



Pennsylvania Coalition Against Rape

**Financial Statements and
Supplementary Information**

June 30, 2021 and 2020



Pennsylvania Coalition Against Rape

Table of Contents

June 30, 2021 and 2020

	Page
INDEPENDENT AUDITOR'S REPORT	1 and 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4 and 5
Statement of Functional Expenses - by Natural Classification	6 and 7
Statement of Changes in Net Assets	8
Statement of Cash Flows	9
Notes to Financial Statements	10 to 19
SUPPLEMENTARY INFORMATION	
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100086384 - Social Services Block Grant (Title XX) - Administrative Costs	20
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100086384 - Social Services Block Grant (Title XX) - Subcontractor Costs	21
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100086384 - Act 44 - Pennsylvania General Fund - Administrative Costs	22
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100086384 - Act 44 - Pennsylvania General Fund - Subcontractor Costs	23
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 and 4100085125 - Preventive Health and Health Services Block Grant - Administrative Costs	24
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 and 4100085125 - Preventive Health and Health Services Block Grant - Subcontractor Costs	25

Pennsylvania Coalition Against Rape

Table of Contents

June 30, 2021 and 2020

	Page
SUPPLEMENTARY INFORMATION (continued)	
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Preventive Health and Health Services Block Grant - Administrative Costs	26
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Preventive Health and Health Services Block Grant - Subcontractor Costs	27
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Rape Prevention and Education - Administrative Costs	28
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Rape Prevention and Education - Subcontractor Costs	29
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Rape Prevention and Education - Administrative Costs	30
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Rape Prevention and Education - Subcontractor Costs	31
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2019-SV-01-31170 - Sexual Assault Services Program - Administrative Costs	32
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2019-SV-01-31170 - Sexual Assault Services Program - Subcontractor Costs	33
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2019-SA-01-33340 - Sexual Assault Services Program - Administrative Costs	34
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2019-SA-01-33340 - Sexual Assault Services Program - Subcontractor Costs	35

Pennsylvania Coalition Against Rape

Table of Contents

June 30, 2021 and 2020

	Page
SUPPLEMENTARY INFORMATION (continued)	
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100086384 - Social Services Block Grant (Title XX), Act 44 - Pennsylvania General Fund - Administrative and Subcontractor Costs	36
Funding Reconciliation for DHS Contract Number 4100086384	37
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 <i>Government Auditing Standards</i>	38 and 39
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	40 to 42
Schedule of Expenditures of Federal Awards	43 and 44
Notes to Schedule of Expenditures of Federal Awards	45
Schedule of Findings and Questioned Costs	46 and 47

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, 2021 and 2020, 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2021 and 2020, 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 audit was 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 21, 2022 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 solely 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 21, 2022
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Statement of Financial Position

	June 30,	
	2021	2020
Assets		
Current Assets		
Cash and cash equivalents	\$ 3,836,101	\$ 3,144,727
Cash - restricted	1,054,530	600,811
Accounts receivable	114,609	145,732
Grants receivable	889,229	751,427
Inventory	40,760	54,316
Prepaid expenses	160,434	228,523
Total Current Assets	6,095,663	4,925,536
Fixed Assets		
Furniture and equipment	688,376	696,623
Accumulated depreciation	(555,942)	(571,556)
Total Fixed Assets	132,434	125,067
Investments	568,015	675,691
Total Assets	\$ 6,796,112	\$ 5,726,294
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 671,308	\$ 720,238
Deferred grant revenue	1,881,183	1,308,761
Accrued payroll	153,381	145,111
Payroll taxes withheld and accrued	9,145	7,010
Total Liabilities	2,715,017	2,181,120
Net Assets		
Without donor restrictions	3,026,565	2,944,363
With donor restrictions	1,054,530	600,811
Total Net Assets	4,081,095	3,545,174
Total Liabilities and Net Assets	\$ 6,796,112	\$ 5,726,294

Pennsylvania Coalition Against Rape

Statement of Activities

	Year Ended June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 18,801,074	\$ -	\$ 18,801,074
Contributions	267,217	475,222	742,439
Assessment income	176,271	-	176,271
Sale of reference materials	42,234	-	42,234
Conference revenue	24,313	-	24,313
Interest income	16,692	-	16,692
Other revenue	5,350	-	5,350
Membership income	4,700	-	4,700
Net assets released from restrictions	21,503	(21,503)	-
Sponsorship income	-	-	-
Loss on disposal of fixed assets	-	-	-
Special events			
Gross revenues	25,995	-	25,995
Direct costs	(29,554)	-	(29,554)
Total Support and Revenue	19,355,795	453,719	19,809,514
Expenses			
Program and related services	17,594,566	-	17,594,566
Supporting services			
Management and general	1,476,389	-	1,476,389
Fund development	203,322	-	203,322
Total Expenses	19,274,277	-	19,274,277
Excess of Support and Revenue over Expenses	81,518	453,719	535,237
Unrealized Holding Gains on Investments	684	-	684
Changes in Net Assets	\$ 82,202	\$ 453,719	\$ 535,921

Pennsylvania Coalition Against Rape

Statement of Activities (continued)

	Year Ended June 30, 2020		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 19,168,662	\$ -	\$ 19,168,662
Contributions	122,221	33,698	155,919
Assessment income	176,654	-	176,654
Sale of reference materials	89,726	-	89,726
Conference revenue	792,203	-	792,203
Interest income	30,689	-	30,689
Other revenue	15,500	-	15,500
Membership income	4,700	-	4,700
Net assets released from restrictions	6,551	(6,551)	-
Sponsorship income	25,766	-	25,766
Loss on disposal of fixed assets	(791)	-	(791)
Special events			
Gross revenues	-	-	-
Direct costs	-	-	-
Total Support and Revenue	20,431,881	27,147	20,459,028
Expenses			
Program and related services	17,646,294	-	17,646,294
Supporting services			
Management and general	1,685,054	-	1,685,054
Fund development	259,545	-	259,545
Total Expenses	19,590,893	-	19,590,893
Excess of Support and Revenue over Expenses	840,988	27,147	868,135
Unrealized Holding Gains on Investments	4,107	-	4,107
Changes in Net Assets	\$ 845,095	\$ 27,147	\$ 872,242

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification

	Year Ended June 30, 2021			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,212,469	\$ 806,595	\$ 106,678	\$ 3,125,742
Employee benefits	402,737	148,771	19,791	571,299
Payroll taxes	174,313	62,914	8,337	245,564
Total Personnel Expenses	2,789,519	1,018,280	134,806	3,942,605
Operating Expenses				
Payments to subcontractor agencies	13,625,586	-	-	13,625,586
Consultant fees	634,790	70,785	14,268	719,843
Building rental and maintenance	197,801	132,510	12,717	343,028
Supplies	83,890	48,580	8,332	140,802
Telephone	31,649	20,086	1,712	53,447
Education library	47,591	515	-	48,106
Depreciation	-	43,576	-	43,576
Equipment and rental maintenance	23,596	17,096	1,556	42,248
Public awareness	5,100	34,808	-	39,908
Dues and subscriptions	19,442	13,260	1,384	34,086
Printing	20,343	10,476	994	31,813
Conferences and workshops	26,829	3,814	773	31,416
Advertising	10,528	17,844	-	28,372
Audit fees	7,846	16,732	447	25,025
Insurance	14,809	8,041	1,706	24,556
Purchases	-	629	20,003	20,632
Postage	12,430	5,888	1,119	19,437
Out-of-state travel	16,015	715	-	16,730
Miscellaneous	10,812	4,249	-	15,061
Room and board	13,659	-	-	13,659
In-state travel	2,331	4,805	-	7,136
Donations expense	-	3,550	3,500	7,050
Meeting expenses	-	142	5	147
Bad debt expense	-	8	-	8
Total Operating Expenses	14,805,047	458,109	68,516	15,331,672
	\$ 17,594,566	\$ 1,476,389	\$ 203,322	\$ 19,274,277

