This guidance is effective for annual reporting periods beginning after December 15, 2018.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 2 - Summary of Significant Accounting Policies (continued)

Recent Accounting Pronouncements (continued)

In June 2018, FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the scope and the accounting guidance for contributions. The update provides a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance. For contributions received, this guidance is effective for annual periods beginning after December 15, 2018, or annual periods beginning after June 15, 2018 for public business entities. For contributions made, this guidance is effective for annual periods beginning after December 15, 2019, or annual periods beginning after December 15, 2018 for public business entities.

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The guidance is effective for fiscal years beginning after December 15, 2020.

The Coalition is currently evaluating the impact of the pending adoption of the new standards on the financial statements.

Note 3 - 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.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Coalition, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the Coalition has taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Coalition is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before June 30, 2016.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 4 - Fair Value of Financial Instruments

The fair value hierarchy prioritizes the inputs to valuation methods 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 are as follows:

- Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2: Quoted prices in markets that are not active, or inputs that are observable either directly or indirectly, for substantially the full term of the asset or liability.
- Level 3: Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (i.e., supported with little or no market activity).

An asset's or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following valuation technique was used to measure fair value of assets in the tables below on a recurring basis:

Investments in cash and cash equivalents, certificates of deposit, and mutual funds - equity: The carrying amounts of cash and cash equivalents and certificates of deposit approximate fair value because of the short-term nature of those investments. Fair value of mutual funds - equity was based on quoted market prices for the identical security.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Coalition believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

For assets measured at fair value on a recurring basis, the fair value measurements by level within the fair value hierarchy are as follows as of June 30:

	2019			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 11,763	\$ 11,763	\$ -	\$ -
Certificates of deposit	595,139	595,139	-	-
Mutual funds - equity	54,334	54,334	-	-
	<u>\$ 661,236</u>	<u>\$ 661,236</u>	<u>\$ -</u>	<u>\$ -</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 4 - Fair Value of Financial Instruments (continued)

	2018			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 9,158	\$ 9,158	\$ -	\$ -
Certificates of deposit	584,601	584,601	-	-
Mutual funds - equity	49,290	49,290	-	-
	<u>\$ 643,049</u>	<u>\$ 643,049</u>	<u>\$ -</u>	<u>\$ -</u>

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended June 30, 2019 and 2018, there were no transfers in or out of Level 3.

Note 5 - Liquidity and Availability

Financial assets available for general expenditures, that is, without donor restrictions or other designations limiting their use, within one year of the statement of financial position, comprise the following as of June 30:

	2019	2018
Financial Assets		
Cash and cash equivalents	\$ 1,903,639	\$ 1,170,937
Cash - restricted	573,664	588,933
Accounts receivable	82,306	91,869
Grants receivable	755,257	970,658
Investments	661,236	643,049
Total Financial Assets	<u>3,976,102</u>	<u>3,465,446</u>
Amounts Not Available to be Used for General Expenditures Within One Year		
Cash subject to donor restrictions	(573,664)	(588,933)
Cash designated by the Board of Directors	(58,127)	(58,127)
Total Amounts Not Available to be Used for General Expenditures Within One Year	<u>(631,791)</u>	<u>(647,060)</u>
Financial Assets Available to be Used for General Expenditures Within One Year	<u>\$ 3,344,311</u>	<u>\$ 2,818,386</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 5 - Liquidity and Availability (continued)

As part of the Coalition's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

The Coalition also has a line of credit available to meet short term needs. See Note 8 for additional information about this agreement.

Note 6 - Investments

Investments consist of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 11,763	\$ 9,158
Certificates of deposit	595,139	584,601
Mutual funds - equity	54,334	49,290
	<u>\$ 661,236</u>	<u>\$ 643,049</u>

Note 7 - In-kind Contributions

Contributed assets, including contributed equipment and materials, are reported in the accompanying financial statements at their fair market value as of the date the assets were received.

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 do 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.

In-kind contributions consist of the following for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Special events	\$ 1,201	\$ 1,616

Note 8 - Line of Credit

The Coalition maintains a \$100,000 line of credit with M&T Bank. The line of credit bears interest at the bank's prime rate, plus 1.00%. The interest rate was 6.50% and 6.00% as of June 30, 2019 and 2018, respectively. The line of credit is secured by the Coalition's first lien on business assets. The Coalition has no balance due on this line of credit as of June 30, 2019 and 2018.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 9 - Commitments

The Coalition previously leased office and storage space in Enola, Pennsylvania through various lease amendments. In September 2017, the Coalition entered into a settlement agreement and general release that ended the leasing arrangement. The agreement required \$220,000 to be paid by the Coalition in October 2017, resulting in a release of all other future commitments.

In December 2016, the Coalition entered into a new lease agreement for the lease of office space. The space is located at 2101 North Front Street, Harrisburg, Pennsylvania. The lease covers the period May 1, 2017 through April 30, 2027 and includes increasing monthly rental payments in each of the ten years covered under the lease.

In August 2015, the Coalition entered into a lease agreement for the lease of office space located at 1129 20th Street, N.W., Washington, D.C. The lease covered the period August 15, 2015 through August 14, 2017 with rent of \$8,500 per month. The lease was not renewed.

In July 2017, the Coalition entered into a new lease agreement for the lease of office space located at 1875 Connecticut Avenue, NW, Washington DC. The lease covers the period August 1, 2017 through January 31, 2019. Additional lease addendums extend the lease through January 31, 2020. Monthly rental payments under these leases range from \$2,471 to \$5,654.

Building rental expense related to these leases for the years ended June 30, 2019 and 2018 amounted to \$360,973 and \$394,761, respectively.

The Coalition also leases office equipment over a 60-month period. Office equipment rental expense related to these leases for the years ended June 30, 2019 and 2018 amounted to \$26,114 and \$27,970, respectively.

Remaining future minimum lease payments required under operating leases, assuming no change in current terms, consist of the following for each of the years ended June 30 and thereafter:

	<u>Office Space</u>	<u>Equipment</u>	<u>Total</u>
2020	\$ 325,194	\$ 20,310	\$ 345,504
2021	310,844	2,220	313,064
2022	317,061	2,220	319,281
2023	323,402	2,220	325,622
2024	329,870	555	330,425
Thereafter	970,412	-	970,412
	<u>\$ 2,576,783</u>	<u>\$ 27,525</u>	<u>\$ 2,604,308</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements
June 30, 2019 and 2018

Note 10 - Lease Income

The Coalition subleases a portion of their property to an unrelated third party. The lease covers the period June 1, 2018 through March 31, 2020 with rent of \$674 per month. Additional renewal options are available through March 31, 2023. Rental income for this lease amounted to \$8,101 and \$674 for the years ended June 30, 2019 and 2018, respectively.

Future minimum rental lease payments, assuming no changes in current terms, consist of \$6,183 for the remaining year ended June 30, 2020.

