



Respect Together

**Financial Statements and
Supplementary Information**

June 30, 2023 and 2022



Respect Together

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Independent Auditor's Report

To the Board of Directors
Respect Together
Harrisburg, Pennsylvania

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Respect Together (the Organization), which comprise the statement of financial position as of June 30, 2023 and 2022, 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 Organization as of June 30, 2023 and 2022, 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 Organization 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.

Emphasis of Matter

As discussed in Notes 2 and 9 to the financial statements, in 2023 the Organization adopted new accounting guidance regarding leases. Our opinion is not modified with respect to this matter.

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.

Responsibilities of Management for the Financial Statements (continued)

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 Organization'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 Organization'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 Organization'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 19, 2024 on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

RKL LLP

January 19, 2024
Harrisburg, Pennsylvania
(Capital Region)

Respect Together

Statement of Financial Position

	June 30,	
	2023	2022
Assets		
Current Assets		
Cash and cash equivalents	\$ 3,412,055	\$ 2,380,335
Cash - restricted	1,054,069	1,052,199
Accounts receivable	288,175	88,079
Grants receivable	1,105,771	2,532,131
Inventory	22,415	29,892
Prepaid expenses	238,220	157,959
Total Current Assets	6,120,705	6,240,595
Fixed Assets		
Furniture and equipment	648,382	699,844
Accumulated depreciation	(521,744)	(600,528)
Total Fixed Assets	126,638	99,316
Investments	1,572,392	1,497,282
Right-of-Use Asset, Operating Leases	1,309,497	-
Total Assets	\$ 9,129,232	\$ 7,837,193
Liabilities and Net Assets		
Current Liabilities		
Current portion of obligations under operating leases	\$ 321,409	\$ -
Accounts payable	1,236,801	1,993,893
Deferred grant revenue	2,100,224	1,721,689
Accrued payroll	193,694	167,016
Payroll taxes withheld and accrued	10,277	18,023
Total Current Liabilities	3,862,405	3,900,621
Obligations Under Operating Leases	1,000,621	-
Total Liabilities	4,863,026	3,900,621
Net Assets		
Without donor restrictions	3,212,137	2,884,373
With donor restrictions	1,054,069	1,052,199
Total Net Assets	4,266,206	3,936,572
Total Liabilities and Net Assets	\$ 9,129,232	\$ 7,837,193

See accompanying notes.

Respect Together

Statement of Activities

	Year Ended June 30, 2023		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 21,446,359	\$ -	\$ 21,446,359
Assessment income	216,146	-	216,146
Conference revenue	209,694	-	209,694
Contributions	197,216	5,995	203,211
Investment income, net	65,809	-	65,809
Other revenue	25,010	-	25,010
Sale of reference materials	23,096	-	23,096
Special events			
Gross revenues	13,760	-	13,760
Direct costs	-	-	-
Membership income	4,700	-	4,700
Net assets released from restrictions	4,125	(4,125)	-
Loss on disposal of property and equipment	(128)	-	(128)
Total Support and Revenue	22,205,787	1,870	22,207,657
Expenses			
Program and related services	20,156,775	-	20,156,775
Supporting services			
Management and general	1,578,752	-	1,578,752
Fund development	179,660	-	179,660
Total Expenses	21,915,187	-	21,915,187
Excess of Support and Revenue over Expenses	290,600	1,870	292,470
Unrealized Holding Gains on Investments	37,164	-	37,164
Changes in Net Assets	\$ 327,764	\$ 1,870	\$ 329,634

Respect Together

Statement of Activities (continued)

	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
Conference revenue	29,807	-	29,807
Contributions	108,368	13,194	121,562
Investment income, net	15,509	-	15,509
Other revenue	6,060	-	6,060
Sale of reference materials	46,746	-	46,746
Special events			
Gross revenues	-	-	-
Direct costs	-	-	-
Membership income	4,700	-	4,700
Net assets released from restrictions	15,525	(15,525)	-
Loss on disposal of property and equipment	-	-	-
Total Support and Revenue	<u>20,204,598</u>	<u>(2,331)</u>	<u>20,202,267</u>
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	<u>20,268,234</u>	<u>-</u>	<u>20,268,234</u>
Deficiency of Support and Revenue over Expenses	(63,636)	(2,331)	(65,967)
Unrealized Holding Losses on Investments	<u>(78,556)</u>	<u>-</u>	<u>(78,556)</u>
Changes in Net Assets	<u>\$ (142,192)</u>	<u>\$ (2,331)</u>	<u>\$ (144,523)</u>

Respect Together

Statement of Functional Expenses - by Natural Classification

	Year Ended June 30, 2023			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,343,299	\$ 787,323	\$ 84,510	\$ 3,215,132
Employee benefits	453,527	148,993	14,942	617,462
Payroll taxes	191,759	63,484	6,873	262,116
Total Personnel Expenses	2,988,585	999,800	106,325	4,094,710
Operating Expenses				
Payments to subcontractor agencies	15,901,336	-	-	15,901,336
Consultant fees	655,599	112,259	24,718	792,576
Building rental and maintenance	205,356	142,823	11,974	360,153
Supplies	69,260	126,971	7,294	203,525
Education library	77,554	-	-	77,554
Telephone	39,998	20,392	1,738	62,128
Equipment and rental maintenance	21,331	19,215	1,973	42,519
Room and board	32,683	9,612	43	42,338
Advertising	19,323	15,216	5,314	39,853
Miscellaneous	15,891	10,520	13,228	39,639
Depreciation	-	38,948	-	38,948
Dues and subscriptions	25,380	12,411	1,029	38,820
Conferences and workshops	28,961	8,677	75	37,713
Audit fees	9,513	15,886	426	25,825
In-state travel	12,476	12,991	10	25,477
Insurance	15,372	7,842	1,603	24,817
Out-of-state travel	21,342	945	-	22,287
Printing	6,027	6,246	1,031	13,304
Postage	4,160	6,028	2,588	12,776
Meeting expenses	1,628	5,815	41	7,484
Public awareness	-	5,547	-	5,547
Donations expense	5,000	295	250	5,545
Bad debt expense	-	313	-	313
Purchases	-	-	-	-
Total Operating Expenses	17,168,190	578,952	73,335	17,820,477
	\$ 20,156,775	\$ 1,578,752	\$ 179,660	\$ 21,915,187