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification (continued)

	Year Ended June 30, 2020			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,104,779	\$ 739,754	\$ 96,011	\$ 2,940,544
Employee benefits	377,587	131,812	17,471	526,870
Payroll taxes	169,621	55,683	7,377	232,681
Total Personnel Expenses	2,651,987	927,249	120,859	3,700,095
Operating Expenses				
Payments to subcontractor agencies	13,571,652	-	-	13,571,652
Consultant fees	557,576	78,461	16,863	652,900
Building rental and maintenance	211,088	125,355	12,008	348,451
Supplies	81,184	110,964	35,222	227,370
Telephone	32,342	21,236	1,671	55,249
Education library	31,634	605	9	32,248
Depreciation	-	40,200	-	40,200
Equipment and rental maintenance	72,843	61,146	5,141	139,130
Public awareness	19,241	40,057	418	59,716
Dues and subscriptions	16,462	15,788	1,209	33,459
Printing	41,032	20,083	5,504	66,619
Conferences and workshops	39,601	34,612	532	74,745
Advertising	8,855	17,534	1,330	27,719
Audit fees	8,481	15,064	430	23,975
Insurance	12,977	7,031	1,603	21,611
Purchases	-	-	51,238	51,238
Postage	10,808	7,424	4,768	23,000
Out-of-state travel	25,013	4,579	-	29,592
Miscellaneous	7,308	8,246	32	15,586
Room and board	130,463	41,281	503	172,247
In-state travel	98,139	24,242	103	122,484
Donations expense	250	1,327	21	1,598
Meeting expenses	17,358	74,550	81	91,989
Bad debt expense	-	8,020	-	8,020
Total Operating Expenses	14,994,307	757,805	138,686	15,890,798
	\$ 17,646,294	\$ 1,685,054	\$ 259,545	\$ 19,590,893

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, 2019	\$ 2,099,268	\$ 573,664	\$ 2,672,932
Changes in net assets	<u>845,095</u>	<u>27,147</u>	<u>872,242</u>
Net Assets at June 30, 2020	2,944,363	600,811	3,545,174
Changes in net assets	<u>82,202</u>	<u>453,719</u>	<u>535,921</u>
Net Assets at June 30, 2021	<u><u>\$ 3,026,565</u></u>	<u><u>\$ 1,054,530</u></u>	<u><u>\$ 4,081,095</u></u>

Pennsylvania Coalition Against Rape

Statement of Cash Flows

	Years Ended June 30,	
	2021	2020
Cash Flows from Operating Activities		
Changes in net assets	\$ 535,921	\$ 872,242
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	43,576	40,200
Loss on disposal of fixed assets	-	791
Unrealized holding gains on investments	(684)	(4,107)
(Increase) decrease in assets		
Accounts receivable	31,123	(63,426)
Grants receivable	(137,802)	3,830
Inventory	13,556	3,611
Prepaid expenses	68,089	(45,586)
Increase (decrease) in liabilities		
Accounts payable	(27,091)	86,218
Deferred grant revenue	572,422	375,797
Accrued payroll	8,270	40,648
Payroll taxes withheld and accrued	2,135	1,264
Net Cash Provided by Operating Activities	1,109,515	1,311,482
Cash Flows from Investing Activities		
Capital expenditures	(72,782)	(32,899)
Purchase of investments	(500,958)	(507,533)
Proceeds on sale of investments	609,318	497,185
Net Cash Provided by (Used in) Investing Activities	35,578	(43,247)
Net Increase in Cash and Cash Equivalents	1,145,093	1,268,235
Cash and Cash Equivalents at Beginning of Year	3,745,538	2,477,303
Cash and Cash Equivalents at End of Year	\$ 4,890,631	\$ 3,745,538
Cash and Cash Equivalents Consists of the Following		
Cash and cash equivalents	\$ 3,836,101	\$ 3,144,727
Cash - restricted	1,054,530	600,811
	\$ 4,890,631	\$ 3,745,538

Supplementary Schedule of Noncash Investing and Financing Activities

In 2020

Accounts payable includes \$21,839 of capital expenditures.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

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.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

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 \$43,576 and \$40,200 for the years ended June 30, 2021 and 2020, 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, 2021 and 2020.

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, 2021 and 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue Recognition

Grants

Grant revenue deemed to be a contribution is classified as with donor restrictions when received or receivable. Such grant revenue is not deemed to be in respect of exchange transactions since the proceeds thereof are non-reciprocal, unconditional, and voluntary.

The Coalition also receives grant revenue, which is deemed to be in respect of exchange transactions and is classified as revenue without donor restrictions or deferred revenue, as appropriate, when received or receivable. Such grant revenue is not deemed to be a contribution since the proceeds thereof are used to pursue objectives of the grantor.

Contributions

The Coalition recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

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

Conference Revenue

Conference revenue include registration fees for the National Sexual Assault Conference, which is hosted by the Coalition every other year. Conference revenue is recognized at the time the event is held. Any amounts collected but unearned would be classified as deferred revenue and recognized as income in the applicable period.

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, 2021 and 2020, advertising expense amounted to \$28,372 and \$27,719, respectively.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, and subsequently amended in ASU 2019-10. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*, which sets out the principles for the recognition, measurement, presentation, and disclosure of leases for both parties to a contract (i.e. lessees and lessors). The new standard requires lessees to apply a dual approach, classifying leases as either finance or operating leases, based on the principle of whether or not the lease is effectively a financed purchase by the lessee. This classification will determine whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease, respectively. A lessee is also required to record a right-of-use asset and a lease liability for all leases with a term of greater than 12 months regardless of their classification. Leases with a term of 12 months or less will be accounted for similar to existing guidance for operating leases today. The new standard requires lessors to account for leases using an approach that is substantially equivalent to existing guidance for sales-type leases, direct financing leases, and operating leases. The new standard will be effective for fiscal years beginning after December 15, 2021.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which will require not-for-profit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. Also, this ASU will require disclosure of a disaggregation of the amount of contributed nonfinancial assets by category that depicts the type of contributed nonfinancial assets as well as additional information around valuation and usage of the contributed nonfinancial assets. The amendments in this standard should be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022.