Note 11 - Net Assets without Donor Restrictions

The Coalition's net assets without donor restrictions consist of undesignated and board-designated amounts for the following purposes as of June 30:

	<u>2019</u>	<u>2018</u>
Undesignated	\$ 2,041,141	\$ 1,863,613
Board-designated for Delilah Rumburg Vision for Leadership Fund	<u>58,127</u>	<u>58,127</u>
	<u>\$ 2,099,268</u>	<u>\$ 1,921,740</u>

Note 12 - Net Assets with Donor Restrictions

The Coalition's net assets with donor restrictions are restricted for the following purposes or periods as of June 30:

	<u>2019</u>	<u>2018</u>
Subject to expenditures for a specific purpose		
Child sexual abuse prevention	\$ 540,617	\$ 563,678
Delilah Rumburg Vision for Leadership Fund	27,315	20,615
Disaster Relief Fund	5,412	4,640
Legal assistance project	<u>320</u>	<u>-</u>
	<u>\$ 573,664</u>	<u>\$ 588,933</u>

Note 13 - Interfund Borrowings

The lending of DHS contract funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2019 and 2018

Note 14 - Third-Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DHS Contract #4100070677 and DOH Contract #4100075395). 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.

Note 15 - 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 4.75% for the years ended June 30, 2019 and 2018. Employees must be 21 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, 2019 and 2018 amounted to \$120,499 and \$119,131, respectively.

Note 16 - 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 \$9,140 and \$14,411 for the years ended June 30, 2019 and 2018, respectively.

Note 17 - Concentration of Credit Risk

Financial instruments, which subject the Coalition to concentration of credit risk, consist primarily of cash and cash equivalents, certificates of deposit, mutual funds - equity, and contributions. The Coalition maintains its cash and cash equivalents with high credit quality financial institutions and has not suffered any financial loss related to such deposits. At times during the years ended June 30, 2019 and 2018, the Coalition's cash balances may have exceeded the federally insured limit of \$250,000.

Note 18 - Reclassification

Certain information in the 2018 financial statements and related footnotes contain reclassifications necessary to make that information comparable to information presented in the 2019 financial statements. There was no change to total changes in net assets or total net assets.

Note 19 - Subsequent Events

The Coalition has evaluated subsequent events through January 22, 2020. This date is the date the financial statements were available to be issued. No material events subsequent to June 30, 2019 were noted.

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Social Services Block Grant
 (Title XX) - Administrative Costs
 Year Ended June 30, 2019

Budget Category	07/01/18 - 06/30/19 Approved Budget	07/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 308,320	\$ 308,320	\$ 308,320	\$ -	\$ -
Benefits	83,326	83,326	83,326	-	-
Total Personnel	391,646	391,646	391,646	-	-
Operations					
Professional fees	35,293	35,293	35,293	-	-
Audit fees	4,480	4,480	4,480	-	-
Supplies	2,318	2,318	2,318	-	-
In-state travel	7,731	7,731	7,731	-	-
Out-of-state travel	1,959	1,959	1,959	-	-
Lodging	6,758	6,758	6,758	-	-
Meals	1,457	1,457	1,457	-	-
Equipment/software rental and maintenance	2,512	2,512	2,512	-	-
Computer software	4,654	4,654	4,654	-	-
Equipment leases	2,909	2,909	2,909	-	-
Office rent	35,312	35,312	35,312	-	-
Custodial services	1,425	1,425	1,425	-	-
Staff development and training	8,072	8,072	8,072	-	-
Printing	150	150	150	-	-
Telephone	7,099	7,099	7,099	-	-
Postage	1,928	1,928	1,928	-	-
Advertising and public relations	-	-	-	-	-
Staff recruitment	565	565	565	-	-
Public awareness	20,821	20,821	20,821	-	-
Education library	6,688	6,688	6,688	-	-
Dues/memberships	4,602	4,602	4,602	-	-
Insurance	2,437	2,437	2,437	-	-
Meeting expenses	158	158	158	-	-
Equipment purchase	-	-	-	-	-
Total Operations	159,328	159,328	159,328	-	-
Total Administrative Costs	\$ 550,974	\$ 550,974	\$ 550,974	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Social Services Block Grant
 (Title XX) - Subcontractor Costs
 Year Ended June 30, 2019

Budget Category	07/01/18 - 06/30/19 Approved Budget	07/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 10,476	\$ 9,476	\$ 9,476	\$ 1,000	\$ -
Allegheny - CV	67,446	67,446	67,446	-	-
Allegheny - PAAR	41,730	41,730	41,730	-	-
Armstrong	10,476	10,476	10,476	-	-
Beaver	23,679	23,679	23,679	-	-
Bedford	10,476	10,476	10,476	-	-
Berks	23,086	23,086	23,086	-	-
Blair	10,476	10,476	10,476	-	-
Bradford and Sullivan	23,146	23,146	23,146	-	-
Bucks	48,446	48,446	48,446	-	-
Butler	19,725	19,725	19,725	-	-
Cambria and Somerset	22,868	22,868	22,868	-	-
Centre	12,603	12,603	12,603	-	-
Chester	42,858	42,858	42,858	-	-
Clarion, Jefferson and Clearfield	20,688	20,688	20,688	-	-
Clinton	10,476	10,476	10,476	-	-
Columbia and Montour	14,350	14,350	14,350	-	-
Crawford	20,405	20,405	20,405	-	-
Cumberland	14,623	14,623	14,623	-	-
Dauphin and Perry	24,546	24,546	24,546	-	-
Delaware	48,001	48,001	48,001	-	-
Elk and Cameron	13,216	13,216	13,216	-	-
Erie	38,198	38,198	38,198	-	-
Fayette	16,580	16,580	16,580	-	-
Franklin and Fulton	16,385	16,385	16,385	-	-
Indiana	13,886	13,886	13,886	-	-
Lackawanna and Susquehanna	18,687	18,687	18,687	-	-
Lancaster	25,516	25,516	25,516	-	-
Lawrence	15,690	15,690	15,690	-	-
Lebanon and Schuylkill	38,897	38,897	38,897	-	-
Lehigh and Northampton	33,381	33,381	33,381	-	-
Luzerne, Wyoming and Carbon	41,069	41,069	41,069	-	-
Lycoming	11,390	11,390	11,390	-	-
McKean	9,476	9,435	9,435	41	-
Mercer	11,502	11,502	11,502	-	-
Mifflin, Juniata and Huntingdon	22,692	22,692	22,692	-	-
Monroe	10,476	10,476	10,476	-	-
Montgomery	41,712	41,712	41,712	-	-
Philadelphia	106,156	106,156	106,156	-	-
Potter	10,476	10,476	10,476	-	-
Tioga	10,476	8,468	8,468	2,008	-
Union, Snyder and Northumberland	20,359	20,359	20,359	-	-
Venango	11,068	11,068	11,068	-	-
Warren and Forest	13,216	12,672	12,672	544	-
Washington and Greene	19,497	19,497	19,497	-	-
Wayne and Pike	19,952	19,952	19,952	-	-
Westmoreland	32,834	32,834	32,834	-	-
York	26,659	26,659	26,659	-	-
Total Subcontractor Costs	\$ 1,170,026	\$ 1,166,433	\$ 1,166,433	\$ 3,593	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Act 44 - Pennsylvania
 General Fund - Administrative Costs
 Year Ended June 30, 2019

