



Pennsylvania Coalition Against Rape

Financial Statements and Supplementary Information

June 30, 2022 and 2021



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 Audit of the Financial Statements

Opinion

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, 2022 and 2021, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Coalition as of June 30, 2022 and 2021, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coalition and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raises substantial doubt about the Coalition's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Coalition's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, including the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 accompanying supplementary information, including the schedule of expenditures of federal awards, 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 24, 2023 on our consideration of the Coalition's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the Coalition's internal control over financial reporting and compliance.

RKL LLP

January 24, 2023
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Statement of Financial Position

	June 30,	
	2022	2021
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,380,335	\$ 3,836,101
Cash - restricted	1,052,199	1,054,530
Accounts receivable	88,079	114,609
Grants receivable	2,532,131	889,229
Inventory	29,892	40,760
Prepaid expenses	157,959	160,434
Total Current Assets	6,240,595	6,095,663
Fixed Assets		
Furniture and equipment	699,844	688,376
Accumulated depreciation	(600,528)	(555,942)
Total Fixed Assets	99,316	132,434
Investments	1,497,282	568,015
Total Assets	\$ 7,837,193	\$ 6,796,112
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 1,993,893	\$ 671,308
Deferred grant revenue	1,721,689	1,881,183
Accrued payroll	167,016	153,381
Payroll taxes withheld and accrued	18,023	9,145
Total Liabilities	3,900,621	2,715,017
Net Assets		
Without donor restrictions	2,884,373	3,026,565
With donor restrictions	1,052,199	1,054,530
Total Net Assets	3,936,572	4,081,095
Total Liabilities and Net Assets	\$ 7,837,193	\$ 6,796,112

Pennsylvania Coalition Against Rape

Statement of Activities

	Year Ended June 30, 2022		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 19,780,250	\$ -	\$ 19,780,250
Assessment income	197,633	-	197,633
Contributions	108,368	13,194	121,562
Sale of reference materials	46,746	-	46,746
Conference revenue	29,807	-	29,807
Investment income	15,509	-	15,509
Other revenue	6,060	-	6,060
Membership income	4,700	-	4,700
Net assets released from restrictions	15,525	(15,525)	-
Special events			
Gross revenues	-	-	-
Direct costs	-	-	-
Total Support and Revenue	20,204,598	(2,331)	20,202,267
Expenses			
Program and related services	18,470,769	-	18,470,769
Supporting services			
Management and general	1,584,668	-	1,584,668
Fund development	212,797	-	212,797
Total Expenses	20,268,234	-	20,268,234
Deficiency of Support and Revenue over Expenses	(63,636)	(2,331)	(65,967)
Unrealized Holding Losses on Investments	(78,556)	-	(78,556)
Changes in Net Assets	\$ (142,192)	\$ (2,331)	\$ (144,523)

Pennsylvania Coalition Against Rape

Statement of Activities (continued)

	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
Assessment income	176,271	-	176,271
Contributions	267,217	475,222	742,439
Sale of reference materials	42,234	-	42,234
Conference revenue	24,313	-	24,313
Investment 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)	-
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 Functional Expenses - by Natural Classification

	Year Ended June 30, 2022			
	Program and Related Services	Supporting Services		Totals
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,086,035	\$ 841,412	\$ 105,830	\$ 3,033,277
Employee benefits	406,026	169,310	21,344	596,680
Payroll taxes	163,552	64,999	8,240	236,791
Total Personnel Expenses	2,655,613	1,075,721	135,414	3,866,748
Operating Expenses				
Payments to subcontractor agencies	14,691,459	-	-	14,691,459
Consultant fees	609,312	109,352	12,159	730,823
Building rental and maintenance	205,270	139,686	12,794	357,750
Supplies	55,901	36,814	9,991	102,706
Telephone	31,853	18,689	1,723	52,265
Printing	21,032	24,324	2,942	48,298
Advertising	32,381	15,703	-	48,084
Equipment and rental maintenance	20,535	21,415	3,253	45,203
Depreciation	-	44,586	-	44,586
Conferences and workshops	18,075	20,085	149	38,309
Education library	34,419	-	-	34,419
Dues and subscriptions	17,784	11,928	1,253	30,965
Insurance	16,536	8,824	1,728	27,088
Audit fees	8,031	16,394	450	24,875
Purchases	-	1,274	20,738	22,012
Miscellaneous	12,350	9,351	30	21,731
In-state travel	10,437	5,756	7	16,200
Donations expense	5,000	900	9,500	15,400
Public awareness	-	13,546	-	13,546
Meeting expenses	10,180	1,568	-	11,748
Room and board	6,518	4,490	-	11,008
Postage	6,403	2,632	666	9,701
Out-of-state travel	1,680	-	-	1,680
Bad debt expense	-	1,630	-	1,630
Total Operating Expenses	15,815,156	508,947	77,383	16,401,486
	\$ 18,470,769	\$ 1,584,668	\$ 212,797	\$ 20,268,234

Pennsylvania Coalition Against Rape

Statement of Functional Expenses - by Natural Classification (continued)

	Year Ended June 30, 2021			
	Program and Related Services	Supporting Services		Totals
		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
Printing	20,343	10,476	994	31,813
Advertising	10,528	17,844	-	28,372
Equipment and rental maintenance	23,596	17,096	1,556	42,248
Depreciation	-	43,576	-	43,576
Conferences and workshops	26,829	3,814	773	31,416
Education library	47,591	515	-	48,106
Dues and subscriptions	19,442	13,260	1,384	34,086
Insurance	14,809	8,041	1,706	24,556
Audit fees	7,846	16,732	447	25,025
Purchases	-	629	20,003	20,632
Miscellaneous	10,812	4,249	-	15,061
In-state travel	2,331	4,805	-	7,136
Donations expense	-	3,550	3,500	7,050
Public awareness	5,100	34,808	-	39,908
Meeting expenses	-	142	5	147
Room and board	13,659	-	-	13,659
Postage	12,430	5,888	1,119	19,437
Out-of-state travel	16,015	715	-	16,730
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

Statement of Changes in Net Assets

	Without Donor Restrictions	With Donor Restrictions	Totals
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	3,026,565	1,054,530	4,081,095
Changes in net assets	<u>(142,192)</u>	<u>(2,331)</u>	<u>(144,523)</u>
Net Assets at June 30, 2022	<u><u>\$ 2,884,373</u></u>	<u><u>\$ 1,052,199</u></u>	<u><u>\$ 3,936,572</u></u>

Pennsylvania Coalition Against Rape

Statement of Cash Flows

	Years Ended June 30,	
	2022	2021
Cash Flows from Operating Activities		
Changes in net assets	\$ (144,523)	\$ 535,921
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	44,586	43,576
Unrealized holding (gains) losses on investments	78,556	(684)
(Increase) decrease in assets		
Accounts receivable	26,530	31,123
Grants receivable	(1,642,902)	(137,802)
Inventory	10,868	13,556
Prepaid expenses	2,475	68,089
Increase (decrease) in liabilities		
Accounts payable	1,320,567	(27,091)
Deferred grant revenue	(159,494)	572,422
Accrued payroll	13,635	8,270
Payroll taxes withheld and accrued	8,878	2,135
Net Cash Provided by (Used in) Operating Activities	(440,824)	1,109,515
Cash Flows from Investing Activities		
Capital expenditures	(9,450)	(72,782)
Purchase of investments	(1,504,950)	(500,958)
Proceeds on sale of investments	497,127	609,318
Net Cash Provided by (Used in) Investing Activities	(1,017,273)	35,578
Net Increase (Decrease) in Cash and Cash Equivalents	(1,458,097)	1,145,093
Cash and Cash Equivalents at Beginning of Year	4,890,631	3,745,538
Cash and Cash Equivalents at End of Year	\$ 3,432,534	\$ 4,890,631
Cash and Cash Equivalents Consists of the Following		
Cash and cash equivalents	\$ 2,380,335	\$ 3,836,101
Cash - restricted	1,052,199	1,054,530
	\$ 3,432,534	\$ 4,890,631

Supplementary Schedule of Noncash Investing and Financing Activities

In 2022

Accounts payable includes \$2,018 of capital expenditures.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2022 and 2021

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, mutual funds, exchange traded funds, and equities, 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 \$44,586 and \$43,576 for the years ended June 30, 2022 and 2021, 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, 2022 and 2021.