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, 2018.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

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:

	2021			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 16,183	\$ 16,183	\$ -	\$ -
Certificates of deposit	497,127	497,127	-	-
Mutual funds - equity	54,705	54,705	-	-
	<u>\$ 568,015</u>	<u>\$ 568,015</u>	<u>\$ -</u>	<u>\$ -</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

Note 4 - Fair Value of Financial Instruments (continued)

	2020			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 14,282	\$ 14,282	\$ -	\$ -
Certificates of deposit	605,488	605,488	-	-
Mutual funds - equity	55,921	55,921	-	-
	<u>\$ 675,691</u>	<u>\$ 675,691</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, 2021 and 2020, 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:

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 3,836,101	\$ 3,144,727
Cash - restricted	1,054,530	600,811
Accounts receivable	114,609	145,732
Grants receivable	889,229	751,427
Investments	568,015	675,691
Total Financial Assets	<u>6,462,484</u>	<u>5,318,388</u>
Amounts Not Available to be Used for General Expenditures Within One Year		
Cash subject to donor restrictions	(1,054,530)	(600,811)
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>(1,112,657)</u>	<u>(658,938)</u>
Financial Assets Available to be Used for General Expenditures Within One Year	<u>\$ 5,349,827</u>	<u>\$ 4,659,450</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

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>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 16,183	\$ 14,282
Certificates of deposit	497,127	605,488
Mutual funds - equity	<u>54,705</u>	<u>55,921</u>
	<u>\$ 568,015</u>	<u>\$ 675,691</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.

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 4.25% as of June 30, 2021 and 2020, 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, 2021 and 2020.

Note 9 - Commitments

In December 2016, the Coalition entered into a lease agreement for the lease of office space 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.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

Note 9 - Commitments (continued)

In July 2017, the Coalition entered into a 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 June 30, 2021; however, the location closed in February 2021 and the Coalition entered into a new lease for office space located at 655 15th Street, NW, Washington DC. The lease covers the period March 1, 2021 through June 30, 2022. Monthly rental payments under these leases range from \$2,130 to \$5,654.

In July 2021, the Coalition entered into a lease agreement for additional office space located at 227 West High Street, Gettysburg, Pennsylvania. The lease is through December 31, 2021 and then will become a month-to-month lease. Monthly rental payments are \$300.

Building rental expense related to these leases for the years ended June 30, 2021 and 2020 amounted to \$332,144 and \$337,548, 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, 2021 and 2020 amounted to \$14,894 and \$26,803, respectively.

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

	<u>Office Space</u>	<u>Equipment</u>	<u>Total</u>
2022	\$ 344,961	\$ 13,101	\$ 358,062
2023	323,402	13,101	336,503
2024	329,870	11,436	341,306
2025	336,467	10,881	347,348
2026	343,197	2,720	345,917
Thereafter	<u>290,748</u>	<u>-</u>	<u>290,748</u>
	<u>\$ 1,968,645</u>	<u>\$ 51,239</u>	<u>\$ 2,019,884</u>

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 were available through March 31, 2023 with annual increase; however, the agreement was not renewed. Rental income for this lease amounted to \$674 and \$6,183 for the years ended June 30, 2021 and 2020, respectively.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 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>2021</u>	<u>2020</u>
Undesignated	\$ 2,968,438	\$ 2,886,236
Board-designated for Delilah Rumburg Vision for Leadership Fund	<u>58,127</u>	<u>58,127</u>
	<u>\$ 3,026,565</u>	<u>\$ 2,944,363</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>2021</u>	<u>2020</u>
Subject to expenditures for a specific purpose		
Child sexual abuse prevention	\$ 536,830	\$ 536,830
RALIANCE	452,001	926
Delilah Rumburg Vision for Leadership Fund	28,103	27,771
Safe Secure Kids	23,997	25,000
Disaster Relief Fund	12,771	9,809
Legal assistance project	<u>828</u>	<u>475</u>
	<u>\$ 1,054,530</u>	<u>\$ 600,811</u>

Note 13 - Interfund Borrowings

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

Note 14 - Third-Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DHS Contract #4100086384 and DOH Contracts #4100075395 and #4100085125). 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 - Retirement Plan

The Coalition maintains a 403(b) retirement 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.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2021 and 2020

Note 15 - Retirement Plan (continued)

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, 2021 and 2020. Employees must be 21 years of age and have completed one year of service before they become eligible for employer contributions. Total retirement expense for the years ended June 30, 2021 and 2020 amounted to \$130,025 and \$118,553, 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 \$15,827 and \$18,412 for the years ended June 30, 2021 and 2020, 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, 2021 and 2020, the Coalition's cash balances may have exceeded the federally insured limit of \$250,000.

Note 18 - Risk and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. The actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economy, financial markets, public support, and the geographical area in which the Coalition operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Coalition.

Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

Note 19 - Subsequent Events

The Coalition has evaluated subsequent events through January 21, 2022. This date is the date the financial statements were available to be issued. No material events subsequent to June 30, 2021 were noted.

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Social Services Block Grant
 (Title XX) - Administrative Costs
 Year Ended June 30, 2021

Budget Category	07/01/20 - 06/30/21 Approved Budget	07/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 253,623	\$ 253,623	\$ 253,623	\$ -	\$ -
Benefits	66,286	66,286	66,286	-	-
Total Personnel	319,909	319,909	319,909	-	-
Operations					
Professional fees	34,911	34,911	34,911	-	-
Audit fees	4,878	4,878	4,878	-	-
Supplies	1,472	1,472	1,472	-	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	2,482	2,482	2,482	-	-
Computer software	3,895	3,895	3,895	-	-
Equipment leases	1,491	1,491	1,491	-	-
Office rent	31,041	31,041	31,041	-	-
Custodial services	1,089	1,089	1,089	-	-
Staff development and training	2,299	2,299	2,299	-	-
Printing	10,091	10,091	10,091	-	-
Telephone	6,144	6,144	6,144	-	-
Postage	3,357	3,357	3,357	-	-
Advertising and public relations	150	150	150	-	-
Staff recruitment	3,094	3,094	3,094	-	-
Public awareness	33,246	33,246	33,246	-	-
Education library	13,698	13,698	13,698	-	-
Dues/memberships	4,208	4,208	4,208	-	-
Insurance	2,195	2,195	2,195	-	-
Meeting expenses	-	-	-	-	-
Total Operations	159,741	159,741	159,741	-	-
Total Administrative Costs	\$ 479,650	\$ 479,650	\$ 479,650	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Social Services Block Grant
 (Title XX) - Subcontractor Costs
 Year Ended June 30, 2021