Budget Category	07/01/18 - 06/30/19 Approved Budget	07/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 540,678	\$ 540,678	\$ 540,678	\$ -	\$ -
Benefits	144,004	144,004	144,004	-	-
Total Personnel	684,682	684,682	684,682	-	-
Operations					
Professional fees	76,244	76,244	76,244	-	-
Audit fees	8,332	8,332	8,332	-	-
Supplies	4,980	4,980	4,980	-	-
In-state travel	25,128	25,128	25,128	-	-
Out-of-state travel	993	993	993	-	-
Lodging	21,420	21,420	21,420	-	-
Meals	1,131	1,131	1,131	-	-
Equipment/software rental and maintenance	5,255	5,255	5,255	-	-
Computer software	16,704	16,704	16,704	-	-
Equipment leases	4,934	4,934	4,934	-	-
Office rent	60,969	60,969	60,969	-	-
Custodial services	2,425	2,425	2,425	-	-
Staff development and training	4,865	4,865	4,865	-	-
Printing	5,546	5,546	5,546	-	-
Telephone	13,950	13,950	13,950	-	-
Postage	506	506	506	-	-
Advertising and public relations	-	-	-	-	-
Staff recruitment	1,060	1,060	1,060	-	-
Public awareness	21,477	21,477	21,477	-	-
Education library	2,324	2,324	2,324	-	-
Dues/memberships	3,599	3,599	3,599	-	-
Insurance	4,408	4,408	4,408	-	-
Meeting expenses	26,587	26,587	26,587	-	-
Equipment purchases	10,191	10,191	10,191	-	-
Total Operations	323,028	323,028	323,028	-	-
Total Administrative Costs	\$ 1,007,710	\$ 1,007,710	\$ 1,007,710	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Act 44 - Pennsylvania
 General Fund - Subcontractor Costs
 Year Ended June 30, 2019

Budget Category	07/01/18 - 06/30/19 Approved Budget	07/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 71,015	\$ 65,967	\$ 65,967	\$ 5,048	\$ -
Allegheny - CV	252,256	252,256	252,256	-	-
Allegheny - PAAR	608,477	608,477	608,477	-	-
Armstrong	63,926	63,926	63,926	-	-
Beaver	175,395	175,395	175,395	-	-
Bedford	68,600	68,600	68,600	-	-
Berks	161,944	161,944	161,944	-	-
Blair	68,473	68,473	68,473	-	-
Bradford and Sullivan	139,765	139,765	139,765	-	-
Bucks	402,164	402,164	402,164	-	-
Butler	156,365	156,365	156,365	-	-
Cambria and Somerset	165,884	165,884	165,884	-	-
Centre	77,009	77,009	77,009	-	-
Chester	345,328	345,328	345,328	-	-
Clarion, Jefferson and Clearfield	145,335	145,335	145,335	-	-
Clinton	63,521	63,521	63,521	-	-
Columbia and Montour	112,627	112,627	112,627	-	-
Crawford	125,850	125,850	125,850	-	-
Cumberland	115,031	114,090	114,090	941	-
Dauphin and Perry	203,742	203,742	203,742	-	-
Delaware	473,359	473,359	473,359	-	-
Elk and Cameron	87,541	87,541	87,541	-	-
Erie	275,797	275,797	275,797	-	-
Fayette	107,450	107,450	107,450	-	-
Franklin and Fulton	113,237	113,237	113,237	-	-
Indiana	90,326	90,326	90,326	-	-
Lackawanna and Susquehanna	147,310	147,310	147,310	-	-
Lancaster	185,906	174,543	174,543	11,363	-
Lawrence	108,877	108,877	108,877	-	-
Lebanon and Schuylkill	277,449	277,449	277,449	-	-
Lehigh and Northampton	297,044	297,044	297,044	-	-
Luzerne, Wyoming and Carbon	317,560	317,560	317,560	-	-
Lycoming	67,890	67,890	67,890	-	-
McKean	61,583	60,747	60,747	836	-
Mercer	71,705	71,705	71,705	-	-
Mifflin, Juniata and Huntingdon	148,689	148,689	148,689	-	-
Monroe	69,512	69,135	69,135	377	-
Montgomery	314,925	314,925	314,925	-	-
Philadelphia	1,053,883	1,053,883	1,053,883	-	-
Potter	61,270	61,270	61,270	-	-
Tioga	62,155	56,600	56,600	5,555	-
Union, Snyder and Northumberland	155,252	155,252	155,252	-	-
Venango	67,885	67,885	67,885	-	-
Warren and Forest	84,000	66,680	66,680	17,320	-
Washington and Greene	145,449	145,449	145,449	-	-
Wayne and Pike	130,517	130,517	130,517	-	-
Westmoreland	214,421	214,421	214,421	-	-
York	206,591	206,591	206,591	-	-
Total Subcontractor Costs	\$ 8,920,290	\$ 8,878,850	\$ 8,878,850	\$ 41,440	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Preventive Health and
 Health Services Block Grant - Administrative Costs
 Year Ended June 30, 2019

Budget Category	10/01/17 - 09/30/18 PCAR Approved Budget	10/01/17 - 06/30/18 Reported Costs	07/01/18 - 09/30/18 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 19,820	\$ 15,154	\$ 5,030	\$ 20,184	\$ (364)	\$ -
Benefits	6,938	4,632	1,376	6,008	930	-
Total Personnel	26,758	19,786	6,406	26,192	566	-
Operations						
Professional fees	120	50	14	64	56	-
Audit fees	275	-	313	313	(38)	-
Supplies	436	477	169	646	(210)	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment/software rental and maintenance	360	623	252	875	(515)	-
Equipment leases	360	161	41	202	158	-
Office rent	1,620	1,808	416	2,224	(604)	-
Custodial services	180	81	21	102	78	-
Staff development and training	-	-	-	-	-	-
Printing	120	7	-	7	113	-
Telephone	420	234	74	308	112	-
Postage	120	3	7	10	110	-
Education library	-	-	-	-	-	-
Dues/memberships	-	-	-	-	-	-
Insurance	240	134	37	171	69	-
Meeting expenses	-	-	-	-	-	-
Total Operations	4,251	3,578	1,344	4,922	(671)	-
Total Administrative Costs	\$ 31,009	\$ 23,364	\$ 7,750	\$ 31,114	\$ (105)	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Preventive Health and
 Health Services Block Grant - Subcontractor Costs
 Year Ended June 30, 2019