Respect Together

Statement of Functional Expenses - by Natural Classification (continued)

	Year Ended June 30, 2022			Totals
	Program and Related Services	Supporting Services		
		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
Education library	34,419	-	-	34,419
Telephone	31,853	18,689	1,723	52,265
Equipment and rental maintenance	20,535	21,415	3,253	45,203
Room and board	6,518	4,490	-	11,008
Advertising	32,381	15,703	-	48,084
Miscellaneous	12,350	9,351	30	21,731
Depreciation	-	44,586	-	44,586
Dues and subscriptions	17,784	11,928	1,253	30,965
Conferences and workshops	18,075	20,085	149	38,309
Audit fees	8,031	16,394	450	24,875
In-state travel	10,437	5,756	7	16,200
Insurance	16,536	8,824	1,728	27,088
Out-of-state travel	1,680	-	-	1,680
Printing	21,032	24,324	2,942	48,298
Postage	6,403	2,632	666	9,701
Meeting expenses	10,180	1,568	-	11,748
Public awareness	-	13,546	-	13,546
Donations expense	5,000	900	9,500	15,400
Bad debt expense	-	1,630	-	1,630
Purchases	-	1,274	20,738	22,012
Total Operating Expenses	15,815,156	508,947	77,383	16,401,486
	\$ 18,470,769	\$ 1,584,668	\$ 212,797	\$ 20,268,234

Respect Together

Statement of Changes in Net Assets

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</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	2,884,373	1,052,199	3,936,572
Changes in net assets	<u>327,764</u>	<u>1,870</u>	<u>329,634</u>
Net Assets at June 30, 2023	<u>\$ 3,212,137</u>	<u>\$ 1,054,069</u>	<u>\$ 4,266,206</u>

Respect Together

Statement of Cash Flows

	Years Ended June 30,	
	2023	2022
Cash Flows from Operating Activities		
Changes in net assets	\$ 329,634	\$ (144,523)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	38,948	44,586
Unrealized holding (gains) losses on investments	(37,164)	78,556
Loss on disposal of property and equipment	128	-
Amortization of right-of-use asset, operating leases	311,873	-
(Increase) decrease in assets		
Accounts receivable	(200,096)	26,530
Grants receivable	1,426,360	(1,642,902)
Inventory	7,477	10,868
Prepaid expenses	(80,261)	2,475
Increase (decrease) in liabilities		
Accounts payable	(766,724)	1,320,567
Deferred grant revenue	378,535	(159,494)
Accrued payroll	26,678	13,635
Payroll taxes withheld and accrued	(7,746)	8,878
Obligations under operating leases	(299,340)	-
Net Cash Provided by (Used in) Operating Activities	1,128,302	(440,824)
Cash Flows from Investing Activities		
Capital expenditures	(56,766)	(9,450)
Purchase of investments	(37,946)	(1,504,950)
Proceeds on sale of investments	-	497,127
Net Cash Used in Investing Activities	(94,712)	(1,017,273)
Net Increase (Decrease) in Cash and Cash Equivalents	1,033,590	(1,458,097)
Cash and Cash Equivalents at Beginning of Year	3,432,534	4,890,631
Cash and Cash Equivalents at End of Year	\$ 4,466,124	\$ 3,432,534
Cash and Cash Equivalents Consist of the Following		
Cash and cash equivalents	\$ 3,412,055	\$ 2,380,335
Cash - restricted	1,054,069	1,052,199
	\$ 4,466,124	\$ 3,432,534

Supplementary Schedule of Noncash Investing and Financing Activities

In 2023

Accounts payable includes \$11,650 of capital expenditures.

A right-of-use asset, operating leases and operating lease liability of \$1,545,124 was recorded in conjunction with the adoption of Accounting Standards Codification (ASC) Topic 842, *Leases*. Additionally, a right-of-use asset, operating leases and operating lease liability of \$76,246 was recorded during the year ended June 30, 2023.

In 2022

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

Respect Together

Notes to Financial Statements

June 30, 2023 and 2022

Note 1 - Nature of Operations

Respect Together (formerly, Pennsylvania Coalition Against Rape) (a Pennsylvania nonprofit Corporation) (the Organization) 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 Organization'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 Organization 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 Organization 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 net 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 \$38,948 and \$44,586 for the years ended June 30, 2023 and 2022, respectively.

The Organization'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 Organization concluded that no impairment adjustments were required during the years ended June 30, 2023 and 2022.

Right-of-Use Assets and Lease Liabilities

The Organization records leases in accordance with Topic 842, *Leases*, as of July 1, 2022, which recognizes most leases on the statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis.

The Organization elected the "package of practical expedients" under the transition guidance within Topic 842, *Leases*, in which the Organization does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

Note 2 - Summary of Significant Accounting Policies (continued)

Right-of-Use Assets and Lease Liabilities (continued)

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of twelve months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or July 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to Organization's operating leases of \$1,545,124, at July 1, 2022. The adoption of the new lease standard did not materially impact the statement of financial position, changes in the Organization's net assets, or cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

Net Assets

Net assets of the Organization 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.

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 Organization 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.

Respect Together

Notes to Financial Statements

June 30, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue Recognition (continued)

Contributions

The Organization 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 Organization 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.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended June 30, 2023 and 2022, advertising expense amounted to \$39,853 and \$48,084, respectively.

Note 2 - Summary of Significant Accounting Policies (continued)

Change in Accounting Principles

In February 2016, the Financial Accounting Standards Board issued Accounting Standards Codification (ASC) Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statements of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure to key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the income statement. The new standards are effective for fiscal years beginning after December 15, 2021. During the year ended June 30, 2023, the Organization implemented the provisions of this standard (refer to Note 9).