Budget Category	07/01/20 - 06/30/21 Approved Budget	07/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 67,746	\$ 67,746	\$ 67,746	\$ -	\$ -
Allegheny - PAAR	42,030	42,030	42,030	-	-
Armstrong	10,776	10,776	10,776	-	-
Beaver	23,979	23,979	23,979	-	-
Bedford	10,776	10,776	10,776	-	-
Berks	23,386	23,386	23,386	-	-
Blair	10,776	10,776	10,776	-	-
Bradford and Sullivan	23,446	23,446	23,446	-	-
Bucks	48,746	48,746	48,746	-	-
Butler	20,025	20,025	20,025	-	-
Cambria and Somerset	23,168	23,168	23,168	-	-
Centre	12,903	12,903	12,903	-	-
Chester	43,158	43,158	43,158	-	-
Clarion, Jefferson and Clearfield	20,988	20,988	20,988	-	-
Clinton	10,776	10,776	10,776	-	-
Columbia and Montour	14,650	14,650	14,650	-	-
Crawford	20,705	20,705	20,705	-	-
Cumberland	15,923	15,216	15,216	707	-
Dauphin and Perry	24,846	24,846	24,846	-	-
Delaware	48,301	47,868	47,868	433	-
Elk and Cameron	13,516	13,516	13,516	-	-
Erie	38,498	38,498	38,498	-	-
Fayette	16,880	16,880	16,880	-	-
Franklin and Fulton	16,685	16,685	16,685	-	-
Indiana	14,186	14,186	14,186	-	-
Lackawanna and Susquehanna	18,987	18,987	18,987	-	-
Lancaster	25,816	25,816	25,816	-	-
Lawrence	15,990	15,990	15,990	-	-
Lebanon and Schuylkill	39,197	39,197	39,197	-	-
Lehigh and Northampton	33,681	33,681	33,681	-	-
Luzerne, Wyoming and Carbon	41,369	41,369	41,369	-	-
Lycoming	11,690	11,690	11,690	-	-
McKean	10,776	10,776	10,776	-	-
Mercer	11,802	11,802	11,802	-	-
Mifflin, Juniata and Huntingdon	22,992	22,992	22,992	-	-
Monroe	10,776	10,048	10,048	728	-
Montgomery	42,012	42,012	42,012	-	-
Philadelphia	106,456	106,456	106,456	-	-
Potter	10,776	10,776	10,776	-	-
Tioga	10,776	10,776	10,776	-	-
Union, Snyder and Northumberland	20,659	20,659	20,659	-	-
Venango	11,368	9,525	9,525	1,843	-
Warren and Forest	12,216	11,822	11,822	394	-
Washington and Greene	19,797	19,797	19,797	-	-
Wayne and Pike	20,252	20,252	20,252	-	-
Westmoreland	33,134	33,134	33,134	-	-
York	26,959	26,959	26,959	-	-
Various - equipment purchases	67,000	67,000	67,000	-	-
Total Subcontractor Costs	\$ 1,241,350	\$ 1,237,245	\$ 1,237,245	\$ 4,105	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Act 44 - Pennsylvania
 General Fund - Administrative Costs
 Year Ended June 30, 2021

Budget Category	07/01/20 - 06/30/21 Approved Budget	07/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 644,841	\$ 644,841	\$ 644,841	\$ -	\$ -
Benefits	169,549	169,549	169,549	-	-
Total Personnel	814,390	814,390	814,390	-	-
Operations					
Professional fees	46,339	46,339	46,339	-	-
Audit fees	10,479	10,479	10,479	-	-
Supplies	3,315	3,315	3,315	-	-
In-state travel	2,611	2,611	2,611	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	7,706	7,706	7,706	-	-
Computer software	35,593	35,593	35,593	-	-
Equipment leases	3,704	3,704	3,704	-	-
Office rent	79,381	79,381	79,381	-	-
Custodial services	2,878	2,878	2,878	-	-
Staff development and training	962	962	962	-	-
Printing	232	232	232	-	-
Telephone	13,005	13,005	13,005	-	-
Postage	875	875	875	-	-
Advertising and public relations	11,976	11,976	11,976	-	-
Staff recruitment	2,087	2,087	2,087	-	-
Public awareness	6,661	6,661	6,661	-	-
Education library	296	296	296	-	-
Dues/memberships	3,823	3,823	3,823	-	-
Insurance	5,181	5,181	5,181	-	-
Meeting expenses	-	-	-	-	-
Equipment purchases	17,202	17,202	17,202	-	-
Total Operations	254,306	254,306	254,306	-	-
Total Administrative Costs	\$ 1,068,696	\$ 1,068,696	\$ 1,068,696	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Act 44 - Pennsylvania
 General Fund - Subcontractor Costs
 Year Ended June 30, 2021

Budget Category	07/01/20 - 06/30/21 Approved Budget	07/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 296,093	\$ 296,093	\$ 296,093	\$ -	\$ -
Allegheny - PAAR	676,365	676,365	676,365	-	-
Armstrong	70,405	70,405	70,405	-	-
Beaver	191,888	191,888	191,888	-	-
Bedford	74,716	74,716	74,716	-	-
Berks	173,951	173,951	173,951	-	-
Blair	75,883	75,883	75,883	-	-
Bradford and Sullivan	144,238	144,238	144,238	-	-
Bucks	452,851	452,851	452,851	-	-
Butler	171,751	171,751	171,751	-	-
Cambria and Somerset	183,982	183,982	183,982	-	-
Centre	85,314	85,314	85,314	-	-
Chester	385,773	385,773	385,773	-	-
Clarion, Jefferson and Clearfield	157,670	157,670	157,670	-	-
Clinton	66,877	66,877	66,877	-	-
Columbia and Montour	121,743	121,743	121,743	-	-
Crawford	136,149	136,149	136,149	-	-
Cumberland	134,038	116,256	116,256	17,782	-
Dauphin and Perry	229,363	229,363	229,363	-	-
Delaware	540,586	515,980	515,980	24,606	-
Elk and Cameron	92,599	92,599	92,599	-	-
Erie	294,939	294,939	294,939	-	-
Fayette	117,853	117,853	117,853	-	-
Franklin and Fulton	124,402	124,402	124,402	-	-
Indiana	97,154	97,154	97,154	-	-
Lackawanna and Susquehanna	159,440	159,440	159,440	-	-
Lancaster	202,684	202,684	202,684	-	-
Lawrence	116,565	116,565	116,565	-	-
Lebanon and Schuylkill	302,091	302,091	302,091	-	-
Lehigh and Northampton	329,652	329,652	329,652	-	-
Luzerne, Wyoming and Carbon	343,491	343,491	343,491	-	-
Lycoming	72,175	72,175	72,175	-	-
McKean	66,225	66,225	66,225	-	-
Mercer	78,223	78,223	78,223	-	-
Mifflin, Juniata and Huntingdon	156,512	156,512	156,512	-	-
Monroe	76,069	74,929	74,929	1,140	-
Montgomery	349,807	349,807	349,807	-	-
Philadelphia	1,222,680	1,222,680	1,222,680	-	-
Potter	63,355	63,355	63,355	-	-
Tioga	64,669	64,669	64,669	-	-
Union, Snyder and Northumberland	172,108	172,108	172,108	-	-
Venango	72,797	59,350	59,350	13,447	-
Warren and Forest	84,558	81,091	81,091	3,467	-
Washington and Greene	159,569	159,569	159,569	-	-
Wayne and Pike	138,534	138,534	138,534	-	-
Westmoreland	231,782	231,782	231,782	-	-
York	220,631	220,631	220,631	-	-
Various - equipment purchases	72,104	72,104	72,104	-	-
Total Subcontractor Costs	\$ 9,852,304	\$ 9,791,862	\$ 9,791,862	\$ 60,442	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