Budget Category	10/01/17 - 09/30/18 PCAR Approved Budget	10/01/17 - 06/30/18 Reported Costs	07/01/18 - 09/30/18 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 1,630	\$ 1,223	\$ 407	\$ 1,630	\$ -	\$ -
Allegheny - CV	8,343	6,257	2,086	8,343	-	-
Allegheny - PAAR	19,167	14,375	4,792	19,167	-	-
Armstrong	2,462	1,846	616	2,462	-	-
Beaver	5,262	3,947	1,315	5,262	-	-
Bedford	1,830	1,372	458	1,830	-	-
Berks	5,370	4,028	1,342	5,370	-	-
Blair	2,005	1,504	501	2,005	-	-
Bradford (and Sullivan effective 07/01/18)	3,463	2,301	1,162	3,463	-	-
Bucks	10,893	8,170	2,723	10,893	-	-
Butler	4,397	3,298	1,099	4,397	-	-
Cambria and Somerset	4,684	3,513	1,171	4,684	-	-
Chester	9,956	7,467	2,489	9,956	-	-
Clarion, Jefferson and Clearfield	4,518	3,388	1,130	4,518	-	-
Clinton	1,637	1,228	409	1,637	-	-
Columbia and Montour	3,373	2,530	843	3,373	-	-
Crawford	4,219	3,164	1,055	4,219	-	-
Cumberland	2,914	2,185	729	2,914	-	-
Dauphin and Perry	6,634	4,976	1,658	6,634	-	-
Delaware	11,097	8,323	2,774	11,097	-	-
Elk and Cameron	2,233	1,675	558	2,233	-	-
Erie	9,043	6,782	2,261	9,043	-	-
Fayette	3,735	2,801	881	3,682	53	-
Franklin and Fulton	3,388	2,541	847	3,388	-	-
Indiana	2,819	2,114	705	2,819	-	-
Lackawanna and Susquehanna	4,067	3,050	1,017	4,067	-	-
Lancaster	4,952	3,714	1,238	4,952	-	-
Lawrence	3,400	2,550	850	3,400	-	-
Lebanon and Schuylkill	8,085	6,064	2,021	8,085	-	-
Lehigh and Northampton	7,319	5,497	1,832	7,329	(10)	-
Luzerne, Wyoming and Carbon	9,137	6,853	2,284	9,137	-	-
Lycoming	2,417	1,813	604	2,417	-	-
McKean	1,607	1,205	402	1,607	-	-
Mercer	2,469	1,852	617	2,469	-	-
Mifflin, Juniata and Huntingdon	3,695	2,771	924	3,695	-	-
Monroe	2,379	1,784	595	2,379	-	-
Montgomery	8,941	6,706	2,235	8,941	-	-
Philadelphia	26,596	19,947	6,649	26,596	-	-
Pike (contract ended 06/30/18)	1,380	1,380	-	1,380	-	-
Potter	1,564	1,173	391	1,564	-	-
Sullivan (contract ended 06/30/18)	1,185	1,185	-	1,185	-	-
Tioga	1,619	1,099	405	1,504	115	-
Union, Snyder and Northumberland	3,851	2,888	963	3,851	-	-
Venango	2,110	1,583	527	2,110	-	-
Warren and Forest	2,088	1,566	522	2,088	-	-
Washington and Greene	4,537	3,403	1,134	4,537	-	-
Wayne (and Pike effective 07/01/18)	2,194	1,300	894	2,194	-	-
Westmoreland	6,536	4,902	1,634	6,536	-	-
York	5,806	4,354	1,452	5,806	-	-
Total Subcontractor Costs	\$ 253,006	\$ 189,647	\$ 63,201	\$ 252,848	\$ 158	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Preventive Health and
 Health Services Block Grant - Administrative Costs
 Year Ended June 30, 2019

Budget Category	10/01/18 - 09/30/19 PCAR Approved Budget	10/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 19,346	\$ 15,485	\$ 15,485	\$ 3,861	\$ -
Benefits	6,965	4,248	4,248	2,717	-
Total Personnel	26,311	19,733	19,733	6,578	-
Operations					
Professional fees	120	50	50	70	-
Audit fees	320	-	-	320	-
Supplies	418	388	388	30	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	420	762	762	(342)	-
Equipment leases	420	142	142	278	-
Office rent	1,680	1,799	1,799	(119)	-
Custodial services	240	69	69	171	-
Staff development and training	-	-	-	-	-
Printing	120	7	7	113	-
Telephone	480	236	236	244	-
Postage	180	2	2	178	-
Education library	-	-	-	-	-
Dues/memberships	-	-	-	-	-
Insurance	300	125	125	175	-
Meeting expenses	-	-	-	-	-
Total Operations	4,698	3,580	3,580	1,118	-
Total Administrative Costs	\$ 31,009	\$ 23,313	\$ 23,313	\$ 7,696	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Preventive Health and
 Health Services Block Grant - Subcontractor Costs
 Year Ended June 30, 2019

Budget Category	10/01/18 - 09/30/19 PCAR Approved Budget	10/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,630	\$ 1,223	\$ 1,223	\$ 407	\$ -
Allegheny - CV	8,343	6,257	6,257	2,086	-
Allegheny - PAAR	19,167	14,375	14,375	4,792	-
Armstrong	2,462	1,846	1,846	616	-
Beaver	5,262	3,947	3,947	1,315	-
Bedford	1,830	1,372	1,372	458	-
Berks	5,370	4,028	4,028	1,342	-
Blair	2,005	1,504	1,504	501	-
Bradford and Sullivan	4,648	3,486	3,486	1,162	-
Bucks	10,893	8,170	8,170	2,723	-
Butler	4,397	3,298	3,298	1,099	-
Cambria and Somerset	4,684	3,513	3,513	1,171	-
Chester	9,956	7,467	7,467	2,489	-
Clarion, Jefferson and Clearfield	4,518	3,388	3,388	1,130	-
Clinton	1,637	1,228	1,228	409	-
Columbia and Montour	3,373	2,530	2,530	843	-
Crawford	4,219	3,164	3,164	1,055	-
Cumberland	2,914	2,185	2,185	729	-
Dauphin and Perry	6,634	4,976	4,976	1,658	-
Delaware	11,097	8,323	8,323	2,774	-
Elk and Cameron	2,233	1,675	1,675	558	-
Erie	9,043	6,782	6,782	2,261	-
Fayette	3,735	2,585	2,585	1,150	-
Franklin and Fulton	3,388	2,541	2,541	847	-
Indiana	2,819	2,114	2,114	705	-
Lackawanna and Susquehanna	4,067	3,050	3,050	1,017	-
Lancaster	4,952	3,714	3,714	1,238	-
Lawrence	3,400	2,550	2,550	850	-
Lebanon and Schuylkill	8,085	6,064	6,064	2,021	-
Lehigh and Northampton	7,319	5,489	5,489	1,830	-
Luzerne, Wyoming and Carbon	9,137	6,853	6,853	2,284	-
Lycoming	2,417	1,813	1,813	604	-
McKean	1,607	1,205	1,205	402	-
Mercer	2,469	1,852	1,852	617	-
Mifflin, Juniata and Huntingdon	3,695	2,771	2,771	924	-
Monroe	2,379	1,784	1,784	595	-
Montgomery	8,941	6,706	6,706	2,235	-
Philadelphia	26,596	19,947	19,947	6,649	-
Potter	1,564	1,173	1,173	391	-
Tioga	1,619	1,157	1,157	462	-
Union, Snyder and Northumberland	3,851	2,888	2,888	963	-
Venango	2,110	1,583	1,583	527	-
Warren and Forest	2,088	1,566	1,566	522	-
Washington and Greene	4,537	3,403	3,403	1,134	-
Wayne and Pike	3,574	2,681	2,681	893	-
Westmoreland	6,536	4,902	4,902	1,634	-
York	5,806	4,354	4,354	1,452	-
Total Subcontractor Costs	\$ 253,006	\$ 189,482	\$ 189,482	\$ 63,524	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Rape Prevention and
 Education - Administrative Costs
 Year Ended June 30, 2019