Note 3 - Income Tax Status

The Organization 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 Organization, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the Organization 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 Organization is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before June 30, 2020.

Note 4 - Fair Value of Financial Instruments

The fair value hierarchy prioritizes the inputs to valuation methods used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

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

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Notes to Financial Statements

June 30, 2023 and 2022

Note 4 - Fair Value of Financial Instruments (continued)

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, mutual funds, exchange traded funds, government securities, and stocks: The carrying amounts of cash and cash equivalents approximates fair value because of the short-term nature of those investments. Fair value of stocks, exchange traded funds, government securities, 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 Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	2023			
	Total	Level 1	Level 2	Level 3
Cash and Cash Equivalents	\$ 43,370	\$ 43,370	\$ -	\$ -
Mutual Funds				
Fixed income	501,071	501,071	-	-
Domestic equities	136,990	136,990	-	-
International equities	129,557	129,557	-	-
Exchange Traded Funds	539,814	539,814	-	-
Government Securities	193,209	193,209	-	-
Stocks				
Utilities	28,381	28,381	-	-
	<u>\$ 1,572,392</u>	<u>\$ 1,572,392</u>	<u>\$ -</u>	<u>\$ -</u>

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Notes to Financial Statements

June 30, 2023 and 2022

Note 4 - Fair Value of Financial Instruments (continued)

	2022			
	Total	Level 1	Level 2	Level 3
Cash and Cash Equivalents	\$ 230,204	\$ 230,204	\$ -	\$ -
Mutual Funds				
Fixed income	485,216	485,216	-	-
Domestic equities	131,947	131,947	-	-
International equities	115,305	115,305	-	-
Exchange Traded Funds	490,874	490,874	-	-
Stocks				
Utilities	43,736	43,736	-	-
	<u>\$ 1,497,282</u>	<u>\$ 1,497,282</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 Organization 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, 2023 and 2022, there were no transfers in or out of Level 3.

Note 5 - Liquidity and Availability

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

	2023	2022
Financial Assets		
Cash and cash equivalents	\$ 3,412,055	\$ 2,380,335
Cash - restricted	1,054,069	1,052,199
Accounts receivable	288,175	88,079
Grants receivable	1,105,771	2,532,131
Investments	1,572,392	1,497,282
Total Financial Assets	<u>7,432,462</u>	<u>7,550,026</u>

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Notes to Financial Statements

June 30, 2023 and 2022

Note 5 - Liquidity and Availability (continued)

	<u>2023</u>	<u>2022</u>
Amounts Not Available to be Used for General Expenditures Within One Year		
Cash subject to donor restrictions	\$ (1,054,069)	\$ (1,052,199)
Cash designated by the Board of Directors	<u>(58,127)</u>	<u>(58,127)</u>
Total Amounts Not Available to be Used for General Expenditures Within One Year	<u>(1,112,196)</u>	<u>(1,110,326)</u>
Financial Assets Available to be Used for General Expenditures Within One Year	<u>\$ 6,320,266</u>	<u>\$ 6,439,700</u>

As part of the Organization'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 Organization also has a line of credit available to meet short term needs. See Note 8 for additional information about this agreement.

Note 6 - Investments

Investments consist of the following as of June 30:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 43,370	\$ 230,204
Mutual funds		
Fixed income	501,071	485,216
Domestic equities	136,990	131,947
International equities	129,557	115,305
Exchange traded funds	539,814	490,874
Government securities	193,209	-
Stocks		
Utilities	<u>28,381</u>	<u>43,736</u>
	<u>\$ 1,572,392</u>	<u>\$ 1,497,282</u>

Note 7 - In-kind Contributions

The Organization pays for most services requiring specific expertise. A substantial number of individual volunteers and businesses have donated significant amounts of time to the Organization'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.

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Notes to Financial Statements

June 30, 2023 and 2022

Note 8 - Line of Credit

The Organization 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 9.25% and 5.75% as of June 30, 2023 and 2022, respectively. The line of credit is secured by the Organization's first lien on business assets. The Organization has no balance due on this line of credit as of June 30, 2023 and 2022.

Note 9 - Leases

The Organization adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on July 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organization's historical accounting treatment under ASC Topic 840, *Leases*.

The Organization leases office space and various office equipment under operating lease agreements with varying terms. Some leases include one or more options to renew, at the Organization's sole discretion. In addition, certain leases contain termination options, where the rights to terminate are held by either the Organization, the lessor, or both parties. The options to extend or terminate a lease are included in the lease terms only when it is reasonably certain that the Organization will exercise that option. The Organization's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

The Organization does not have any finance lease agreements.

The Organization also leases equipment and operating facilities on a short-term basis.

Operating lease cost is recognized on a straight-line basis over the lease term.

The components of lease expense are as follows for the year ended June 30, 2023:

Operating lease cost	\$ 350,799
Short-term lease cost	7,807
CAM	<u>929</u>
Total Lease Cost	<u>\$ 359,535</u>

Total lease expense for the year ended June 30, 2022 amounted to \$359,860.

Weighted-Average Remaining Lease Term

Operating leases 3.86 Years

Weighted-Average Discount Rate

Operating leases 3.05%

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Notes to Financial Statements

June 30, 2023 and 2022

Note 9 - Leases (continued)

Future undiscounted cash flows for each of the remaining five years and a reconciliation to the lease liabilities recognized on the statement of financial position are as follows as of June 30, 2023:

	Operating Leases
2024	\$ 357,335
2025	363,932
2026	362,502
2027	307,333
2028	13,124
	<u>1,404,226</u>
Imputed interest	<u>(82,196)</u>
Total Present Value of Lease Liability	<u>\$ 1,322,030</u>
Current portion of obligations under operating leases	\$ 321,409
Long-term portion of obligations under operating leases	<u>1,000,621</u>
Total Present Value of Lease Liability	<u>\$ 1,322,030</u>

Note 10 - Net Assets without Donor Restrictions

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

	2023	2022
Undesignated	\$ 3,154,010	\$ 2,826,246
Board-designated for Delilah Rumburg Vision for Leadership Fund	<u>58,127</u>	<u>58,127</u>
	<u>\$ 3,212,137</u>	<u>\$ 2,884,373</u>