DOH Contract Numbers 4100075395 and 4100085125 - Preventive Health and Health Services Block Grant - Administrative Costs

Year Ended June 30, 2021

Budget Category	10/01/19 - 09/30/20 PCAR Approved Budget	Contract Number 4100075395 10/01/19 - 01/31/20 Reported Costs	Contract Number 4100085125 02/01/20 - 06/30/20 Reported Costs	Contract Number 4100085125 07/01/20 - 09/30/20 Reported Costs	Allowable Costs		
					Total	(Over) Under Budget	Questioned Costs
Personnel							
Salaries	\$ 19,009	\$ 6,812	\$ 8,549	\$ 5,039	\$ 20,400	\$ (1,391)	\$ -
Benefits	7,033	1,846	2,304	1,475	5,625	1,408	-
Total Personnel	26,042	8,658	10,853	6,514	26,025	17	-
Operations							
Professional fees	120	23	23	15	61	59	-
Audit fees	333	-	-	329	329	4	-
Supplies	374	264	411	142	817	(443)	-
Equipment/software rental and maintenance	420	295	294	52	641	(221)	-
Equipment leases	480	86	66	47	199	281	-
Office rent	1,680	809	958	510	2,277	(597)	-
Custodial services	300	30	35	24	89	211	-
Printing	120	-	60	-	60	60	-
Telephone	540	97	118	77	292	248	-
Postage	240	22	40	6	68	172	-
Insurance	360	53	59	39	151	209	-
Total Operations	4,967	1,679	2,064	1,241	4,984	(17)	-
Total Administrative Costs	\$ 31,009	\$ 10,337	\$ 12,917	\$ 7,755	\$ 31,009	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Numbers 4100075395 and 4100085125 - Preventive Health and
 Health Services Block Grant - Subcontractor Costs
 Year Ended June 30, 2021

Budget Category	10/01/19 - 09/30/20 PCAR Approved Budget	Contract Number 4100075395 10/01/19 - 01/31/20 Reported Costs	Contract Number 4100085125 02/01/20 - 06/30/20 Reported Costs	Contract Number 4100085125 07/01/20 - 09/30/20 Reported Costs	Allowable Costs			
	Total	(Over) Under Budget	Questioned Costs					
Subcontractors								
Adams	\$ 1,630	\$ -	\$ -	\$ -	\$ -	\$ 1,630	\$ -	\$ -
Allegheny - CV	8,343	2,781	3,476	2,086	8,343	-	-	-
Allegheny - PAAR	19,167	6,389	7,986	4,792	19,167	-	-	-
Armstrong	2,462	821	1,026	615	2,462	-	-	-
Beaver	5,262	1,754	2,192	1,316	5,262	-	-	-
Bedford	1,830	610	762	458	1,830	-	-	-
Berks	5,370	1,790	2,237	1,343	5,370	-	-	-
Blair	2,005	668	835	502	2,005	-	-	-
Bradford and Sullivan	4,648	1,549	1,937	1,162	4,648	-	-	-
Bucks	10,893	3,631	4,539	2,723	10,893	-	-	-
Butler	4,397	1,466	1,832	1,099	4,397	-	-	-
Cambria and Somerset	4,684	1,561	1,952	1,171	4,684	-	-	-
Chester	9,956	3,319	4,148	2,489	9,956	-	-	-
Clarion, Jefferson and Clearfield	4,518	1,506	1,882	1,130	4,518	-	-	-
Clinton	1,637	545	683	409	1,637	-	-	-
Columbia and Montour	3,373	1,124	1,405	844	3,373	-	-	-
Crawford	4,219	1,406	1,758	1,055	4,219	-	-	-
Cumberland	2,914	971	1,214	729	2,914	-	-	-
Dauphin and Perry	6,634	2,211	2,764	1,659	6,634	-	-	-
Delaware	11,097	3,699	4,624	2,774	11,097	-	-	-
Elk and Cameron	2,233	744	930	559	2,233	-	-	-
Erie	9,043	3,014	3,768	2,261	9,043	-	-	-
Fayette	3,735	1,245	1,556	934	3,735	-	-	-
Franklin and Fulton	3,388	1,129	1,412	847	3,388	-	-	-
Indiana	2,819	940	1,175	704	2,819	-	-	-
Lackawanna and Susquehanna	4,067	1,356	1,695	1,016	4,067	-	-	-
Lancaster	4,952	1,651	2,063	1,238	4,952	-	-	-
Lawrence	3,400	1,133	1,417	850	3,400	-	-	-
Lebanon and Schuylkill	8,085	2,695	3,369	2,021	8,085	-	-	-
Lehigh and Northampton	7,319	2,440	3,050	1,829	7,319	-	-	-
Luzerne, Wyoming and Carbon	9,137	3,046	3,807	2,284	9,137	-	-	-
Lycoming	2,417	806	1,007	604	2,417	-	-	-
McKean	1,607	536	670	401	1,607	-	-	-
Mercer	2,469	823	1,029	617	2,469	-	-	-
Mifflin, Juniata and Huntingdon	3,695	1,232	1,540	923	3,695	-	-	-
Monroe	2,379	793	991	595	2,379	-	-	-
Montgomery	8,941	2,980	3,725	2,236	8,941	-	-	-
Philadelphia	26,596	8,865	11,082	6,649	26,596	-	-	-
Potter	1,564	521	652	391	1,564	-	-	-
Tioga	1,619	540	664	363	1,567	52	-	-
Union, Snyder and Northumberland	3,851	1,284	1,605	962	3,851	-	-	-
Venango	2,110	703	879	528	2,110	-	-	-
Warren and Forest	2,088	696	870	522	2,088	-	-	-
Washington and Greene	4,537	1,512	1,890	1,135	4,537	-	-	-
Wayne and Pike	3,574	1,192	1,489	893	3,574	-	-	-
Westmoreland	6,536	2,179	2,723	1,634	6,536	-	-	-
York	5,806	1,936	2,419	1,451	5,806	-	-	-
Total Subcontractor Costs	\$ 253,006	\$ 83,792	\$ 104,729	\$ 62,803	\$ 251,324	\$ 1,682	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Preventive Health and
 Health Services Block Grant - Administrative Costs
 Year Ended June 30, 2021

Budget Category	10/01/20 - 09/30/21 PCAR Approved Budget	10/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 18,916	\$ 14,412	\$ 14,412	\$ 4,504	\$ -
Benefits	5,674	4,022	4,022	1,652	-
Total Personnel	24,590	18,434	18,434	6,156	-
Operations					
Professional fees	120	42	42	78	-
Audit fees	325	-	-	325	-
Supplies	1,114	469	469	645	-
Equipment/software rental and maintenance	1,020	138	138	882	-
Equipment leases	300	59	59	241	-
Office rent	2,160	1,714	1,714	446	-
Custodial services	240	61	61	179	-
Printing	120	1,975	1,975	(1,855)	-
Telephone	480	229	229	251	-
Postage	240	20	20	220	-
Insurance	300	116	116	184	-
Total Operations	6,419	4,823	4,823	1,596	-
Total Administrative Costs	\$ 31,009	\$ 23,257	\$ 23,257	\$ 7,752	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Preventive Health and
 Health Services Block Grant - Subcontractor Costs
 Year Ended June 30, 2021