Budget Category	02/01/18 -	02/01/18 -	07/01/18 -	Allowable Costs		
	01/31/19 PCAR Approved Budget	06/30/18 Reported Costs	01/31/19 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 68,483	\$ 28,955	\$ 39,367	\$ 68,322	\$ 161	\$ -
Benefits	24,368	8,426	11,099	19,525	4,843	-
Total Personnel	92,851	37,381	50,466	87,847	5,004	-
Operations						
Professional fees	173,582	13,736	157,438	171,174	2,408	-
Audit fees	1,280	-	1,356	1,356	(76)	-
Supplies	784	1,417	1,067	2,484	(1,700)	-
In-state travel	5,935	1,784	1,153	2,937	2,998	-
Out-of-state travel	550	-	483	483	67	-
Lodging	6,980	1,305	434	1,739	5,241	-
Meals	1,700	88	131	219	1,481	-
Equipment/software rental and maintenance	1,080	513	811	1,324	(244)	-
Equipment leases	1,380	289	365	654	726	-
Office rent	7,560	3,139	4,490	7,629	(69)	-
Custodial services	300	133	179	312	(12)	-
Staff development and training	-	-	-	-	-	-
Printing	1,060	698	-	698	362	-
Telephone	1,200	746	992	1,738	(538)	-
Postage	240	3	5	8	232	-
Public awareness	-	-	-	-	-	-
Education library	42,000	-	46,977	46,977	(4,977)	-
Insurance	360	231	307	538	(178)	-
Meeting expenses	2,000	841	-	841	1,159	-
Total Operations	247,991	24,923	216,188	241,111	6,880	-
Total Administrative Costs	\$ 340,842	\$ 62,304	\$ 266,654	\$ 328,958	\$ 11,884	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2019

Budget Category	02/01/18 - 01/31/19 PCAR Approved Budget	02/01/18 - 06/30/18 Reported Costs	07/01/18 - 01/31/19 Reported Costs	Total	Allowable Costs	
					(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 6,417	\$ 1,526	\$ 3,743	\$ 5,269	\$ 1,148	\$ -
Allegheny - CV	29,601	12,334	17,267	29,601	-	-
Allegheny - PAAR	71,827	29,928	41,899	71,827	-	-
Beaver	19,822	8,259	11,563	19,822	-	-
Berks	17,851	7,438	10,413	17,851	-	-
Bradford (and Sullivan effective 07/01/18)	13,616	4,113	9,503	13,616	-	-
Bucks	41,381	17,242	24,139	41,381	-	-
Butler	13,315	5,548	7,767	13,315	-	-
Cambria and Somerset	17,458	7,274	10,184	17,458	-	-
Centre	9,284	3,868	5,416	9,284	-	-
Chester	35,134	14,639	20,495	35,134	-	-
Clarion, Jefferson and Clearfield	15,172	6,322	8,850	15,172	-	-
Clinton	6,418	2,674	2,625	5,299	1,119	-
Columbia and Montour	10,508	4,378	6,130	10,508	-	-
Crawford	16,927	7,053	9,874	16,927	-	-
Cumberland	11,691	4,871	6,820	11,691	-	-
Dauphin and Perry	19,375	8,073	11,302	19,375	-	-
Delaware	41,305	17,211	24,094	41,305	-	-
Erie	33,294	13,873	19,421	33,294	-	-
Fayette	13,248	5,520	5,904	11,424	1,824	-
Indiana	11,348	4,728	6,620	11,348	-	-
Lackawanna and Susquehanna	14,816	6,173	8,643	14,816	-	-
Lancaster	20,618	8,591	12,027	20,618	-	-
Lawrence	12,454	5,189	7,265	12,454	-	-
Lebanon and Schuylkill	33,159	13,816	19,343	33,159	-	-
Lehigh and Northampton	26,639	11,100	15,539	26,639	-	-
Luzerne, Wyoming and Carbon	36,134	15,056	21,078	36,134	-	-
Lycoming	8,506	3,544	4,962	8,506	-	-
Mercer	7,968	3,320	4,648	7,968	-	-
Mifflin, Juniata and Huntingdon	14,620	6,092	8,528	14,620	-	-
Monroe	8,288	3,453	4,835	8,288	-	-
Montgomery	38,063	15,860	22,203	38,063	-	-
Philadelphia	94,122	39,218	54,904	94,122	-	-
Pike (contract ended 06/30/18)	3,055	3,055	-	3,055	-	-
Potter	6,418	2,674	3,744	6,418	-	-
Sullivan (contract ended 06/30/18)	2,674	2,674	-	2,674	-	-
Tioga	6,418	2,674	3,744	6,418	-	-
Union, Snyder and Northumberland	14,062	5,859	8,203	14,062	-	-
Venango	6,912	2,880	4,032	6,912	-	-
Warren and Forest	8,202	3,418	4,784	8,202	-	-
Washington and Greene	15,233	6,347	8,886	15,233	-	-
Wayne (and Pike effective 07/01/18)	10,694	2,674	8,020	10,694	-	-
Westmoreland	26,372	10,988	15,384	26,372	-	-
York	21,081	8,784	12,297	21,081	-	-
Total Subcontractor Costs	\$ 891,500	\$ 370,311	\$ 517,098	\$ 887,409	\$ 4,091	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Rape Prevention and
 Education - Administrative Costs
 Year Ended June 30, 2019