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.

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.

Donated or Contributed Investments, Services, or Materials

Donated or contributed investments, services, or materials meeting the criteria for recognition, are reflected in the financial statements as in-kind contributions at their estimated value on the date of receipt. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at the fair value when received.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

Advertising Costs

Advertising costs are expensed as incurred. For the years ended June 30, 2022 and 2021, advertising expense amounted to \$48,084 and \$28,372, respectively.

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.

The Coalition is currently evaluating the impact of the pending adoption of the new standard 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 (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, 2019.

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, stocks, exchange traded funds, and mutual funds: 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 stocks, exchange traded funds, and mutual funds 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.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2022 and 2021

Note 4 - Fair Value of Financial Instruments (continued)

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:

	2022			
	Total	Level 1	Level 2	Level 3
Cash and Cash Equivalents	\$ 230,204	\$ 230,204	\$ -	\$ -
Exchange Traded Funds	490,874	490,874	-	-
Mutual Funds				
Domestic equities	131,947	131,947	-	-
Fixed income	485,216	485,216	-	-
International equities	115,305	115,305	-	-
Stocks				
Utilities	43,736	43,736	-	-
	<u>\$ 1,497,282</u>	<u>\$ 1,497,282</u>	<u>\$ -</u>	<u>\$ -</u>
2021				
Cash and Cash Equivalents	\$ 16,183	\$ 16,183	\$ -	\$ -
Certificates of Deposit	497,127	497,127	-	-
Mutual Funds				
Domestic equities	7,083	7,083	-	-
International equities	7,306	7,306	-	-
Stocks				
Utilities	40,316	40,316	-	-
	<u>\$ 568,015</u>	<u>\$ 568,015</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.

The Coalition 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, 2022 and 2021, there were no transfers in or out of Level 3.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2022 and 2021

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:

	2022	2021
Financial Assets		
Cash and cash equivalents	\$ 2,380,335	\$ 3,836,101
Cash - restricted	1,052,199	1,054,530
Accounts receivable	88,079	114,609
Grants receivable	2,532,131	889,229
Investments	1,497,282	568,015
Total Financial Assets	7,550,026	6,462,484
Amounts Not Available to be Used for General Expenditures Within One Year		
Cash subject to donor restrictions	(1,052,199)	(1,054,530)
Cash designated by the Board of Directors	(58,127)	(58,127)
Total Amounts Not Available to be Used for General Expenditures Within One Year	(1,110,326)	(1,112,657)
Financial Assets Available to be Used for General Expenditures Within One Year	\$ 6,439,700	\$ 5,349,827

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:

	2022	2021
Cash and cash equivalents	\$ 230,204	\$ 16,183
Certificates of deposit	-	497,127
Exchange traded funds	490,874	-
Mutual funds		
Fixed income	485,216	-
Domestic equities	131,947	7,083
International equities	115,305	7,306
Stocks		
Utilities	43,736	40,316
	\$ 1,497,282	\$ 568,015

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2022 and 2021

Note 7 - In-kind Contributions

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 5.75% and 4.25% as of June 30, 2022 and 2021, 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, 2022 and 2021.

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.

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, which was extended through June 30, 2023. Monthly rental payments under these leases vary.

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, 2022 and 2021 amounted to \$346,761 and \$332,144, respectively.

The Coalition also leases office equipment with varying terms. Office equipment rental expense related to these leases for the years ended June 30, 2022 and 2021 amounted to \$13,099 and \$14,894, respectively.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2022 and 2021

Note 9 - Commitments (continued)

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:

	Office Space	Equipment	Total
2023	\$ 332,538	\$ 13,004	\$ 345,542
2024	329,870	12,971	342,841
2025	336,467	12,971	349,438
2026	343,197	4,810	348,007
2027	290,748	2,090	292,838
Thereafter	-	1,045	1,045
	<u>\$ 1,632,820</u>	<u>\$ 46,891</u>	<u>\$ 1,679,711</u>

Note 10 - Lease Income

The Coalition subleases a portion of their property to an unrelated third party. The lease covers the period January 17, 2022 through May 5, 2022 with rent of \$2,500 during the period. Additional rental options were available for the period July 14, 2022 through December 6, 2022 with rent of \$2,560. Rental income amounted to \$2,500 and \$674 for the years ended June 30, 2022 and 2021, respectively.

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:

	2022	2021
Undesignated	\$ 2,826,246	\$ 2,968,438
Board-designated for Delilah Rumburg Vision for Leadership Fund	58,127	58,127
	<u>\$ 2,884,373</u>	<u>\$ 3,026,565</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2022 and 2021

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:

	2022	2021
Subject to expenditures for a specific purpose		
Child sexual abuse prevention	\$ 536,830	\$ 536,830
RALIANCE	452,109	452,001
Delilah Rumburg Vision for Leadership Fund	28,276	28,103
Safe Secure Kids	17,997	23,997
Disaster Relief Fund	15,308	12,771
Legal assistance project	1,679	828
	<u>\$ 1,052,199</u>	<u>\$ 1,054,530</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 #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.

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, 2022 and 2021. 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, 2022 and 2021 amounted to \$125,628 and \$130,025, 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 \$14,968 and \$15,827 for the years ended June 30, 2022 and 2021, respectively.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2022 and 2021

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, 2022 and 2021, 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 24, 2023. This date is the date the financial statements were available to be issued. No material events subsequent to June 30, 2022 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, 2022