Budget Category	10/01/20 - 09/30/21	10/01/20 - 06/30/21	Allowable Costs		
	PCAR Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,630	\$ -	\$ -	\$ 1,630	\$ -
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	3,946	3,946	1,316	-
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	2,801	2,801	934	-
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	2,752	2,752	943	-
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	1,214	1,214	405	-
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	2,680	2,680	894	-
Westmoreland	6,536	4,902	4,902	1,634	-
York	5,806	4,354	4,354	1,452	-
Total Subcontractor Costs	\$ 253,006	\$ 188,511	\$ 188,511	\$ 64,495	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

DOH Contract Number 4100085125 - Rape Prevention and

Education - Administrative Costs

Year Ended June 30, 2021

Budget Category	02/01/20 -	02/01/20 -	07/01/20 -	Allowable Costs		
	01/31/21 PCAR Approved Budget	06/30/20 Reported Costs	01/31/21 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 94,915	\$ 30,446	\$ 41,169	\$ 71,615	\$ 23,300	\$ -
Benefits	27,999	7,928	11,306	19,234	8,765	-
Total Personnel	122,914	38,374	52,475	90,849	32,065	-
Operations						
Professional fees	22,045	4,648	31,957	36,605	(14,560)	-
Audit fees	1,239	-	1,437	1,437	(198)	-
Supplies	666	212	40,669	40,881	(40,215)	-
In-state travel	3,600	44	-	44	3,556	-
Out-of-state travel	1,840	-	-	-	1,840	-
Lodging	5,150	-	-	-	5,150	-
Meals	3,400	-	-	-	3,400	-
Equipment/software rental and maintenance	2,100	470	402	872	1,228	-
Computer software	2,400	655	1,028	1,683	717	-
Equipment leases	1,140	221	242	463	677	-
Office rent	10,870	3,218	5,045	8,263	2,607	-
Custodial services	540	117	182	299	241	-
Printing	580	-	4,009	4,009	(3,429)	-
Telephone	2,700	456	611	1,067	1,633	-
Postage	240	64	2,524	2,588	(2,348)	-
Dues/memberships	120	22	38	60	60	-
Insurance	900	198	325	523	377	-
Total Operations	59,530	10,325	88,469	98,794	(39,264)	-
Total Administrative Costs	\$ 182,444	\$ 48,699	\$ 140,944	\$ 189,643	\$ (7,199)	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2021

Budget Category	02/01/20 - 01/31/21 PCAR Approved Budget	02/01/20 - 06/30/20 Reported Costs	07/01/20 - 01/31/21 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Allegheny - CV	\$ 59,076	\$ 19,845	\$ 39,231	\$ 59,076	\$ -	\$ -
Allegheny - PAAR	79,857	31,949	47,908	79,857	-	-
Beaver	43,866	16,953	26,913	43,866	-	-
Berks	79,857	31,949	38,972	70,921	8,936	-
Bucks	44,005	17,010	26,995	44,005	-	-
Cambria and Somerset	62,062	20,443	28,252	48,695	13,367	-
Centre	70,849	6,855	45,456	52,311	18,538	-
Crawford	41,857	16,115	25,742	41,857	-	-
Delaware	48,065	18,702	29,363	48,065	-	-
Lackawanna and Susquehanna	64,287	23,265	41,022	64,287	-	-
Lebanon and Schuylkill	64,629	25,604	38,721	64,325	304	-
Luzerne, Wyoming and Carbon	43,352	16,738	26,614	43,352	-	-
Mercer	43,883	14,741	21,964	36,705	7,178	-
Philadelphia	79,857	31,949	47,908	79,857	-	-
Washington and Greene	55,117	21,640	33,477	55,117	-	-
Westmoreland	41,732	16,064	25,668	41,732	-	-
Various - equipment and software purchases	136,983	-	129,783	129,783	7,200	-
Total Subcontractor Costs	\$ 1,059,334	\$ 329,822	\$ 673,989	\$ 1,003,811	\$ 55,523	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Administrative Costs
 Year Ended June 30, 2021

Budget Category	02/01/21 - 01/31/22 PCAR Approved Budget	02/01/21 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 86,948	\$ 29,910	\$ 29,910	\$ 57,038	\$ -
Benefits	26,658	7,712	7,712	18,946	-
Total Personnel	113,606	37,622	37,622	75,984	-
Operations					
Professional fees	27,593	11,198	11,198	16,395	-
Audit fees	1,422	-	-	1,422	-
Supplies	529	58	58	471	-
In-state travel	6,243	-	-	6,243	-
Out-of-state travel	650	-	-	650	-
Lodging	7,826	-	-	7,826	-
Meals	3,262	-	-	3,262	-
Equipment/software rental and maintenance	1,320	269	269	1,051	-
Computer software	2,640	506	506	2,134	-
Equipment leases	1,020	139	139	881	-
Office rent	10,014	3,359	3,359	6,655	-
Custodial services	420	120	120	300	-
Printing	580	2,802	2,802	(2,222)	-
Telephone	1,440	465	465	975	-
Postage	240	44	44	196	-
Dues/memberships	120	27	27	93	-
Insurance	720	225	225	495	-
Total Operations	66,039	19,212	19,212	46,827	-
Total Administrative Costs	\$ 179,645	\$ 56,834	\$ 56,834	\$ 122,811	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2021

Budget Category	02/01/21 - 01/31/22 PCAR Approved Budget	02/01/21 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 55,727	\$ 23,220	\$ 23,220	\$ 32,507	\$ -
Allegheny - PAAR	76,508	31,879	31,879	44,629	-
Beaver	40,517	16,882	16,882	23,635	-
Berks	76,508	31,878	31,878	44,630	-
Bucks	40,656	16,940	16,940	23,716	-
Cambria and Somerset	58,713	22,591	22,591	36,122	-
Centre	67,500	28,125	28,125	39,375	-
Crawford	38,508	16,045	16,045	22,463	-
Delaware	44,716	18,632	18,632	26,084	-
Lackawanna and Susquehanna	60,938	25,391	25,391	35,547	-
Lebanon and Schuylkill	61,280	25,533	25,533	35,747	-
Luzerne, Wyoming and Carbon	40,003	16,668	16,668	23,335	-
Mercer	40,534	14,179	14,179	26,355	-
Philadelphia	76,508	33,128	33,128	43,380	-
Washington and Greene	51,768	21,570	21,570	30,198	-
Westmoreland	38,384	15,993	15,993	22,391	-
Total Subcontractor Costs	\$ 868,768	\$ 358,654	\$ 358,654	\$ 510,114	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 PCCD Contract Number 2019-SV-01-31170 - Sexual Assault
 Services Program - Administrative Costs
 Year Ended June 30, 2021