Budget Category	02/01/19 - 01/31/20 PCAR Approved Budget	02/01/19 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 105,033	\$ 45,790	\$ 45,790	\$ 59,243	\$ -
Benefits	38,438	11,771	11,771	26,667	-
Total Personnel	143,471	57,561	57,561	85,910	-
Operations					
Professional fees	9,257	4,927	4,927	4,330	-
Audit fees	1,361	-	-	1,361	-
Supplies	4,341	1,667	1,667	2,674	-
In-state travel	1,675	619	619	1,056	-
Out-of-state travel	550	177	177	373	-
Lodging	1,872	550	550	1,322	-
Meals	1,221	193	193	1,028	-
Equipment/software rental and maintenance	2,100	698	698	1,402	-
Equipment leases	1,140	424	424	716	-
Office rent	10,951	4,549	4,549	6,402	-
Custodial services	540	194	194	346	-
Staff development and training	500	563	563	(63)	-
Printing	680	3,237	3,237	(2,557)	-
Telephone	2,700	889	889	1,811	-
Postage	240	5	5	235	-
Staff recruitment	375	-	-	375	-
Public awareness	-	-	-	-	-
Insurance	900	353	353	547	-
Meeting expenses	-	-	-	-	-
Equipment purchases	-	1,029	1,029	(1,029)	-
Total Operations	40,403	20,074	20,074	20,329	-
Total Administrative Costs	\$ 183,874	\$ 77,635	\$ 77,635	\$ 106,239	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2019

Budget Category	02/01/19 - 01/31/20 PCAR Approved Budget	02/01/19 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 6,417	\$ 2,009	\$ 2,009	\$ 4,408	\$ -
Allegheny - CV	29,601	12,334	12,334	17,267	-
Allegheny - PAAR	71,827	29,928	29,928	41,899	-
Beaver	19,822	8,259	8,259	11,563	-
Berks	17,851	7,438	7,438	10,413	-
Bradford and Sullivan	16,290	6,787	6,787	9,503	-
Bucks	41,381	17,242	17,242	24,139	-
Butler	13,315	5,548	5,548	7,767	-
Cambria and Somerset	17,458	7,274	7,274	10,184	-
Centre	9,284	3,868	3,868	5,416	-
Chester	35,134	14,639	14,639	20,495	-
Clarion, Jefferson and Clearfield	15,172	6,322	6,322	8,850	-
Clinton	6,418	2,674	2,674	3,744	-
Columbia and Montour	10,508	4,378	4,378	6,130	-
Crawford	16,927	7,053	7,053	9,874	-
Cumberland	11,691	4,871	4,871	6,820	-
Dauphin and Perry	19,375	8,073	8,073	11,302	-
Delaware	41,305	17,211	17,211	24,094	-
Erie	33,294	13,873	13,873	19,421	-
Fayette	13,248	5,520	5,520	7,728	-
Indiana	11,348	4,728	4,728	6,620	-
Lackawanna and Susquehanna	14,816	6,173	6,173	8,643	-
Lancaster	20,618	8,591	8,591	12,027	-
Lawrence	12,454	5,189	5,189	7,265	-
Lebanon and Schuylkill	33,159	13,816	13,816	19,343	-
Lehigh and Northampton	26,639	11,100	11,100	15,539	-
Luzerne, Wyoming and Carbon	36,134	15,056	15,056	21,078	-
Lycoming	8,506	3,544	3,544	4,962	-
Mercer	7,968	3,320	3,320	4,648	-
Mifflin, Juniata and Huntingdon	14,620	6,092	6,092	8,528	-
Monroe	8,288	3,453	3,453	4,835	-
Montgomery	38,063	15,860	15,860	22,203	-
Philadelphia	94,122	39,217	39,217	54,905	-
Potter	6,418	2,674	2,674	3,744	-
Tioga	6,418	2,514	2,514	3,904	-
Union, Snyder and Northumberland	14,062	5,859	5,859	8,203	-
Venango	6,912	2,880	2,880	4,032	-
Washington and Greene	15,233	6,347	6,347	8,886	-
Wayne and Pike	13,749	5,729	5,729	8,020	-
Westmoreland	26,372	10,988	10,988	15,384	-
York	21,081	8,784	8,784	12,297	-
Total Subcontractor Costs	\$ 883,298	\$ 367,215	\$ 367,215	\$ 516,083	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 PCCD Contract Number 2017-SV-01-28078 - Sexual Assault
 Services Program - Administrative Costs
 Year Ended June 30, 2019

Budget Category	08/01/17 - 07/31/18 Approved Budget	08/01/17 - 06/30/18 Reported Costs	07/01/18 - 07/31/18 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 15,172	\$ 14,492	\$ 1,064	\$ 15,556	\$ (384)	\$ -
Benefits	5,326	3,937	365	4,302	1,024	-
Total Personnel	20,498	18,429	1,429	19,858	640	-
Operations						
Professional fees	120	37	5	42	78	-
Audit fees	600	579	-	579	21	-
Supplies	217	327	41	368	(151)	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment/software rental and maintenance	840	702	84	786	54	-
Equipment leases	240	133	15	148	92	-
Office rent	1,748	1,496	165	1,661	87	-
Custodial services	120	65	6	71	49	-
Staff development and training	-	-	-	-	-	-
Printing	400	1,998	-	1,998	(1,598)	-
Telephone	300	202	24	226	74	-
Postage	60	5	-	5	55	-
Public awareness	-	-	-	-	-	-
Dues/memberships	60	9	-	9	51	-
Insurance	180	111	12	123	57	-
Meeting expenses	-	-	-	-	-	-
Total Operations	4,885	5,664	352	6,016	(1,131)	-
Total Administrative Costs	\$ 25,383	\$ 24,093	\$ 1,781	\$ 25,874	\$ (491)	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2017-SV-01-28078 - Sexual Assault
Services Program - Subcontractor Costs
Year Ended June 30, 2019