Budget Category	07/01/21 - 06/30/22 Approved Budget	07/01/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 265,853	\$ 265,853	\$ 265,853	\$ -	\$ -
Benefits	71,696	71,696	71,696	-	-
Total Personnel	337,549	337,549	337,549	-	-
Operations					
Professional fees	62,842	62,842	62,842	-	-
Audit fees	4,900	4,900	4,900	-	-
Supplies	1,709	1,709	1,709	-	-
In-state travel	1,462	1,462	1,462	-	-
Out-of-state travel	-	-	-	-	-
Lodging	976	976	976	-	-
Meals	304	304	304	-	-
Equipment/software rental and maintenance	2,254	2,254	2,254	-	-
Computer software	4,600	4,600	4,600	-	-
Equipment leases	1,323	1,323	1,323	-	-
Office rent	32,403	32,403	32,403	-	-
Custodial services	1,162	1,162	1,162	-	-
Staff development and training	4,079	4,079	4,079	-	-
Printing	17,000	17,000	17,000	-	-
Telephone	5,477	5,477	5,477	-	-
Postage	629	629	629	-	-
Advertising and public relations	150	150	150	-	-
Staff recruitment	4,259	4,259	4,259	-	-
Public awareness	13,546	13,546	13,546	-	-
Education library	9,245	9,245	9,245	-	-
Dues/memberships	4,193	4,193	4,193	-	-
Insurance	2,238	2,238	2,238	-	-
Meeting expenses	150	150	150	-	-
Equipment purchase	-	-	-	-	-
Total Operations	174,901	174,901	174,901	-	-
Total Administrative Costs	\$ 512,450	\$ 512,450	\$ 512,450	\$ -	\$ -

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, 2022

Budget Category	07/01/21 - 06/30/22 Approved Budget	07/01/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 68,446	\$ 68,446	\$ 68,446	\$ -	\$ -
Allegheny - PAAR	42,730	40,730	40,730	2,000	-
Armstrong	11,476	11,476	11,476	-	-
Beaver	24,679	24,679	24,679	-	-
Bedford	11,476	11,476	11,476	-	-
Berks	24,086	24,086	24,086	-	-
Blair	11,476	11,476	11,476	-	-
Bradford and Sullivan	24,146	24,146	24,146	-	-
Bucks	49,446	49,446	49,446	-	-
Butler	20,725	18,725	18,725	2,000	-
Cambria and Somerset	23,868	23,868	23,868	-	-
Centre	13,603	13,603	13,603	-	-
Chester	43,858	43,858	43,858	-	-
Clarion, Jefferson and Clearfield	21,688	21,688	21,688	-	-
Clinton	11,476	11,251	11,251	225	-
Columbia and Montour	15,350	15,350	15,350	-	-
Crawford	21,405	21,405	21,405	-	-
Cumberland	16,623	16,623	16,623	-	-
Dauphin and Perry	25,546	25,546	25,546	-	-
Delaware	49,001	48,817	48,817	184	-
Elk and Cameron	14,216	14,216	14,216	-	-
Erie	39,198	39,198	39,198	-	-
Fayette	17,580	17,580	17,580	-	-
Franklin and Fulton	17,385	17,385	17,385	-	-
Indiana	14,886	14,886	14,886	-	-
Lackawanna and Susquehanna	19,687	19,687	19,687	-	-
Lancaster	26,516	19,334	19,334	7,182	-
Lawrence	16,690	16,690	16,690	-	-
Lebanon and Schuylkill	39,897	39,897	39,897	-	-
Lehigh and Northampton	34,381	34,381	34,381	-	-
Luzerne, Wyoming and Carbon	42,069	42,069	42,069	-	-
Lycoming	12,390	12,390	12,390	-	-
McKean	11,476	11,476	11,476	-	-
Mercer	12,502	12,502	12,502	-	-
Mifflin, Juniata and Huntingdon	23,692	23,692	23,692	-	-
Monroe	11,476	9,476	9,476	2,000	-
Montgomery	42,712	42,712	42,712	-	-
Philadelphia	107,156	107,156	107,156	-	-
Potter	11,476	10,001	10,001	1,475	-
Tioga	11,476	11,472	11,472	4	-
Union, Snyder and Northumberland	21,359	21,359	21,359	-	-
Venango	12,068	9,394	9,394	2,674	-
Warren and Forest	14,216	12,291	12,291	1,925	-
Washington and Greene	20,497	20,497	20,497	-	-
Wayne and Pike	20,952	20,952	20,952	-	-
Westmoreland	33,834	33,834	33,834	-	-
York	27,659	27,659	27,659	-	-
Total Subcontractor Costs	\$ 1,208,550	\$ 1,188,881	\$ 1,188,881	\$ 19,669	\$ -

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, 2022

Budget Category	07/01/21 - 06/30/22 Approved Budget	07/01/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 722,587	\$ 697,830	\$ 697,830	\$ 24,757	\$ -
Benefits	196,615	192,307	192,307	4,308	-
Total Personnel	919,202	890,137	890,137	29,065	-
Operations					
Professional fees	64,003	64,003	64,003	-	-
Audit fees	11,107	11,107	11,107	-	-
Supplies	3,416	3,416	3,416	-	-
In-state travel	4,637	4,637	4,637	-	-
Out-of-state travel	-	-	-	-	-
Lodging	3,113	3,113	3,113	-	-
Meals	921	921	921	-	-
Equipment/software rental and maintenance	6,496	6,496	6,496	-	-
Computer software	20,507	20,507	20,507	-	-
Equipment leases	3,435	3,435	3,435	-	-
Office rent	87,425	87,425	87,425	-	-
Custodial services	3,098	3,098	3,098	-	-
Staff development and training	1,900	1,900	1,900	-	-
Printing	16,051	5,827	5,827	10,224	-
Telephone	12,576	12,576	12,576	-	-
Postage	1,006	1,006	1,006	-	-
Advertising and public relations	7,366	7,451	7,451	(85)	-
Staff recruitment	3,750	3,750	3,750	-	-
Public awareness	-	-	-	-	-
Education library	995	995	995	-	-
Dues/memberships	3,982	3,982	3,982	-	-
Insurance	5,921	5,921	5,921	-	-
Meeting expenses	991	991	991	-	-
Equipment purchases	5,102	5,102	5,102	-	-
Total Operations	267,798	257,659	257,659	10,139	-
Total Administrative Costs	\$ 1,187,000	\$ 1,147,796	\$ 1,147,796	\$ 39,204	\$ -

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, 2022

Budget Category	07/01/21 - 06/30/22 Approved Budget	07/01/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 345,826	\$ 345,826	\$ 345,826	\$ -	\$ -
Allegheny - PAAR	741,868	701,221	701,221	40,647	-
Armstrong	77,883	77,883	77,883	-	-
Beaver	208,386	208,386	208,386	-	-
Bedford	80,949	80,949	80,949	-	-
Berks	187,081	187,081	187,081	-	-
Blair	84,523	84,523	84,523	-	-
Bradford and Sullivan	149,358	149,358	149,358	-	-
Bucks	510,094	510,094	510,094	-	-
Butler	182,781	178,781	178,781	4,000	-
Cambria and Somerset	205,957	205,957	205,957	-	-
Centre	93,574	93,574	93,574	-	-
Chester	414,950	414,950	414,950	-	-
Clarion, Jefferson and Clearfield	172,573	172,573	172,573	-	-
Clinton	70,433	69,692	69,692	741	-
Columbia and Montour	129,647	129,647	129,647	-	-
Crawford	149,126	149,126	149,126	-	-
Cumberland	149,155	149,155	149,155	-	-
Dauphin and Perry	254,992	254,992	254,992	-	-
Delaware	598,680	595,764	595,764	2,916	-
Elk and Cameron	97,684	97,684	97,684	-	-
Erie	316,564	316,564	316,564	-	-
Fayette	129,137	129,137	129,137	-	-
Franklin and Fulton	136,504	136,504	136,504	-	-
Indiana	104,699	104,699	104,699	-	-
Lackawanna and Susquehanna	172,001	172,001	172,001	-	-
Lancaster	220,253	205,275	205,275	14,978	-
Lawrence	124,626	124,626	124,626	-	-
Lebanon and Schuylkill	326,985	326,985	326,985	-	-
Lehigh and Northampton	364,606	364,606	364,606	-	-
Luzerne, Wyoming and Carbon	368,065	368,065	368,065	-	-
Lycoming	76,560	76,560	76,560	-	-
McKean	69,482	69,482	69,482	-	-
Mercer	86,278	86,278	86,278	-	-
Mifflin, Juniata and Huntingdon	163,908	152,601	152,601	11,307	-
Monroe	82,762	78,098	78,098	4,664	-
Montgomery	384,971	384,971	384,971	-	-
Philadelphia	1,403,109	1,378,109	1,378,109	25,000	-
Potter	65,778	60,986	60,986	4,792	-
Tioga	67,236	67,236	67,236	-	-
Union, Snyder and Northumberland	189,539	189,539	189,539	-	-
Venango	77,393	68,868	68,868	8,525	-
Warren and Forest	91,353	87,478	87,478	3,875	-
Washington and Greene	173,494	173,494	173,494	-	-
Wayne and Pike	150,495	150,495	150,495	-	-
Westmoreland	249,151	249,151	249,151	-	-
York	233,531	233,531	233,531	-	-
Total Subcontractor Costs	\$ 10,734,000	\$ 10,612,555	\$ 10,612,555	\$ 121,445	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100086384 - Family Violence Prevention
and Services Act - Administrative Costs
Year Ended June 30, 2022