Respect Together

Notes to Financial Statements

June 30, 2023 and 2022

Note 11 - Net Assets with Donor Restrictions

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

	<u>2023</u>	<u>2022</u>
Subject to expenditures for a specific purpose		
Child sexual abuse prevention	\$ 536,830	\$ 536,830
RALIANCE	452,154	452,109
Delilah Rumburg Vision for Leadership Fund	28,512	28,276
Disaster Relief Fund	20,983	15,308
Safe Secure Kids	13,907	17,997
Legal assistance project	1,683	1,679
	<u>\$ 1,054,069</u>	<u>\$ 1,052,199</u>

Note 12 - Interfund Borrowings

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

Note 13 - Third-Party Reimbursement Arrangements

The Organization receives substantial support from third-party reimbursement arrangements (DHS Contract #4100086384 and DOH Contracts #4100085125). Under these arrangements, the Organization is reimbursed for its actual costs of providing services. Without these arrangements, the Organization's ability to carry out its program services would be significantly impaired.

Note 14 - Retirement Plan

The Organization 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, 2023 and 2022. 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, 2023 and 2022 amounted to \$112,516 and \$125,628, respectively.

Note 15 - Self-Insurance

During the year ended June 30, 2000, the Organization 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 Organization records the payment as an operating expense. Unemployment compensation expense amounted to \$20,970 and \$14,968 for the years ended June 30, 2023 and 2022, respectively.

Respect Together

Notes to Financial Statements

June 30, 2023 and 2022

Note 16 - Concentration of Credit Risk

Financial instruments, which subject the Organization to concentration of credit risk, consist primarily of cash and cash equivalents, certificates of deposit, mutual funds - equity, and contributions. The Organization 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, 2023 and 2022, the Organization's cash balances may have exceeded the federally insured limit of \$250,000.

Note 17 - Subsequent Events

The Organization has evaluated subsequent events through January 19, 2024. This date is the date the financial statements were available to be issued. No material events subsequent to June 30, 2023 were noted.

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Social Services Block Grant
 (Title XX) - Administrative Costs
 Year Ended June 30, 2023

Budget Category	07/01/22 - 06/30/23 Approved Budget	07/01/22 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 275,168	\$ 270,220	\$ 270,220	\$ 4,948	\$ -
Benefits	79,137	74,546	74,546	4,591	-
Total Personnel	354,305	344,766	344,766	9,539	-
Operations					
Professional fees	54,796	54,796	54,796	-	-
Audit fees	4,718	4,718	4,718	-	-
Supplies	2,156	2,155	2,155	1	-
In-state travel	3,838	3,838	3,838	-	-
Out-of-state travel	1,554	1,467	1,467	87	-
Lodging	1,996	1,995	1,995	1	-
Meals	649	506	506	143	-
Equipment/software rental and maintenance	2,394	2,333	2,333	61	-
Computer software	6,579	6,579	6,579	-	-
Equipment leases	1,292	1,292	1,292	-	-
Office rent	35,203	35,203	35,203	-	-
Custodial services	1,476	1,465	1,465	11	-
Staff development and training	3,500	2,395	2,395	1,105	-
Printing	8,500	8,403	8,403	97	-
Telephone	5,400	5,400	5,400	-	-
Postage	4,668	4,112	4,112	556	-
Advertising and public relations	5,000	-	-	5,000	-
Staff recruitment	5,755	5,755	5,755	-	-
Public awareness	17,078	5,547	5,547	11,531	-
Education library	8,740	8,740	8,740	-	-
Dues/memberships	4,187	4,187	4,187	-	-
Insurance	2,166	2,115	2,115	51	-
Meeting expenses	-	-	-	-	-
Equipment purchase	-	-	-	-	-
Total Operations	181,645	163,001	163,001	18,644	-
Total Administrative Costs	\$ 535,950	\$ 507,767	\$ 507,767	\$ 28,183	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Social Services Block Grant
 (Title XX) - Subcontractor Costs
 Year Ended June 30, 2023

Budget Category	07/01/22 - 06/30/23 Approved Budget	07/01/22 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 67,946	\$ 67,946	\$ 67,946	\$ -	\$ -
Allegheny - PAAR	42,230	42,230	42,230	-	-
Armstrong	10,976	10,976	10,976	-	-
Beaver	24,179	24,179	24,179	-	-
Bedford	10,976	10,976	10,976	-	-
Berks	23,586	23,586	23,586	-	-
Blair	10,976	10,976	10,976	-	-
Bradford and Sullivan	23,646	23,646	23,646	-	-
Bucks	48,946	48,946	48,946	-	-
Butler	20,225	20,225	20,225	-	-
Cambria and Somerset	23,368	23,368	23,368	-	-
Centre	13,103	10,949	10,949	2,154	-
Chester	43,358	43,358	43,358	-	-
Clarion, Jefferson and Clearfield	21,188	21,188	21,188	-	-
Clinton	10,976	10,700	10,700	276	-
Columbia and Montour	14,850	14,850	14,850	-	-
Crawford	20,905	20,905	20,905	-	-
Cumberland	16,123	16,123	16,123	-	-
Dauphin and Perry	25,046	21,489	21,489	3,557	-
Delaware	48,501	48,501	48,501	-	-
Elk and Cameron	13,716	13,716	13,716	-	-
Erie	38,698	38,698	38,698	-	-
Fayette	17,080	17,080	17,080	-	-
Franklin and Fulton	16,885	16,885	16,885	-	-
Indiana	14,386	14,386	14,386	-	-
Lackawanna and Susquehanna	19,187	19,187	19,187	-	-
Lancaster	26,016	24,516	24,516	1,500	-
Lawrence	16,190	16,190	16,190	-	-
Lebanon and Schuylkill	39,397	39,397	39,397	-	-
Lehigh and Northampton	33,881	33,881	33,881	-	-
Luzerne, Wyoming and Carbon	41,569	41,569	41,569	-	-
Lycoming	11,890	11,890	11,890	-	-
McKean	10,976	10,976	10,976	-	-
Mercer	12,002	12,002	12,002	-	-
Mifflin, Juniata and Huntingdon	23,192	23,192	23,192	-	-
Monroe	10,976	10,976	10,976	-	-
Montgomery	42,212	42,212	42,212	-	-
Philadelphia	106,656	106,656	106,656	-	-
Potter	10,976	10,976	10,976	-	-
Tioga	10,976	10,675	10,675	301	-
Union, Snyder and Northumberland	20,859	20,859	20,859	-	-
Venango	11,568	7,263	7,263	4,305	-
Warren and Forest	13,716	9,590	9,590	4,126	-
Washington and Greene	19,997	19,997	19,997	-	-
Wayne and Pike	20,452	20,452	20,452	-	-
Westmoreland	33,334	33,086	33,086	248	-
York	27,159	25,659	25,659	1,500	-
Total Subcontractor Costs	\$ 1,185,050	\$ 1,167,083	\$ 1,167,083	\$ 17,967	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100086384 - Act 44 - Pennsylvania
General Fund - Administrative Costs
Year Ended June 30, 2023