Budget Category	08/01/17 - 07/31/18 Approved Budget	08/01/17 - 06/30/18 Reported Costs	07/01/18 - 07/31/18 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 3,920	\$ 2,226	\$ 347	\$ 2,573	\$ 1,347	\$ -
Allegheny - CV	16,791	16,791	-	16,791	-	-
Allegheny - PAAR	27,238	24,950	2,288	27,238	-	-
Armstrong	3,361	3,081	280	3,361	-	-
Beaver	9,816	9,506	310	9,816	-	-
Bedford	4,721	4,721	-	4,721	-	-
Berks	10,472	10,212	260	10,472	-	-
Blair	4,684	4,684	-	4,684	-	-
Bradford	4,607	4,607	-	4,607	-	-
Bucks	21,389	19,366	2,023	21,389	-	-
Butler	11,504	8,162	381	8,543	2,961	-
Cambria and Somerset	11,055	10,488	567	11,055	-	-
Chester	20,248	18,559	1,689	20,248	-	-
Clarion, Jefferson and						
Clearfield	10,732	8,719	2,013	10,732	-	-
Clinton	3,459	3,171	288	3,459	-	-
Columbia and Montour	6,586	5,946	640	6,586	-	-
Crawford	5,662	5,662	-	5,662	-	-
Cumberland	7,534	7,534	-	7,534	-	-
Dauphin and Perry	14,442	13,211	1,231	14,442	-	-
Delaware	26,181	23,998	2,183	26,181	-	-
Elk and Cameron	5,010	4,632	378	5,010	-	-
Erie	14,818	13,583	1,235	14,818	-	-
Fayette	5,917	5,458	459	5,917	-	-
Franklin and Fulton	7,083	5,732	1,351	7,083	-	-
Indiana	4,937	4,498	439	4,937	-	-
Lackawanna and						
Susquehanna	9,585	8,277	1,308	9,585	-	-
Lancaster	12,861	12,286	575	12,861	-	-
Lawrence	4,515	3,897	618	4,515	-	-
Lebanon and Schuylkill	15,987	14,639	1,348	15,987	-	-
Lehigh and Northampton	17,592	16,435	1,157	17,592	-	-
Luzerne, Wyoming and						
Carbon	17,875	17,187	688	17,875	-	-
Lycoming	5,535	3,386	2,149	5,535	-	-
McKean	3,550	3,330	220	3,550	-	-
Mercer	4,469	4,096	373	4,469	-	-
Mifflin, Juniata and Huntingdon	6,969	6,969	-	6,969	-	-
Monroe	4,757	4,366	391	4,757	-	-
Montgomery	17,460	15,992	1,468	17,460	-	-
Philadelphia	55,456	50,835	4,621	55,456	-	-
Pike	2,808	2,116	341	2,457	351	-
Potter	3,263	2,991	272	3,263	-	-
Sullivan	1,485	1,361	124	1,485	-	-
Tioga	3,761	3,761	-	3,761	-	-
Union, Snyder and						
Northumberland	9,199	8,137	1,062	9,199	-	-
Venango	3,724	3,414	310	3,724	-	-
Warren and Forest	4,573	4,128	445	4,573	-	-
Washington and Greene	10,653	9,765	888	10,653	-	-
Wayne	3,636	3,636	-	3,636	-	-
Westmoreland	11,104	11,104	-	11,104	-	-
York	13,239	12,226	1,013	13,239	-	-
Total Subcontractor Costs	\$ 506,223	\$ 463,831	\$ 37,733	\$ 501,564	\$ 4,659	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

PCCD Contract Number 2018-SV-01-29012 - Sexual Assault

Services Program - Administrative Costs

Year Ended June 30, 2019

Budget Category	08/01/18 - 07/31/19 Approved Budget	08/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 14,208	\$ 14,143	\$ 14,143	\$ 65	\$ -
Benefits	4,966	3,713	3,713	1,253	-
Total Personnel	19,174	17,856	17,856	1,318	-
Operations					
Professional fees	120	43	43	77	-
Audit fees	600	584	584	16	-
Supplies	642	354	354	288	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	780	888	888	(108)	-
Equipment leases	180	122	122	58	-
Office rent	1,604	1,517	1,517	87	-
Custodial services	120	60	60	60	-
Staff development and training	-	-	-	-	-
Printing	400	1,994	1,994	(1,594)	-
Telephone	300	203	203	97	-
Postage	60	2	2	58	-
Public awareness	-	-	-	-	-
Dues/memberships	60	12	12	48	-
Insurance	180	109	109	71	-
Meeting expenses	-	-	-	-	-
Total Operations	5,046	5,888	5,888	(842)	-
Total Administrative Costs	\$ 24,220	\$ 23,744	\$ 23,744	\$ 476	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2018-SV-01-29012 - Sexual Assault
Services Program - Subcontractor Costs
Year Ended June 30, 2019

Budget Category	08/01/18 - 07/31/19 Approved Budget	08/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 3,920	\$ 2,752	\$ 2,752	\$ 1,168	\$ -
Allegheny - CV	16,791	16,791	16,791	-	-
Allegheny - PAAR	27,238	24,968	24,968	2,270	-
Armstrong	3,361	3,127	3,127	234	-
Beaver	9,816	9,816	9,816	-	-
Bedford	4,721	4,721	4,721	-	-
Berks	10,472	10,472	10,472	-	-
Blair	4,684	4,294	4,294	390	-
Bradford and Sullivan	6,092	6,092	6,092	-	-
Bucks	21,389	20,006	20,006	1,383	-
Butler	11,504	10,287	10,287	1,217	-
Cambria and Somerset	11,055	8,719	8,719	2,336	-
Chester	20,248	18,567	18,567	1,681	-
Clarion, Jefferson and Clearfield	10,732	7,883	7,883	2,849	-
Clinton	3,459	1,755	1,755	1,704	-
Columbia and Montour	6,586	6,112	6,112	474	-
Crawford	5,662	5,662	5,662	-	-
Cumberland	7,534	5,278	5,278	2,256	-
Dauphin and Perry	14,442	13,240	13,240	1,202	-
Delaware	26,181	24,001	24,001	2,180	-
Elk and Cameron	5,010	4,571	4,571	439	-
Erie	14,818	13,583	13,583	1,235	-
Fayette	5,917	4,856	4,856	1,061	-
Franklin and Fulton	7,083	5,206	5,206	1,877	-
Indiana	4,937	4,683	4,683	254	-
Lackawanna and Susquehanna	9,585	8,277	8,277	1,308	-
Lancaster	12,861	10,053	10,053	2,808	-
Lawrence	4,515	4,124	4,124	391	-
Lebanon and Schuylkill	15,987	14,681	14,681	1,306	-
Lehigh and Northampton	17,592	15,737	15,737	1,855	-
Luzerne, Wyoming and Carbon	17,875	16,486	16,486	1,389	-
Lycoming	5,535	5,282	5,282	253	-
McKean	3,550	3,542	3,542	8	-
Mercer	4,469	4,097	4,097	372	-
Mifflin, Juniata and Huntingdon	6,969	6,969	6,969	-	-
Monroe	4,757	4,350	4,350	407	-
Montgomery	17,460	16,010	16,010	1,450	-
Philadelphia	55,456	50,835	50,835	4,621	-
Potter	3,263	2,981	2,981	282	-
Tioga	3,761	3,733	3,733	28	-
Union, Snyder and Northumberland	9,199	9,199	9,199	-	-
Venango	3,724	3,414	3,414	310	-
Warren and Forest	4,573	4,274	4,274	299	-
Washington and Greene	10,653	9,765	9,765	888	-
Wayne and Pike	6,444	6,444	6,444	-	-
Westmoreland	11,104	11,104	11,104	-	-
York	13,239	12,447	12,447	792	-
Total Subcontractor Costs	\$ 506,223	\$ 461,246	\$ 461,246	\$ 44,977	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Social Services Block
 Grant (Title XX), Act 44 - Pennsylvania General Fund -
 Administrative and Subcontractor Costs
 Year Ended June 30, 2019