Budget Category	10/25/21 - 06/30/23 Approved Budget	10/25/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 149,434	\$ 9,986	\$ 9,986	\$ 139,448	\$ -
Benefits	49,278	2,574	2,574	46,704	-
Total Personnel	198,712	12,560	12,560	186,152	-
Operations					
Professional fees	23,380	23	23	23,357	-
Audit fees	7,000	-	-	7,000	-
Supplies	1,022	24	24	998	-
In-state travel	2,310	-	-	2,310	-
Lodging	1,008	-	-	1,008	-
Meals	525	-	-	525	-
Equipment/software rental and maintenance	1,890	69	69	1,821	-
Computer software	3,570	189	189	3,381	-
Equipment leases	630	42	42	588	-
Office rent	14,448	991	991	13,457	-
Custodial services	840	34	34	806	-
Printing	10,420	5	5	10,415	-
Telephone	2,940	128	128	2,812	-
Postage	420	16	16	404	-
Advertising and public relations	1,000	-	-	1,000	-
Staff recruitment	375	375	375	-	-
Dues/memberships	630	10	10	620	-
Insurance	1,680	66	66	1,614	-
Equipment purchases	1,200	846	846	354	-
Total Operations	75,288	2,818	2,818	72,470	-
Total Administrative Costs	\$ 274,000	\$ 15,378	\$ 15,378	\$ 258,622	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100086384 - Family Violence Prevention
and Services Act - Subcontractor Costs
Year Ended June 30, 2022

Budget Category	10/25/21 - 06/30/23 Approved Budget	10/25/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 50,873	\$ -	\$ -	\$ 50,873	\$ -
Allegheny - CV	251,632	-	-	251,632	-
Allegheny - PAAR	333,558	-	-	333,558	-
Armstrong	31,641	-	-	31,641	-
Beaver	78,145	-	-	78,145	-
Bedford	25,430	1,212	1,212	24,218	-
Berks	62,029	8,089	8,089	53,940	-
Blair	37,346	-	-	37,346	-
Bradford and Sullivan	19,547	-	-	19,547	-
Bucks	291,534	4,150	4,150	287,384	-
Butler	50,970	-	-	50,970	-
Cambria and Somerset	105,967	-	-	105,967	-
Centre	27,836	-	-	27,836	-
Chester	146,713	6,218	6,218	140,495	-
Clarion, Jefferson and Clearfield	70,000	-	-	70,000	-
Clinton	11,548	-	-	11,548	-
Columbia and Montour	33,585	15,648	15,648	17,937	-
Crawford	60,306	-	-	60,306	-
Cumberland	73,752	1,731	1,731	72,021	-
Dauphin and Perry	127,577	-	-	127,577	-
Delaware	296,929	7,156	7,156	289,773	-
Elk and Cameron	19,446	-	-	19,446	-
Erie	104,411	2,998	2,998	101,413	-
Fayette	51,079	-	-	51,079	-
Franklin and Fulton	56,218	-	-	56,218	-
Indiana	31,899	1,640	1,640	30,259	-
Lackawanna and Susquehanna	57,658	-	-	57,658	-
Lancaster	85,871	1,638	1,638	84,233	-
Lawrence	33,983	-	-	33,983	-
Lebanon and Schuylkill	123,010	-	-	123,010	-
Lehigh and Northampton	179,144	8,957	8,957	170,187	-
Luzerne, Wyoming and Carbon	120,049	-	-	120,049	-
Lycoming	15,802	790	790	15,012	-
McKean	9,925	-	-	9,925	-
Mercer	34,343	-	-	34,343	-
Mifflin, Juniata and Huntingdon	31,002	-	-	31,002	-
Monroe	27,509	-	-	27,509	-
Montgomery	180,652	7,488	7,488	173,164	-
Philadelphia	949,902	-	-	949,902	-
Potter	5,752	-	-	5,752	-
Tioga	6,488	457	457	6,031	-
Union, Snyder and Northumberland	82,384	6,437	6,437	75,947	-
Venango	16,615	-	-	16,615	-
Warren and Forest	14,118	550	550	13,568	-
Washington and Greene	64,998	-	-	64,998	-
Wayne and Pike	55,187	3,063	3,063	52,124	-
Westmoreland	82,388	-	-	82,388	-
York	61,038	-	-	61,038	-
Unidentified-culturally specific programs	520,865	-	-	520,865	-
Total Subcontractor Costs	\$ 5,208,654	\$ 78,222	\$ 78,222	\$ 5,130,432	\$ -

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, 2022

Budget Category	10/01/20 - 09/30/21 PCAR Approved Budget	10/01/20 - 06/30/21 Reported Costs	07/01/21 - 09/30/21 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 18,916	\$ 14,412	\$ 4,681	\$ 19,093	\$ (177)	\$ -
Benefits	5,674	4,022	1,475	5,497	177	-
Total Personnel	24,590	18,434	6,156	24,590	-	-
Operations						
Professional fees	120	42	16	58	62	-
Audit fees	325	-	361	361	(36)	-
Supplies	1,114	469	321	790	324	-
Equipment/software rental and maintenance	1,020	138	59	197	823	-
Equipment leases	300	59	16	75	225	-
Office rent	2,160	1,714	652	2,366	(206)	-
Custodial services	240	61	25	86	154	-
Printing	120	1,975	3	1,978	(1,858)	-
Telephone	480	229	85	314	166	-
Postage	240	20	13	33	207	-
Insurance	300	116	45	161	139	-
Total Operations	6,419	4,823	1,596	6,419	-	-
Total Administrative Costs	\$ 31,009	\$ 23,257	\$ 7,752	\$ 31,009	\$ -	\$ -