Budget Category	08/01/19 - 07/31/20 Approved Budget	08/01/19 - 06/30/20 Reported Costs	07/01/20 - 07/31/20 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 17,420	\$ 18,189	\$ 472	\$ 18,661	\$ (1,241)	\$ -
Benefits	5,182	4,509	337	4,846	336	-
Total Personnel	22,602	22,698	809	23,507	(905)	-
Operations						
Professional fees	120	50	4	54	66	-
Audit fees	700	660	-	660	40	-
Supplies	240	67	2	69	171	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment/software rental and maintenance	1,020	799	15	814	206	-
Computer software	420	395	37	432	(12)	-
Equipment leases	180	162	25	187	(7)	-
Office rent	1,861	1,958	183	2,141	(280)	-
Custodial services	120	72	6	78	42	-
Staff development and training	-	-	-	-	-	-
Printing	500	3	-	3	497	-
Telephone	300	235	22	257	43	-
Postage	60	15	-	15	45	-
Dues/memberships	60	13	1	14	46	-
Insurance	180	121	11	132	48	-
Total Operations	5,761	4,550	306	4,856	905	-
Total Administrative Costs	\$ 28,363	\$ 27,248	\$ 1,115	\$ 28,363	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2019-SV-01-31170 - Sexual Assault
Services Program - Subcontractor Costs
Year Ended June 30, 2021

Budget Category	08/01/19 - 07/31/20 Approved Budget	08/01/19 - 06/30/20 Reported Costs	07/01/20 - 07/31/20 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 4,279	\$ -	\$ -	\$ -	\$ 4,279	\$ -
Allegheny - CV	18,396	18,396	-	18,396	-	-
Allegheny - PAAR	29,748	27,269	2,479	29,748	-	-
Armstrong	3,560	3,286	274	3,560	-	-
Beaver	10,391	10,391	-	10,391	-	-
Bedford	4,906	4,906	-	4,906	-	-
Berks	10,878	10,667	211	10,878	-	-
Blair	4,917	4,507	410	4,917	-	-
Bradford	6,215	6,090	125	6,215	-	-
Bucks	23,250	20,951	2,299	23,250	-	-
Butler	12,038	11,318	720	12,038	-	-
Cambria and Somerset	11,691	11,193	498	11,691	-	-
Chester	21,724	20,014	1,710	21,724	-	-
Clarion, Jefferson and Clearfield	11,150	8,283	2,867	11,150	-	-
Clinton	3,540	2,681	859	3,540	-	-
Columbia and Montour	6,883	6,877	6	6,883	-	-
Crawford	6,004	6,004	-	6,004	-	-
Cumberland	8,148	7,977	171	8,148	-	-
Dauphin and Perry	15,362	13,931	1,431	15,362	-	-
Delaware	28,661	26,279	2,382	28,661	-	-
Elk and Cameron	5,155	5,155	-	5,155	-	-
Erie	15,493	14,350	1,143	15,493	-	-
Fayette	6,263	3,157	3,106	6,263	-	-
Franklin and Fulton	7,459	5,926	1,533	7,459	-	-
Indiana	5,149	4,161	988	5,149	-	-
Lackawanna and Susquehanna	9,996	8,974	1,022	9,996	-	-
Lancaster	13,447	11,445	720	12,165	1,282	-
Lawrence	4,759	3,577	1,182	4,759	-	-
Lebanon and Schuylkill	16,870	15,422	1,448	16,870	-	-
Lehigh and Northampton	18,771	17,354	1,417	18,771	-	-
Luzerne, Wyoming and Carbon	18,805	17,563	1,242	18,805	-	-
Lycoming	5,651	5,072	579	5,651	-	-
McKean	3,623	3,623	-	3,623	-	-
Mercer	4,669	4,289	380	4,669	-	-
Mifflin, Juniata and Huntingdon	7,218	7,218	-	7,218	-	-
Monroe	4,958	4,767	191	4,958	-	-
Montgomery	18,725	17,146	1,579	18,725	-	-
Philadelphia	61,743	56,597	5,146	61,743	-	-
Potter	3,296	3,040	256	3,296	-	-
Tioga	3,810	3,112	31	3,143	667	-
Union, Snyder and Northumberland	9,788	9,788	-	9,788	-	-
Venango	3,864	3,542	322	3,864	-	-
Warren and Forest	4,651	4,140	511	4,651	-	-
Washington and Greene	11,140	8,790	2,350	11,140	-	-
Wayne	6,700	6,700	-	6,700	-	-
Westmoreland	11,712	11,712	-	11,712	-	-
York	13,724	13,236	488	13,724	-	-
Total Subcontractor Costs	\$ 539,180	\$ 490,876	\$ 42,076	\$ 532,952	\$ 6,228	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

PCCD Contract Number 2019-SA-01-33340 - Sexual Assault

Services Program - Administrative Costs

Year Ended June 30, 2021

Budget Category	08/01/20 - 07/31/21 Approved Budget	08/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 17,524	\$ 17,824	\$ 17,824	\$ (300)	\$ -
Benefits	5,219	4,641	4,641	578	-
Total Personnel	22,743	22,465	22,465	278	-
Operations					
Professional fees	120	52	52	68	-
Audit fees	700	698	698	2	-
Supplies	228	331	331	(103)	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	1,140	171	171	969	-
Computer software	420	380	380	40	-
Equipment leases	240	82	82	158	-
Office rent	1,896	2,146	2,146	(250)	-
Custodial services	120	77	77	43	-
Staff development and training	-	-	-	-	-
Printing	510	829	829	(319)	-
Telephone	300	286	286	14	-
Postage	60	27	27	33	-
Dues/memberships	60	17	17	43	-
Insurance	180	142	142	38	-
Total Operations	5,974	5,238	5,238	736	-
Total Administrative Costs	\$ 28,717	\$ 27,703	\$ 27,703	\$ 1,014	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2019-SA-01-33340 - Sexual Assault
Services Program - Subcontractor Costs
Year Ended June 30, 2021