Budget Category	07/01/22 - 06/30/23 Approved Budget	07/01/22 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 695,429	\$ 675,390	\$ 675,390	\$ 20,039	\$ -
Benefits	200,803	185,760	185,760	15,043	-
Total Personnel	896,232	861,150	861,150	35,082	-
Operations					
Professional fees	64,645	55,070	55,070	9,575	-
Audit fees	10,694	10,694	10,694	-	-
Supplies	7,208	7,208	7,208	-	-
In-state travel	11,515	11,515	11,515	-	-
Out-of-state travel	672	91	91	581	-
Lodging	6,521	6,521	6,521	-	-
Meals	1,015	617	617	398	-
Equipment/software rental and maintenance	5,779	5,766	5,766	13	-
Computer software	19,562	19,561	19,561	1	-
Equipment leases	3,177	3,177	3,177	-	-
Office rent	88,112	88,111	88,111	1	-
Custodial services	3,391	3,391	3,391	-	-
Staff development and training	4,663	3,757	3,757	906	-
Printing	4,700	421	421	4,279	-
Telephone	13,494	13,494	13,494	-	-
Postage	1,119	1,119	1,119	-	-
Advertising and public relations	-	-	-	-	-
Staff recruitment	9,456	9,456	9,456	-	-
Public awareness	9,121	-	-	9,121	-
Education library	1,300	1,300	1,300	-	-
Dues/memberships	4,095	4,095	4,095	-	-
Insurance	5,320	5,297	5,297	23	-
Meeting expenses	5,209	3,846	3,846	1,363	-
Equipment purchases	10,000	7,223	7,223	2,777	-
Total Operations	290,768	261,730	261,730	29,038	-
Total Administrative Costs	\$ 1,187,000	\$ 1,122,880	\$ 1,122,880	\$ 64,120	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Act 44 - Pennsylvania
 General Fund - Subcontractor Costs
 Year Ended June 30, 2023

Budget Category	07/01/22 - 06/30/23 Approved Budget	07/01/22 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 345,826	\$ 345,826	\$ 345,826	\$ -	\$ -
Allegheny - PAAR	741,868	741,868	741,868	-	-
Armstrong	77,883	77,883	77,883	-	-
Beaver	208,386	207,525	207,525	861	-
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	182,781	182,781	-	-
Cambria and Somerset	205,957	205,957	205,957	-	-
Centre	93,574	66,922	66,922	26,652	-
Chester	414,950	414,950	414,950	-	-
Clarion, Jefferson and Clearfield	172,573	172,573	172,573	-	-
Clinton	70,433	68,373	68,373	2,060	-
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	245,501	245,501	9,491	-
Delaware	598,680	583,426	583,426	15,254	-
Elk and Cameron	97,684	97,684	97,684	-	-
Erie	316,564	316,564	316,564	-	-
Fayette	129,137	125,726	125,726	3,411	-
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	216,527	216,527	3,726	-
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	163,908	163,908	-	-
Monroe	82,762	82,762	82,762	-	-
Montgomery	384,971	384,971	384,971	-	-
Philadelphia	1,403,109	1,357,703	1,357,703	45,406	-
Potter	65,778	65,778	65,778	-	-
Tioga	67,236	65,618	65,618	1,618	-
Union, Snyder and Northumberland	189,539	189,539	189,539	-	-
Venango	77,393	52,987	52,987	24,406	-
Warren and Forest	91,353	84,105	84,105	7,248	-
Washington and Greene	173,494	173,494	173,494	-	-
Wayne and Pike	150,495	150,495	150,495	-	-
Westmoreland	249,151	235,387	235,387	13,764	-
York	233,531	172,554	172,554	60,977	-
Total Subcontractor Costs	\$ 10,734,000	\$ 10,519,126	\$ 10,519,126	\$ 214,874	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100086384 - Family Violence Prevention
and Services Act - Administrative Costs
Year Ended June 30, 2023

Budget Category	10/25/21 - 06/30/23 Approved Budget	07/01/21 - 06/30/22 Reported Costs	07/01/22 - 06/30/23 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 186,414	\$ 9,986	\$ 47,765	\$ 57,751	\$ 128,663	\$ -
Benefits	52,455	2,574	12,761	15,335	37,120	-
Total Personnel	238,869	12,560	60,526	73,086	165,783	-
Operations						
Professional fees	23,380	23	694	717	22,663	-
Audit fees	7,000	-	1,769	1,769	5,231	-
Supplies	1,022	24	80	104	918	-
In-state travel	5,148	-	-	-	5,148	-
Lodging	1,008	-	-	-	1,008	-
Meals	525	-	-	-	525	-
Equipment/software rental and maintenance	1,890	69	245	314	1,576	-
Computer software	3,570	189	688	877	2,693	-
Equipment leases	630	42	137	179	451	-
Office rent	15,918	991	3,497	4,488	11,430	-
Custodial services	840	34	156	190	650	-
Printing	10,420	5	16	21	10,399	-
Telephone	2,940	128	503	631	2,309	-
Postage	420	16	47	63	357	-
Advertising and public relations	1,000	-	-	-	1,000	-
Staff recruitment	1,875	375	585	960	915	-
Dues/memberships	630	10	30	40	590	-
Insurance	1,680	66	228	294	1,386	-
Equipment purchases	1,200	846	-	846	354	-
Total Operations	81,096	2,818	8,675	11,493	69,603	-
Total Administrative Costs	\$ 319,965	\$ 15,378	\$ 69,201	\$ 84,579	\$ 235,386	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100086384 - Family Violence Prevention
 and Services Act - Subcontractor Costs
 Year Ended June 30, 2023