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, 2022

Budget Category	10/01/20 - 09/30/21 PCAR Approved Budget	10/01/20 - 06/30/21 Reported Costs	07/01/21 - 09/30/21 Reported Costs	Allowable Costs		
	Total	(Over) Under Budget	Questioned Costs			
Subcontractors						
Adams	\$ 1,630	\$ -	\$ -	\$ -	\$ 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	3,946	1,316	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	4,648	3,486	1,162	4,648	-	-
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	1,129	4,517	1	-
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	934	3,735	-	-
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	5,489	1,830	7,319	-	-
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	594	2,378	1	-
Montgomery	8,941	6,706	2,235	8,941	-	-
Philadelphia	26,596	19,947	6,649	26,596	-	-
Potter	1,564	1,173	391	1,564	-	-
Tioga	1,619	1,214	405	1,619	-	-
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	3,574	2,680	894	3,574	-	-
Westmoreland	6,536	4,902	1,634	6,536	-	-
York	5,806	4,354	1,452	5,806	-	-
Total Subcontractor Costs	\$ 253,006	\$ 188,530	\$ 62,844	\$ 251,374	\$ 1,632	\$ -

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, 2022

Budget Category	10/01/21 - 09/30/22 PCAR Approved Budget	10/01/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 18,178	\$ 14,039	\$ 14,039	\$ 4,139	\$ -
Benefits	5,813	4,037	4,037	1,776	-
Total Personnel	23,991	18,076	18,076	5,915	-
Operations					
Professional fees	180	46	46	134	-
Audit fees	386	-	-	386	-
Supplies	1,172	639	639	533	-
Equipment/software rental and maintenance	1,080	105	105	975	-
Equipment leases	360	78	78	282	-
Office rent	2,220	1,692	1,692	528	-
Custodial services	300	59	59	241	-
Printing	180	2,219	2,219	(2,039)	-
Telephone	540	213	213	327	-
Postage	240	18	18	222	-
Insurance	360	112	112	248	-
Total Operations	7,018	5,181	5,181	1,837	-
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, 2022

Budget Category	10/01/21 - 09/30/22 PCAR Approved Budget	10/01/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,612	\$ -	\$ -	\$ 1,612	\$ -
Allegheny - CV	8,250	6,187	6,187	2,063	-
Allegheny - PAAR	18,953	14,215	14,215	4,738	-
Armstrong	2,435	1,826	1,826	609	-
Beaver	5,203	3,902	3,902	1,301	-
Bedford	1,810	1,357	1,357	453	-
Berks	5,310	3,982	3,982	1,328	-
Blair	1,983	1,487	1,487	496	-
Bradford and Sullivan	4,596	3,447	3,447	1,149	-
Bucks	10,771	8,078	8,078	2,693	-
Butler	4,348	3,261	3,261	1,087	-
Cambria and Somerset	4,632	3,474	3,474	1,158	-
Centre	2,823	1,379	1,379	1,444	-
Chester	9,845	7,384	7,384	2,461	-
Clarion, Jefferson and Clearfield	4,468	3,351	3,351	1,117	-
Clinton	1,619	1,214	1,214	405	-
Columbia and Montour	3,335	2,501	2,501	834	-
Crawford	4,172	3,129	3,129	1,043	-
Cumberland	2,881	2,067	2,067	814	-
Dauphin and Perry	6,560	4,920	4,920	1,640	-
Delaware	10,973	8,230	8,230	2,743	-
Elk and Cameron	2,208	1,656	1,656	552	-
Erie	8,942	6,706	6,706	2,236	-
Fayette	3,693	2,770	2,770	923	-
Franklin and Fulton	3,350	2,512	2,512	838	-
Indiana	2,788	2,091	2,091	697	-
Lackawanna and Susquehanna	4,022	3,017	3,017	1,005	-
Lancaster	4,897	3,673	3,673	1,224	-
Lawrence	3,362	2,522	2,522	840	-
Lebanon and Schuylkill	7,995	5,996	5,996	1,999	-
Lehigh and Northampton	7,237	5,428	5,428	1,809	-
Luzerne, Wyoming and Carbon	9,035	6,776	6,776	2,259	-
Lycoming	2,390	1,792	1,792	598	-
McKean	1,589	1,192	1,192	397	-
Mercer	2,441	1,831	1,831	610	-
Mifflin, Juniata and Huntingdon	3,654	2,740	2,740	914	-
Monroe	2,352	1,764	1,764	588	-
Montgomery	8,841	6,631	6,631	2,210	-
Philadelphia	26,299	19,724	19,724	6,575	-
Potter	1,547	1,160	1,160	387	-
Tioga	1,601	1,201	1,201	400	-
Union, Snyder and Northumberland	3,808	2,856	2,856	952	-
Venango	2,086	1,565	1,565	521	-
Warren and Forest	2,065	1,549	1,549	516	-
Washington and Greene	4,486	3,365	3,365	1,121	-
Wayne and Pike	3,534	2,651	2,651	883	-
Westmoreland	6,463	4,847	4,847	1,616	-
York	5,742	4,307	4,307	1,435	-
Total Subcontractor Costs	\$ 253,006	\$ 187,713	\$ 187,713	\$ 65,293	\$ -

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, 2022

Budget Category	02/01/21 - 01/31/22 PCAR Approved Budget	02/01/21 - 06/30/21 Reported Costs	07/01/21 - 01/31/22 Reported Costs	Allowable Costs		
	Total	(Over) Under Budget	Questioned Costs			
Personnel						
Salaries	\$ 86,948	\$ 29,910	\$ 47,495	\$ 77,405	\$ 9,543	\$ -
Benefits	26,658	7,712	13,760	21,472	5,186	-
Total Personnel	113,606	37,622	61,255	98,877	14,729	-
Operations						
Professional fees	71,331	11,198	27,907	39,105	32,226	-
Audit fees	1,422	-	1,435	1,435	(13)	-
Supplies	529	58	2,141	2,199	(1,670)	-
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	607	876	444	-
Computer software	2,640	506	1,177	1,683	957	-
Equipment leases	1,020	139	91	230	790	-
Office rent	10,014	3,359	6,442	9,801	213	-
Custodial services	420	120	231	351	69	-
Printing	2,580	2,802	42	2,844	(264)	-
Telephone	1,440	465	796	1,261	179	-
Postage	1,796	44	335	379	1,417	-
Public awareness	15,000	-	-	-	15,000	-
Education library	8,400	-	813	813	7,587	-
Dues/memberships	120	27	43	70	50	-
Insurance	720	225	434	659	61	-
Total Operations	136,733	19,212	42,494	61,706	75,027	-
Total Administrative Costs	\$ 250,339	\$ 56,834	\$ 103,749	\$ 160,583	\$ 89,756	\$ -