Budget Category	08/01/20 - 07/31/21 Approved Budget	08/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 18,904	\$ 18,904	\$ 18,904	\$ -	\$ -
Allegheny - PAAR	30,612	27,078	27,078	3,534	-
Armstrong	3,634	3,375	3,375	259	-
Beaver	10,586	10,586	10,586	-	-
Bedford	4,969	4,969	4,969	-	-
Berks	10,996	10,996	10,996	-	-
Blair	5,002	4,605	4,605	397	-
Bradford and Sullivan	6,257	6,103	6,103	154	-
Bucks	23,870	20,838	20,838	3,032	-
Butler	12,190	12,190	12,190	-	-
Cambria and Somerset	11,926	10,977	10,977	949	-
Chester	22,144	20,213	20,213	1,931	-
Clarion, Jefferson and Clearfield	11,303	10,281	10,281	1,022	-
Clinton	3,567	1,851	1,851	1,716	-
Columbia and Montour	6,972	6,309	6,309	663	-
Crawford	6,134	6,134	6,134	-	-
Cumberland	8,337	7,850	7,850	487	-
Dauphin and Perry	15,659	14,406	14,406	1,253	-
Delaware	29,432	26,976	26,976	2,456	-
Elk and Cameron	5,201	5,201	5,201	-	-
Erie	15,723	14,302	14,302	1,421	-
Fayette	6,384	4,754	4,754	1,630	-
Franklin and Fulton	7,587	7,587	7,587	-	-
Indiana	5,223	5,223	5,223	-	-
Lackawanna and Susquehanna	10,130	9,221	9,221	909	-
Lancaster	13,646	12,421	12,421	1,225	-
Lawrence	4,840	4,583	4,583	257	-
Lebanon and Schuylkill	17,160	15,476	15,476	1,684	-
Lehigh and Northampton	19,162	17,804	17,804	1,358	-
Luzerne, Wyoming and Carbon	19,102	16,442	16,442	2,660	-
Lycoming	5,690	5,381	5,381	309	-
McKean	3,647	3,647	3,647	-	-
Mercer	4,744	4,349	4,349	395	-
Mifflin, Juniata and Huntingdon	7,295	7,295	7,295	-	-
Monroe	5,024	4,170	4,170	854	-
Montgomery	19,147	17,543	17,543	1,604	-
Philadelphia	63,859	58,537	58,537	5,322	-
Potter	3,309	3,207	3,207	102	-
Tioga	3,826	3,375	3,375	451	-
Union, Snyder and Northumberland	9,984	8,990	8,990	994	-
Venango	3,907	3,697	3,697	210	-
Warren and Forest	4,681	4,372	4,372	309	-
Washington and Greene	11,294	9,074	9,074	2,220	-
Wayne and Pike	6,801	6,224	6,224	577	-
Westmoreland	11,904	11,904	11,904	-	-
York	13,874	13,155	13,155	719	-
Total Subcontractor Costs	\$ 545,638	\$ 502,575	\$ 502,575	\$ 43,063	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Social Services Block
 Grant (Title XX), Act 44 - Pennsylvania General Fund -
 Administrative and Subcontractor Costs
 Year Ended June 30, 2021

Budget Category	07/01/20 - 06/30/21 Approved Budget	07/01/20 - 06/30/21 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block Grant (Title XX)	\$ 479,650	\$ 479,650	\$ 479,650	\$ -	\$ -
Act 44 - Pennsylvania General Fund	1,068,696	1,068,696	1,068,696	-	-
Subcontractor Costs					
Social Services Block Grant (Title XX)	1,241,350	1,237,245	1,237,245	4,105	-
Act 44 - Pennsylvania General Fund	9,852,304	9,791,862	9,791,862	60,442	-
Contract Totals	\$ 12,642,000	\$ 12,577,453	\$ 12,577,453	\$ 64,547	\$ -

Pennsylvania Coalition Against Rape

Funding Reconciliation for DHS Contract

Number 4100086384

Years Ended June 30, 2021 and 2020

Funding Reconciliation	Contract Period 07/01/20 - 06/30/21	Contract Period 07/01/19 - 06/30/20
Available Funding		
Amount paid by DHS before June 30	\$ 12,642,000	\$ 12,642,000
Amount paid by DHS after June 30	-	-
Total Available Funding	12,642,000	12,642,000
Allowable Costs		
Approved	12,577,453	12,552,409
Questioned	-	-
Total Allowable Costs	12,577,453	12,552,409
Due to the Department of Human Services	\$ 64,547	\$ 89,591

**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, 2021, 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 21, 2022.

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) as a basis for designing 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 financial statements. 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 21, 2022
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, 2021. 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, 2021.

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, 2021, and have issued our report thereon dated January 21, 2022, 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 21, 2022
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2021			
	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				
Sexual Assault Services Formula Program	2019-SV-01-31170	16.017	\$ 42,076	\$ 43,191
Sexual Assault Services Formula Program	2019-SA-01-33340	16.017	502,575	530,278
Crime Victim Assistance	2015/2016/2017-VF-05-28162	16.575	-	51,977
Crime Victim Assistance	2017-VF-05-28278	16.575	77,859	105,074
Crime Victim Assistance	2017/2018-VF-05-29233	16.575	-	22,451
Crime Victim Assistance	2018/2019/2020-VF-05-33051	16.575	-	137,751
Crime Victim Assistance	2018/2019/2020-VF-05-32910	16.575	-	113,544
Violence Against Women Formula Grants	2018/2019-VA-06-30269	16.588	-	90,924
Passed through Office on Violence Against Women				
Legal Assistance for Victims	2019-WL-AX-0026	16.524	-	219,031
OVW Technical Assistance Initiative	2016-TA-AX-K035	16.526	-	46,259
OVW Technical Assistance Initiative	2018-TA-AX-K027	16.526	16,178	124,917
State Domestic Violence and Sexual Assault Coalitions	2019-SW-AX-0029	16.556	-	149,779
Consolidated And Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	2020-CY-AX-0015	16.888	-	4,386
Passed through Urban Institute				
OVW Research and Evaluation Program	101786-0001-PCAR-01	16.026	-	1,124
Passed through Iowa Coalition Against Sexual Assault				
OVW Technical Assistance Initiative	2017-TA-AX-K069	16.526	-	56,488
Passed through Office for Victims of Crime				
Crime Victim Assistance/Discretionary Grants	2016-VF-GX-K041	16.582	71,625	120,559
Passed through International Association of Forensic Nurses				
Crime Victim Assistance/Discretionary Grants	2019-MU-GX-K009	16.582	-	7,475
Passed through County of Adams				
Violence Against Women Formula Grants	34511	16.588	-	5,934
Total U.S. Department of Justice			710,313	1,831,142

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2021			
	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	4100086384	93.667	\$ 1,237,245	\$ 1,716,895
Passed through Pennsylvania Department of Health Injury Prevention and Control Research and State and Community Based Programs	4100085125	93.136	1,032,643	1,230,421
Preventive Health and Health Services Block Grant	4100085125	93.991	251,314	282,326
Passed through Centers for Disease Control and Prevention Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-02-04	93.136	-	1,020,658
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-01-05	93.136	103,759	777,195
Total U.S. Department of Health and Human Services			2,624,961	5,027,495
Total Federal Awards Expended			\$ 3,335,274	\$ 6,858,637

Pennsylvania Coalition Against Rape

Notes to Schedule of Expenditures of Federal Awards

June 30, 2021

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, 2021. 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
	<u>4100085125</u>
Rape Prevention and Education (RPE)	
Total received during the year	\$ 1,173,894
Accrued revenue at the beginning of the year	(146,270)
Accrued revenue at the end of the year	<u>202,797</u>
Federal Expenditures - CFDA Number 93.136	<u>\$ 1,230,421</u>
Preventive Health and Health Services Block Grant (PHHSBG)	
Total received during the year	\$ 275,055
Accrued revenue at the beginning of the year	(47,690)
Accrued revenue at the end of the year	<u>54,980</u>
Federal Expenditures - CFDA Number 93.991	<u>\$ 282,345</u>

Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

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?

yes none reported

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?

yes none reported

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, 2021

Section II - Financial Statement Findings

No findings are reported.

Section III - Federal Award Findings and Questioned Costs

No findings are reported.