Budget Category	Allowable Costs					
	10/25/21 - 06/30/23 Approved Budget	07/01/21 - 06/30/22 Reported Costs	07/01/22 - 06/30/23 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 21,523	\$ -	\$ -	\$ -	\$ 21,523	\$ -
Allegheny - CV	251,632	-	89,271	89,271	162,361	-
Allegheny - PAAR	333,558	-	111,755	111,755	221,803	-
Armstrong	31,641	-	8,906	8,906	22,735	-
Beaver	78,145	-	11,354	11,354	66,791	-
Bedford	25,430	1,212	6,284	7,496	17,934	-
Berks	62,029	8,089	4,914	13,003	49,026	-
Blair	37,346	-	7,058	7,058	30,288	-
Bradford and Sullivan	19,547	-	15,547	15,547	4,000	-
Bucks	291,534	4,150	97,055	101,205	190,329	-
Butler	50,970	-	-	-	50,970	-
Cambria and Somerset	105,967	-	24,526	24,526	81,441	-
Centre	27,836	-	13,969	13,969	13,867	-
Chester	146,713	6,218	39,632	45,850	100,863	-
Clarion, Jefferson and Clearfield	70,000	-	4,805	4,805	65,195	-
Clinton	11,548	-	702	702	10,846	-
Columbia and Montour	33,585	15,648	14,838	30,486	3,099	-
Crawford	60,306	-	11,336	11,336	48,970	-
Cumberland	73,752	1,731	30,551	32,282	41,470	-
Dauphin and Perry	127,577	-	14,337	14,337	113,240	-
Delaware	296,929	7,156	43,931	51,087	245,842	-
Elk and Cameron	19,446	-	4,525	4,525	14,921	-
Erie	104,411	2,998	26,488	29,486	74,925	-
Fayette	51,079	-	51,079	51,079	-	-
Franklin and Fulton	56,218	-	11,230	11,230	44,988	-
Indiana	31,899	1,640	7,443	9,083	22,816	-
Lackawanna and Susquehanna	57,658	-	17,722	17,722	39,936	-
Lancaster	85,871	1,638	19,303	20,941	64,930	-
Lawrence	33,983	-	1,155	1,155	32,828	-
Lebanon and Schuylkill	123,010	-	31,973	31,973	91,037	-
Lehigh and Northampton	179,144	8,957	53,743	62,700	116,444	-
Luzerne, Wyoming and Carbon	120,049	-	-	-	120,049	-
Lycoming	15,802	790	4,212	5,002	10,800	-
McKean	9,925	-	2,599	2,599	7,326	-
Mercer	34,343	-	8,774	8,774	25,569	-
Mifflin, Juniata and Huntingdon	31,002	-	29,840	29,840	1,162	-
Monroe	27,509	-	-	-	27,509	-
Montgomery	180,652	7,488	53,203	60,691	119,961	-
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	33,069	39,506	42,878	-
Warren and Forest	14,118	550	1,251	1,801	12,317	-
Washington and Greene	64,998	-	8,097	8,097	56,901	-
Wayne and Pike	55,187	3,063	25,828	28,891	26,296	-
Westmoreland	82,388	-	4,864	4,864	77,524	-
York	61,038	-	13,994	13,994	47,044	-
African Cultural Alliance of North America	520,865	-	24,136	24,136	496,729	-
Total Subcontractor Costs	\$ 5,162,689	\$ 78,222	\$ 985,299	\$ 1,063,521	\$ 4,099,168	\$ -

Respect Together

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, 2023

Budget Category	10/01/21 -	10/01/21 -	07/01/22 -	Allowable Costs		
	09/30/22 PCAR Approved Budget	06/30/22 Reported Costs	09/30/22 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 18,178	\$ 14,039	\$ 4,534	\$ 18,573	\$ (395)	\$ -
Benefits	5,813	4,037	1,370	5,407	406	-
Total Personnel	23,991	18,076	5,904	23,980	11	-
Operations						
Professional fees	180	46	15	61	119	-
Audit fees	386	-	320	320	66	-
Supplies	577	311	53	364	213	-
Equipment/software rental and maintenance	1,080	105	34	139	941	-
Computer software	595	328	121	449	146	-
Equipment leases	360	78	22	100	260	-
Office rent	2,220	1,692	587	2,279	(59)	-
Custodial services	300	59	26	85	215	-
Printing	180	2,219	552	2,771	(2,591)	-
Telephone	540	213	76	289	251	-
Postage	240	18	5	23	217	-
Insurance	360	112	37	149	211	-
Total Operations	7,018	5,181	1,848	7,029	(11)	-
Total Administrative Costs	\$ 31,009	\$ 23,257	\$ 7,752	\$ 31,009	\$ -	\$ -