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, 2022

Budget Category	02/01/21 - 01/31/22 PCAR Approved Budget	02/01/21 - 06/30/21 Reported Costs	07/01/21 - 01/31/22 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Allegheny - CV	\$ 55,727	\$ 23,220	\$ 32,507	\$ 55,727	\$ -	\$ -
Allegheny - PAAR	76,508	31,879	44,629	76,508	-	-
Beaver	40,517	16,882	23,432	40,314	203	-
Berks	76,508	31,878	18,574	50,452	26,056	-
Bucks	40,656	16,940	23,716	40,656	-	-
Cambria and Somerset	58,713	22,591	28,115	50,706	8,007	-
Centre	67,500	28,125	32,911	61,036	6,464	-
Crawford	38,508	16,045	22,463	38,508	-	-
Delaware	44,716	18,632	26,084	44,716	-	-
Lackawanna and Susquehanna	60,938	25,391	35,547	60,938	-	-
Lebanon and Schuylkill	61,280	25,533	35,747	61,280	-	-
Luzerne, Wyoming and Carbon	40,003	16,668	23,335	40,003	-	-
Mercer	40,534	14,179	18,474	32,653	7,881	-
Philadelphia	76,508	33,128	46,380	79,508	(3,000)	-
Washington and Greene	51,768	21,570	30,198	51,768	-	-
Westmoreland	38,384	15,993	22,391	38,384	-	-
Various - equipment purchases	15,410	-	27,470	27,470	(12,060)	-
Total Subcontractor Costs	\$ 884,178	\$ 358,654	\$ 491,973	\$ 850,627	\$ 33,551	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100085125 - Rape Prevention and
Education Carryover Funds - Administrative Costs
Year Ended June 30, 2022

Budget Category	07/01/21 - 01/31/22 PCAR Approved Budget	07/01/21 - 01/31/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
Operations					
Supplies	557	2,307	2,307	(1,750)	-
Staff recruitment	1,000	1,733	1,733	(733)	-
Total Operations	1,557	4,040	4,040	(2,483)	-
Total Administrative Costs	\$ 1,557	\$ 4,040	\$ 4,040	\$ (2,483)	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100085125 - Rape Prevention and
Education Carryover Funds - Subcontractor Costs
Year Ended June 30, 2022

Budget Category	07/01/21 - 01/31/22 PCAR Approved Budget	07/01/21 - 01/31/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	\$ -
Allegheny - PAAR	2,100	2,100	2,100	-	-
Beaver	2,100	2,100	2,100	-	-
Berks	2,100	2,100	2,100	-	-
Bucks	2,100	2,100	2,100	-	-
Cambria and Somerset	2,100	2,100	2,100	-	-
Centre	2,100	1,717	1,717	383	-
Crawford	2,100	2,100	2,100	-	-
Delaware	2,100	2,100	2,100	-	-
Lackawanna and Susquehanna	2,100	2,100	2,100	-	-
Lebanon and Schuylkill	2,100	2,100	2,100	-	-
Luzerne, Wyoming and Carbon	2,100	2,100	2,100	-	-
Mercer	2,100	2,100	2,100	-	-
Philadelphia	2,100	2,100	2,100	-	-
Washington and Greene	2,100	2,100	2,100	-	-
Westmoreland	2,100	-	-	2,100	-
Total Subcontractor Costs	\$ 33,600	\$ 31,117	\$ 31,117	\$ 2,483	\$ -

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, 2022

Budget Category	02/01/22 - 01/31/23 PCAR Approved Budget	02/01/22 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 106,292	\$ 40,789	\$ 40,789	\$ 65,503	\$ -
Benefits	34,714	10,315	10,315	24,399	-
Total Personnel	141,006	51,104	51,104	89,902	-
Operations					
Professional fees	8,034	4,114	4,114	3,920	-
Audit fees	1,503	-	-	1,503	-
Supplies	680	166	166	514	-
In-state travel	3,960	-	-	3,960	-
Out-of-state travel	1,840	-	-	1,840	-
Lodging	5,150	-	-	5,150	-
Meals	3,400	-	-	3,400	-
Equipment/software rental and maintenance	2,160	341	341	1,819	-
Computer software	2,460	931	931	1,529	-
Equipment leases	1,260	190	190	1,070	-
Office rent	11,614	4,857	4,857	6,757	-
Custodial services	600	169	169	431	-
Printing	880	59	59	821	-
Telephone	2,820	624	624	2,196	-
Postage	240	62	62	178	-
Dues/memberships	180	41	41	139	-
Insurance	960	319	319	641	-
Total Operations	47,741	11,873	11,873	35,868	-
Total Administrative Costs	\$ 188,747	\$ 62,977	\$ 62,977	\$ 125,770	\$ -

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, 2022

Budget Category	02/01/22 - 01/31/23 PCAR Approved Budget	02/01/22 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 60,329	\$ 25,137	\$ 25,137	\$ 35,192	\$ -
Allegheny - PAAR	81,110	33,796	33,796	47,314	-
Beaver	45,119	18,800	18,800	26,319	-
Berks	81,110	25,466	25,466	55,644	-
Bucks	45,258	18,857	18,857	26,401	-
Cambria and Somerset	63,315	21,448	21,448	41,867	-
Centre	72,102	18,893	18,893	53,209	-
Crawford	43,110	17,962	17,962	25,148	-
Delaware	49,318	20,549	20,549	28,769	-
Lackawanna and Susquehanna	65,540	27,308	27,308	38,232	-
Lebanon and Schuylkill	65,882	27,451	27,451	38,431	-
Luzerne, Wyoming and Carbon	44,605	18,585	18,585	26,020	-
Mercer	45,136	18,807	18,807	26,329	-
Philadelphia	81,110	33,796	33,796	47,314	-
Washington and Greene	56,370	23,488	23,488	32,882	-
Westmoreland	42,986	17,911	17,911	25,075	-
Total Subcontractor Costs	\$ 942,400	\$ 368,254	\$ 368,254	\$ 574,146	\$ -

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, 2022

Budget Category	08/01/20 - 07/31/21 Approved Budget	08/01/20 - 06/30/21 Reported Costs	07/01/21 - 07/31/21 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 17,524	\$ 17,824	\$ 514	\$ 18,338	\$ (814)	\$ -
Benefits	5,219	4,641	269	4,910	309	-
Total Personnel	22,743	22,465	783	23,248	(505)	-
Operations						
Professional fees	120	52	6	58	62	-
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	11	182	958	-
Computer software	420	380	23	403	17	-
Equipment leases	240	82	6	88	152	-
Office rent	1,896	2,146	149	2,295	(399)	-
Custodial services	120	77	5	82	38	-
Staff development and training	-	-	-	-	-	-
Printing	510	829	-	829	(319)	-
Telephone	300	286	20	306	(6)	-
Postage	60	27	-	27	33	-
Dues/memberships	60	17	1	18	42	-
Insurance	180	142	10	152	28	-
Total Operations	5,974	5,238	231	5,469	505	-
Total Administrative Costs	\$ 28,717	\$ 27,703	\$ 1,014	\$ 28,717	\$ -	\$ -

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, 2022

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

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

PCCD Contract Number 2021-SV-01-36104 - Sexual Assault

Services Program & Rape Survivor Child Custody Act - Administrative Costs

Year Ended June 30, 2022

Budget Category	08/01/21 - 07/31/22 SASP Approved Budget	08/01/21 - 06/30/22 SASP Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 20,379	\$ 20,498	\$ 20,498	\$ (119)	\$ -
Benefits	6,010	5,603	5,603	407	-
Total Personnel	26,389	26,101	26,101	288	-
Operations					
Professional fees	120	60	60	60	-
Audit fees	800	726	726	74	-
Supplies	296	49	49	247	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	240	158	158	82	-
Computer software	420	422	422	(2)	-
Equipment leases	120	92	92	28	-
Office rent	1,871	2,272	2,272	(401)	-
Custodial services	120	80	80	40	-
Staff development and training	-	-	-	-	-
Printing	570	11	11	559	-
Telephone	360	298	298	62	-
Postage	60	31	31	29	-
Dues/memberships	60	17	17	43	-
Insurance	180	151	151	29	-
Total Operations	5,217	4,367	4,367	850	-
Total Administrative Costs	\$ 31,606	\$ 30,468	\$ 30,468	\$ 1,138	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