Budget Category	07/01/18 - 06/30/19 Approved Budget	07/01/18 - 06/30/19 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block Grant (Title XX)	\$ 550,974	\$ 550,974	\$ 550,974	\$ -	\$ -
Act 44 - Pennsylvania General Fund	1,007,710	1,007,710	1,007,710	-	-
Subcontractor Costs					
Social Services Block Grant (Title XX)	1,170,026	1,166,433	1,166,433	3,593	-
Act 44 - Pennsylvania General Fund	8,920,290	8,878,850	8,878,850	41,440	-
Contract Totals	\$ 11,649,000	\$ 11,603,967	\$ 11,603,967	\$ 45,033	\$ -

Pennsylvania Coalition Against Rape

Funding Reconciliation for DHS Contract

Number 4100070677

Years Ended June 30, 2019 and 2018

Funding Reconciliation	Contract Period 07/01/18 - 06/30/19	Contract Period 07/01/17 - 06/30/18
Available Funding		
Amount paid by DHS before June 30	\$ 11,649,000	\$ 11,649,000
Amount paid by DHS after June 30	-	-
Total Available Funding	11,649,000	11,649,000
Allowable Costs		
Approved	11,603,967	11,633,876
Questioned	-	-
Total Allowable Costs	11,603,967	11,633,876
Due to the Department of Human Services	\$ 45,033	\$ 15,124



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Pennsylvania Coalition Against Rape
Harrisburg, 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, the financial statements of Pennsylvania Coalition Against Rape (the Coalition), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses - by natural classification, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 22, 2020.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

RKL LLP

January 22, 2020
Harrisburg, Pennsylvania



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Pennsylvania Coalition Against Rape
Harrisburg, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Coalition Against Rape's (the Coalition) compliance with the types of compliance requirements described in the *OMB 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, 2019. 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 compliance with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 that 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, Pennsylvania Coalition Against Rape 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, 2019.

Report on Internal Control over Compliance

Management of Pennsylvania Coalition Against Rape 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 the Uniform Guidance, 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Coalition as of and for the year ended June 30, 2019, and have issued our report thereon dated January 22, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

RKL LLP

January 22, 2020
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2019			
	Pass-Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice				
Passed through Pennsylvania Commission on Crime and Delinquency				
Violence Against Women Formula Grants	2018/2019-VA-06-30269	16.588	\$ -	\$ 42,172
Violence Against Women Formula Grants	2015/2016/2017-VA-01/02/03-26420-3	16.588	-	94,863
Violence Against Women Formula Grants	2016-VA-05-26422-3	16.588	-	27,808
Sexual Assault Services Formula Program	2018-SV-01-29012	16.017	461,246	484,990
Sexual Assault Services Formula Program	2017-SV-01-28078	16.017	37,733	39,514
Crime Victim Assistance	2017-VF-05-28278	16.575	-	77,976
Crime Victim Assistance	2015/2016/2017-VF-05-28162	16.575	-	210,761
Passed through Office on Violence Against Women				
State Domestic Violence and Sexual Assault Coalitions	2017-SW-AX-0024	16.556	-	155,489
OVW Technical Assistance Initiative	2011-TA-AX-K097	16.526	-	91,260
OVW Technical Assistance Initiative	2017-TA-AX-K049	16.526	-	1,279
OVW Technical Assistance Initiative	2011-TA-AX-K023	16.526	-	136,788
OVW Technical Assistance Initiative	2018-TA-AX-K027	16.526	-	16,034
Education, Training, and Enhanced Services to End Violence				
Against and Abuse of Women with Disabilities	2014-FW-AX-K002	16.529	-	21,467
OVW Technical Assistance Initiative	2016-TA-AX-K035	16.526	-	138,436
Passed through Iowa Coalition Against Sexual Assault				
OVW Technical Assistance Initiative	2009-TA-AX-K011	16.526	-	77,584
OVW Technical Assistance Initiative	2017-TA-AX-K069	16.526	-	32,784
Passed through Urban Institute				
OVW Research and Evaluation Program	101786-0001-PCAR-01	16.026	-	438
Passed through Center for Effective Public Policy-Campus Project				
Promoting Evidence Integration in Sex Offender Management				
Discretionary Grant Program	343-00-NSVRC-451	16.203	-	2,172
Passed through Office for Victims of Crime				
Crime Victim Assistance/Discretionary Grants	2015-VF-GX-K003	16.582	-	89,785
Crime Victim Assistance/Discretionary Grants	2016-VF-GX-K041	16.582	188,909	233,270
Passed through The Pennsylvania State University - School of Nursing				
National Institute of Justice Research, Evaluation, and Development Project Grants	2016-NE-BX-K001	16.560	-	3,713
Total U.S. Department of Justice			687,888	1,978,583

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2019			
	Pass-Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Passed through Pennsylvania Department of Human Services Social Services Block Grant	4100070677	93.667	1,166,433	1,717,407
Passed through Pennsylvania Department of Health Injury Prevention and Control Research and State and Community Based Programs	4100075395	93.136	884,313	1,228,602
Preventive Health and Health Services Block Grant	4100075395	93.991	252,683	283,746
Passed through Centers for Disease Control and Prevention Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002359-05-06	93.136	-	984,838
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002359-05-04	93.136	-	403,733
Total U.S. Department of Health and Human Services			2,303,429	4,618,326
Total Federal Awards Expended			\$ 2,991,317	\$ 6,596,909

Pennsylvania Coalition Against Rape

Notes to Schedule of Expenditures of Federal Awards

June 30, 2019

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Pennsylvania Coalition Against Rape under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Coalition, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Coalition.

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 the Uniform Guidance, where certain types of expenditures are not allowed 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.

Note 3 - Indirect Cost Rate

The Coalition has elected not to use the ten-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Pennsylvania Department of Health

The following is additional information presented at the request of the Pennsylvania Department of Health (DOH):

Contract Number 4100075395

Rape Prevention and Education (RPE)

Total received during the year	\$ 1,312,686
Accrued revenue at the beginning of the year	(268,495)
Accrued revenue at the end of the year	<u>184,411</u>

Federal Expenditures - CFDA Number 93.136 \$ 1,228,602

Preventive Health and Health Services Block Grant (PHHSBG)

Total received during the year	\$ 306,971
Accrued revenue at the beginning of the year	(67,394)
Accrued revenue at the end of the year	<u>44,169</u>

Federal Expenditures - CFDA Number 93.991 \$ 283,746

Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP Unmodified

Internal control over financial reporting

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? reported yes none

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? reported yes none

Type of auditor's report issued on compliance for major federal programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
93.667	Social Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee yes no

Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs (continued)

Year Ended June 30, 2019

Section II - Financial Statement Findings

No findings are reported.

Section III - Federal Award Findings and Questioned Costs

No findings are reported.