Respect Together

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, 2023

Budget Category	10/01/21 - 09/30/22	10/01/21 - 06/30/22	07/01/22 - 09/30/22	Allowable Costs		
	PCAR Approved Budget	Reported Costs	Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 1,612	\$ -	\$ -	\$ -	\$ 1,612	\$ -
Allegheny - CV	8,250	6,187	2,063	8,250	-	-
Allegheny - PAAR	18,953	14,215	4,738	18,953	-	-
Armstrong	2,435	1,826	609	2,435	-	-
Beaver	5,203	3,902	1,301	5,203	-	-
Bedford	1,810	1,357	453	1,810	-	-
Berks	5,310	3,982	1,328	5,310	-	-
Blair	1,983	1,487	496	1,983	-	-
Bradford and Sullivan	4,596	3,447	1,149	4,596	-	-
Bucks	10,771	8,078	2,693	10,771	-	-
Butler	4,348	3,261	1,087	4,348	-	-
Cambria and Somerset	4,632	3,474	1,158	4,632	-	-
Centre	2,823	1,379	485	1,864	959	-
Chester	9,845	7,384	2,461	9,845	-	-
Clarion, Jefferson and Clearfield	4,468	3,351	1,117	4,468	-	-
Clinton	1,619	1,214	158	1,372	247	-
Columbia and Montour	3,335	2,501	834	3,335	-	-
Crawford	4,172	3,129	1,043	4,172	-	-
Cumberland	2,881	2,067	693	2,760	121	-
Dauphin and Perry	6,560	4,920	1,640	6,560	-	-
Delaware	10,973	8,230	2,743	10,973	-	-
Elk and Cameron	2,208	1,656	552	2,208	-	-
Erie	8,942	6,706	2,236	8,942	-	-
Fayette	3,693	2,770	923	3,693	-	-
Franklin and Fulton	3,350	2,512	838	3,350	-	-
Indiana	2,788	2,091	697	2,788	-	-
Lackawanna and Susquehanna	4,022	3,017	1,005	4,022	-	-
Lancaster	4,897	3,673	1,224	4,897	-	-
Lawrence	3,362	2,522	840	3,362	-	-
Lebanon and Schuylkill	7,995	5,996	1,999	7,995	-	-
Lehigh and Northampton	7,237	5,428	1,809	7,237	-	-
Luzerne, Wyoming and Carbon	9,035	6,776	2,259	9,035	-	-
Lycoming	2,390	1,792	598	2,390	-	-
McKean	1,589	1,192	397	1,589	-	-
Mercer	2,441	1,831	610	2,441	-	-
Mifflin, Juniata and Huntingdon	3,654	2,740	914	3,654	-	-
Monroe	2,352	1,764	588	2,352	-	-
Montgomery	8,841	6,631	2,210	8,841	-	-
Philadelphia	26,299	19,724	6,575	26,299	-	-
Potter	1,547	1,160	387	1,547	-	-
Tioga	1,601	1,201	400	1,601	-	-
Union, Snyder and Northumberland	3,808	2,856	952	3,808	-	-
Venango	2,086	1,565	521	2,086	-	-
Warren and Forest	2,065	1,549	465	2,014	51	-
Washington and Greene	4,486	3,365	1,121	4,486	-	-
Wayne and Pike	3,534	2,651	883	3,534	-	-
Westmoreland	6,463	4,847	1,616	6,463	-	-
York	5,742	4,307	1,435	5,742	-	-
Total Subcontractor Costs	\$ 253,006	\$ 187,713	\$ 62,303	\$ 250,016	\$ 2,990	\$ -

Respect Together

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, 2023

Budget Category	10/01/22 - 09/30/23 PCAR Approved Budget	10/01/22 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 17,675	\$ 13,647	\$ 13,647	\$ 4,028	\$ -
Benefits	5,986	4,174	4,174	1,812	-
Total Personnel	23,661	17,821	17,821	5,840	-
Operations					
Professional fees	240	51	51	189	-
Audit fees	386	-	-	386	-
Supplies	542	42	42	500	-
Equipment/software rental and maintenance	1,080	121	121	959	-
Computer software	540	316	316	224	-
Equipment leases	420	64	64	356	-
Office rent	2,280	1,791	1,791	489	-
Custodial services	360	71	71	289	-
Printing	240	7	7	233	-
Telephone	600	235	235	365	-
Postage	240	23	23	217	-
Insurance	420	104	104	316	-
Total Operations	7,348	2,825	2,825	4,523	-
Total Administrative Costs	\$ 31,009	\$ 20,646	\$ 20,646	\$ 10,363	\$ -

Respect Together

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, 2023

Budget Category	10/01/22 -	10/01/22 -	Allowable Costs		
	09/30/23 PCAR Approved Budget	06/30/23 Reported 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	1,766	1,766	1,057	-
Chester	9,845	7,384	7,384	2,461	-
Clarion, Jefferson and Clearfield	4,468	3,351	3,351	1,117	-
Clinton	1,619	931	931	688	-
Columbia and Montour	3,335	2,501	2,501	834	-
Crawford	4,172	3,129	3,129	1,043	-
Cumberland	2,881	2,161	2,161	720	-
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	1,098	1,098	503	-
Union, Snyder and Northumberland	3,808	2,856	2,856	952	-
Venango	2,086	1,565	1,565	521	-
Warren and Forest	2,065	1,227	1,227	838	-
Washington and Greene	4,486	3,365	3,365	1,121	-
Wayne and Pike	3,534	2,651	2,651	883	-
Westmoreland	6,463	1,403	1,403	5,060	-
York	5,742	4,307	4,307	1,435	-
Total Subcontractor Costs	\$ 253,006	\$ 184,042	\$ 184,042	\$ 68,964	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Administrative Costs
 Year Ended June 30, 2023