PCCD Contract Number 2021-SV-01-36104 - Sexual Assault

Services Program & Rape Subvivor Child Custody Act - Subcontractor Costs

Year Ended June 30, 2022

Budget Category	08/01/21 - 07/31/22 SASP Approved Budget	08/01/21 - 06/30/22 SASP Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 21,620	\$ 21,620	\$ 21,620	\$ -	\$ -
Allegheny - PAAR	34,212	31,044	31,044	3,168	-
Armstrong	3,980	3,587	3,587	393	-
Beaver	11,439	9,174	9,174	2,265	-
Bedford	5,246	5,246	5,246	-	-
Berks	11,660	10,762	10,762	898	-
Blair	5,414	5,414	5,414	-	-
Bradford and Sullivan	6,471	6,471	6,471	-	-
Bucks	27,007	26,708	26,708	299	-
Butler	12,736	10,598	10,598	2,138	-
Cambria and Somerset	13,086	11,101	11,101	1,985	-
Centre	5,328	3,706	3,706	1,622	-
Chester	23,708	21,732	21,732	1,976	-
Clarion, Jefferson and Clearfield	12,066	10,923	10,923	1,143	-
Clinton	3,694	2,022	2,022	1,672	-
Columbia and Montour	7,343	6,710	6,710	633	-
Crawford	6,788	6,279	6,279	509	-
Cumberland	9,112	9,112	9,112	-	-
Dauphin and Perry	17,024	15,662	15,662	1,362	-
Delaware	32,623	29,905	29,905	2,718	-
Elk and Cameron	5,413	5,413	5,413	-	-
Erie	16,863	15,536	15,536	1,327	-
Fayette	6,944	5,466	5,466	1,478	-
Franklin and Fulton	8,193	6,874	6,874	1,319	-
Indiana	5,573	5,058	5,058	515	-
Lackawanna and Susquehanna	10,762	9,868	9,868	894	-
Lancaster	14,559	13,560	13,560	999	-
Lawrence	5,220	4,674	4,674	546	-
Lebanon and Schuylkill	18,484	17,481	17,481	1,003	-
Lehigh and Northampton	21,052	20,042	20,042	1,010	-
Luzerne, Wyoming and Carbon	20,408	16,533	16,533	3,875	-
Lycoming	5,863	5,789	5,789	74	-
McKean	3,757	2,905	2,905	852	-
Mercer	5,123	4,696	4,696	427	-
Mifflin, Juniata and Huntingdon	7,637	7,637	7,637	-	-
Monroe	5,327	4,731	4,731	596	-
Montgomery	21,049	19,278	19,278	1,771	-
Philadelphia	73,926	61,500	61,500	12,426	-
Potter	3,372	2,611	2,611	761	-
Tioga	3,897	3,509	3,509	388	-
Union, Snyder and Northumberland	10,889	10,889	10,889	-	-
Venango	4,092	3,861	3,861	231	-
Warren and Forest	4,838	4,226	4,226	612	-
Washington and Greene	12,002	9,808	9,808	2,194	-
Wayne and Pike	7,399	6,440	6,440	959	-
Westmoreland	12,805	12,805	12,805	-	-
York	14,525	13,414	13,414	1,111	-
Total Subcontractor Costs	\$ 600,529	\$ 542,380	\$ 542,380	\$ 58,149	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

PCCD Contract Number 2021-SV-01-36104 - Rape Survivor

Child Custody Act - Administrative Costs

Year Ended June 30, 2022

Budget Category	08/01/21 - 07/31/22 RSCCA Approved Budget	08/01/21 - 06/30/22 RSCCA Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 13,759	\$ 14,027	\$ 14,027	\$ (268)	\$ -
Benefits	4,058	3,885	3,885	173	-
Total Personnel	17,817	17,912	17,912	(95)	-
Operations					
Professional fees	120	42	42	78	-
Audit fees	540	-	-	540	-
Supplies	234	35	35	199	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	240	105	105	135	-
Computer software	300	299	299	1	-
Equipment leases	180	68	68	112	-
Office rent	1,264	1,557	1,557	(293)	-
Custodial services	120	54	54	66	-
Staff development and training	-	-	-	-	-
Printing	360	7	7	353	-
Telephone	300	214	214	86	-
Postage	60	18	18	42	-
Dues/memberships	60	13	13	47	-
Insurance	180	103	103	77	-
Total Operations	3,958	2,515	2,515	1,443	-
Total Administrative Costs	\$ 21,775	\$ 20,427	\$ 20,427	\$ 1,348	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2021-SV-01-36104 - Rape Survivor
Child Custody Act - Subcontractor Costs
Year Ended June 30, 2022

Budget Category	08/01/21 - 07/31/22 RSCCA Approved Budget	08/01/21 - 06/30/22 RSCCA Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 3,460	\$ -	\$ -	\$ 3,460	\$ -
Allegheny - CV	\$22,276	20,133	20,133	2,143	-
Allegheny - PAAR	29,529	25,643	25,643	3,886	-
Armstrong	2,841	2,841	2,841	-	-
Beaver	7,006	5,769	5,769	1,237	-
Bedford	2,266	2,266	2,266	-	-
Berks	5,470	4,343	4,343	1,127	-
Blair	3,388	3,194	3,194	194	-
Bradford and Sullivan	1,758	1,385	1,385	373	-
Bucks	25,764	24,526	24,526	1,238	-
Butler	4,482	4,139	4,139	343	-
Cambria and Somerset	9,504	4,129	4,129	5,375	-
Centre	2,457	1,744	1,744	713	-
Chester	12,844	10,481	10,481	2,363	-
Clarion, Jefferson and Clearfield	6,256	5,569	5,569	687	-
Clinton	1,039	520	520	519	-
Columbia and Montour	3,055	2,996	2,996	59	-
Crawford	5,365	-	-	5,365	-
Cumberland	6,373	6,360	6,360	13	-
Dauphin and Perry	11,204	1,972	1,972	9,232	-
Delaware	26,339	2,543	2,543	23,796	-
Elk and Cameron	1,740	1,740	1,740	-	-
Erie	9,350	8,473	8,473	877	-
Fayette	4,595	2,002	2,002	2,593	-
Franklin and Fulton	4,970	4,474	4,474	496	-
Indiana	2,873	1,436	1,436	1,437	-
Lackawanna and Susquehanna	5,212	4,417	4,417	795	-
Lancaster	7,511	6,437	6,437	1,074	-
Lawrence	3,124	2,587	2,587	537	-
Lebanon and Schuylkill	10,869	10,313	10,313	556	-
Lehigh and Northampton	15,604	13,321	13,321	2,283	-
Luzerne, Wyoming and Carbon	10,729	2,011	2,011	8,718	-
Lycoming	1,422	1,370	1,370	52	-
McKean	901	536	536	365	-
Mercer	3,113	2,637	2,637	476	-
Mifflin, Juniata and Huntingdon	2,816	2,816	2,816	-	-
Monroe	2,499	896	896	1,603	-
Montgomery	15,684	14,370	14,370	1,314	-
Philadelphia	83,216	55,600	55,600	27,616	-
Potter	516	-	-	516	-
Tioga	585	-	-	585	-
Union, Snyder and Northumberland	7,437	7,437	7,437	-	-
Venango	1,518	1,391	1,391	127	-
Warren and Forest	1,288	1,267	1,267	21	-
Washington and Greene	5,817	5,090	5,090	727	-
Wayne and Pike	4,909	4,427	4,427	482	-
Westmoreland	7,399	7,399	7,399	-	-
York	5,365	4,560	4,560	805	-
Total Subcontractor Costs	\$ 413,738	\$ 297,560	\$ 297,560	\$ 116,178	\$ -

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, 2022

Budget Category	07/01/21 - 06/30/22 Approved Budget	07/01/21 - 06/30/22 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block					
Grant (Title XX)	\$ 512,450	\$ 512,450	\$ 512,450	\$ -	\$ -
Act 44 - Pennsylvania					
General Fund	1,187,000	1,147,796	1,147,796	39,204	-
Subcontractor Costs					
Social Services Block					
Grant (Title XX)	1,208,550	1,188,881	1,188,881	19,669	-
Act 44 - Pennsylvania					
General Fund	10,734,000	10,612,555	10,612,555	121,445	-
Contract Totals	\$ 13,642,000	\$ 13,461,682	\$ 13,461,682	\$ 180,318	\$ -

Pennsylvania Coalition Against Rape

Funding Reconciliation for DHS Contract

DHS Contract Number 4100086384 - Social Services Block

Grant (Title XX) and Act 44

Years Ended June 30, 2022 and 2021

Funding Reconciliation	Contract Period 07/01/21 - 06/30/22	Contract Period 07/01/20 - 06/30/21
Available Funding		
Amount paid by DHS before June 30	\$ 12,106,437	\$ 12,642,000
Amount paid by DHS after June 30	1,535,563	-
Total Available Funding	13,642,000	12,642,000
Allowable Costs		
Approved	13,461,682	12,577,453
Questioned	-	-
Total Allowable Costs	13,461,682	12,577,453
Due to the Department of Human Services	\$ 180,318	\$ 64,547

**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 Coalition's statement of financial position as of June 30, 2022, 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 24, 2023.

Report on 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.

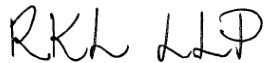
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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.

Handwritten signature of RKL LLP in black ink.

January 24, 2023
Harrisburg, Pennsylvania

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Pennsylvania Coalition Against Rape's (the Coalition) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the Coalition complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Coalition and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Coalition's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Coalition's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Coalition's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Coalition's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Coalition's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Coalition's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Coalition's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

RKL LLP

January 24, 2023
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2022			
	Pass-Through Entity Identifying Number	Federal Assistance Listing 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-SA-01-33340	16.017	\$ 43,063	\$ 44,077
Sexual Assault Services Formula Program	2021-SV-01-36104	16.017	839,940	890,835
Crime Victim Assistance	2018/2019/2020-VF-05-32910	16.575	-	186,750
Crime Victim Assistance	2018/2019/2020-VF-05-33051	16.575	-	228,934
Crime Victim Assistance	2017/2018-VF-05-29233	16.575	-	21,292
Violence Against Women Formula Grants	2018/2019-VA-06-30269	16.588	-	64,102
Violence Against Women Formula Grants	2020/2021/2022/2023-VA-03-36156	16.588	-	55,583
Passed through Office on Violence Against Women				
Legal Assistance for Victims	2019-WL-AX-0026	16.524	-	249,338
OVW Technical Assistance Initiative	2016-TA-AX-K035	16.526	-	2,238
OVW Technical Assistance Initiative	15JOVW-21-GK-02215-MUMU	16.526	898	29,115
OVW Technical Assistance Initiative	2018-TA-AX-K027	16.526	9,839	71,065
State Domestic Violence and Sexual Assault Coalitions	2019-SW-AX-0029	16.556	-	54,167
State Domestic Violence and Sexual Assault Coalitions	15JOVW-21-GG-00738-MUMU	16.556	-	85,710
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	20,453	46,934
Passed through Urban Institute				
Office on Violence Against Women Special Projects	15JOVW-21-GK-04483-GOVW	16.029	-	14,503
Passed through Iowa Coalition Against Sexual Assault				
OVW Technical Assistance Initiative	2017-TA-AX-K069	16.526	-	93,954
Passed through International Association of Forensic Nurses				
Crime Victim Assistance/Discretionary Grants	2019-MU-GX-K009	16.582	-	5,525
National Institute of Justice Research, Evaluation, and Development Project Grants	15POVC-21-GK-04059-SAFE	16.560	-	5,275
Passed through County of Adams				
Violence Against Women Formula Grants	34511	16.588	-	17,698
Violence Against Women Formula Grants	36055	16.588	-	12,717
Total U.S. Department of Justice			914,193	2,179,812

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2022			
	Pass-Through Entity Identifying Number	Federal Assistance Listing 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	\$ 1,188,881	\$ 1,701,331
COVID-19 - Family Violence Prevention and Services/Discretionary	4100086384	93.592	78,222	93,600
Passed through Pennsylvania Department of Health				
Injury Prevention and Control Research and State and Community Based Programs	4100085125	93.136	891,344	1,062,110
Preventive Health and Health Services Block Grant	4100085125	93.991	250,557	281,566
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	-	421,863
COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-01-03	93.136	-	78,912
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-03-04	93.136	-	1,056,105
Total U.S. Department of Health and Human Services			2,409,004	4,695,487
Total Federal Awards Expended			\$ 3,323,197	\$ 6,875,299

Pennsylvania Coalition Against Rape

Notes to Schedule of Expenditures of Federal Awards

June 30, 2022

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, 2022. 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 4100085125
Rape Prevention and Education (RPE)	
Total received during the year	\$ 1,083,259
Accrued revenue at the beginning of the year	(202,797)
Accrued revenue at the end of the year	<u>181,648</u>
Federal Expenditures - Federal Assistance Listing Number 93.136	<u>\$ 1,062,110</u>
Preventive Health and Health Services Block Grant (PHHSBG)	
Total received during the year	\$ 283,765
Accrued revenue at the beginning of the year	(54,980)
Accrued revenue at the end of the year	<u>52,781</u>
Federal Expenditures - Federal Assistance Listing Number 93.991	<u>\$ 281,566</u>

Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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

Federal Assistance Listing Number

Name of Federal Program or Cluster

16.017
93.136

Sexual Assault Services Formula Program
Injury Prevention and Control Research and
State and Community Based Programs

Dollar threshold used to distinguish between Type A and Type B programs

\$750,000

Auditee qualified as low-risk auditee

☒ yes ☐ no

Section II - Financial Statement Findings

No findings are reported.

Section III - Federal Award Findings and Questioned Costs

No findings are reported.

Pennsylvania Coalition Against Rape

Summary Schedule of Prior Year Findings and Questions Costs
Year Ended June 30, 2022

Section II - Financial Statement Findings Related to June 30, 2021

No findings are reported.

Section III - Federal Awards Findings and Questioned Costs Related to June 30, 2021

No findings are reported.