Budget Category	02/01/22 - 01/31/23 PCAR Approved Budget	02/01/22 - 06/30/22 Reported Costs	07/01/22 - 01/31/23 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 112,719	\$ 40,789	\$ 63,777	\$ 104,566	\$ 8,153	\$ -
Benefits	36,867	10,315	17,551	27,866	9,001	-
Total Personnel	149,586	51,104	81,328	132,432	17,154	-
Operations						
Professional fees	112,284	4,114	107,555	111,669	615	-
Audit fees	1,503	-	1,278	1,278	225	-
Supplies	764	166	18,180	18,346	(17,582)	-
In-state travel	3,960	-	4	4	3,956	-
Out-of-state travel	1,840	-	1,142	1,142	698	-
Lodging	5,150	-	957	957	4,193	-
Meals	3,400	-	315	315	3,085	-
Equipment/software rental and maintenance	2,160	341	490	831	1,329	-
Computer software	2,460	931	1,553	2,484	(24)	-
Equipment leases	1,260	190	288	478	782	-
Office rent	11,614	4,857	7,762	12,619	(1,005)	-
Custodial services	600	169	329	498	102	-
Printing	880	59	52	111	769	-
Telephone	2,820	624	1,007	1,631	1,189	-
Postage	240	62	84	146	94	-
Advertising and public relations	4,500	-	-	-	4,500	-
Dues/memberships	180	41	61	102	78	-
Insurance	960	319	481	800	160	-
Total Operations	156,575	11,873	141,538	153,411	3,164	-
Total Administrative Costs	\$ 306,161	\$ 62,977	\$ 222,866	\$ 285,843	\$ 20,318	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2023

Budget Category	02/01/22 - 01/31/23 PCAR Approved Budget	02/01/22 - 06/30/22 Reported Costs	07/01/22 - 01/31/23 Reported Costs	Total	Allowable Costs	
					(Over) Under Budget	Questioned Costs
Subcontractors						
Allegheny - CV	\$ 60,329	\$ 25,137	\$ 35,192	\$ 60,329	\$ -	\$ -
Allegheny - PAAR	81,110	33,796	47,314	81,110	-	-
Beaver	45,119	18,800	26,319	45,119	-	-
Berks	81,110	25,466	36,993	62,459	18,651	-
Bucks	45,258	18,857	26,401	45,258	-	-
Cambria and Somerset	63,315	21,448	24,277	45,725	17,590	-
Centre	72,102	18,893	42,060	60,953	11,149	-
Crawford	43,110	17,962	25,148	43,110	-	-
Delaware	49,318	20,549	28,604	49,153	165	-
Lackawanna and Susquehanna	65,540	27,308	38,232	65,540	-	-
Lebanon and Schuylkill	65,882	27,451	38,431	65,882	-	-
Luzerne, Wyoming and Carbon	44,605	18,585	26,020	44,605	-	-
Mercer	45,136	18,807	26,329	45,136	-	-
Philadelphia	81,110	33,796	47,314	81,110	-	-
Washington and Greene	56,370	23,488	32,882	56,370	-	-
Westmoreland	42,986	17,911	25,075	42,986	-	-
Total Subcontractor Costs	\$ 942,400	\$ 368,254	\$ 526,591	\$ 894,845	\$ 47,555	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education Carryover Funds - Administrative Costs
 Year Ended June 30, 2023

Budget Category	07/01/22 - 01/31/23 PCAR Approved Budget	07/01/22 - 01/31/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
Operations					
Supplies	537	-	-	537	-
Staff development and training	11,900	10,787	10,787	1,113	-
Education library	18,900	20,550	20,550	(1,650)	-
Total Operations	31,337	31,337	31,337	-	-
Total Administrative Costs	\$ 31,337	\$ 31,337	\$ 31,337	\$ -	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education Carryover Funds - Subcontractor Costs
 Year Ended June 30, 2023

Budget Category	07/01/22 - 01/31/23 PCAR Approved Budget	07/01/22 - 01/31/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - PAAR	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
Beaver	10,000	10,000	10,000	-	-
Berks	10,000	-	-	10,000	-
Bucks	10,000	10,000	10,000	-	-
Cambria and Somerset	10,000	10,000	10,000	-	-
Crawford	10,000	3,597	3,597	6,403	-
Delaware	10,000	5,500	5,500	4,500	-
Lackawanna and Susquehanna	10,000	10,000	10,000	-	-
Lebanon and Schuylkill	10,000	10,000	10,000	-	-
Luzerne, Wyoming and Carbon	10,000	10,000	10,000	-	-
Mercer	10,000	10,000	10,000	-	-
Philadelphia	10,000	10,000	10,000	-	-
Washington and Greene	10,000	10,000	10,000	-	-
Westmoreland	5,000	5,000	5,000	-	-
Total Subcontractor Costs	\$ 135,000	\$ 114,097	\$ 114,097	\$ 20,903	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Administrative Costs
 Year Ended June 30, 2023

Budget Category	02/01/23 - 01/31/24 PCAR Approved Budget	02/01/23 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 95,294	\$ 45,585	\$ 45,585	\$ 49,709	\$ -
Benefits	33,227	13,088	13,088	20,139	-
Total Personnel	128,521	58,673	58,673	69,848	-
Operations					
Professional fees	14,067	2,252	2,252	11,815	-
Audit fees	1,361	-	-	1,361	-
Supplies	579	4,038	4,038	(3,459)	-
In-state travel	3,960	-	-	3,960	-
Out-of-state travel	1,840	-	-	1,840	-
Lodging	4,776	-	-	4,776	-
Meals	3,400	-	-	3,400	-
Equipment/software rental and maintenance	2,220	385	385	1,835	-
Computer software	2,425	888	888	1,537	-
Equipment leases	855	189	189	666	-
Office rent	11,392	5,244	5,244	6,148	-
Custodial services	505	208	208	297	-
Staff development and training	250	85	85	165	-
Printing	1,004	27	27	977	-
Telephone	2,540	752	752	1,788	-
Postage	205	83	83	122	-
Staff recruitment	500	-	-	500	-
Dues/memberships	145	40	40	105	-
Insurance	950	304	304	646	-
Total Operations	52,974	14,495	14,495	38,479	-
Total Administrative Costs	\$ 181,495	\$ 73,168	\$ 73,168	\$ 108,327	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2023

Budget Category	02/01/23 - 01/31/24 PCAR Approved Budget	02/01/23 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 56,665	\$ 23,610	\$ 23,610	\$ 33,055	\$ -
Allegheny - PAAR	77,446	32,269	32,269	45,177	-
Beaver	41,455	17,273	17,273	24,182	-
Berks	77,446	32,269	32,269	45,177	-
Bucks	41,594	17,331	17,331	24,263	-
Cambria and Somerset	59,651	19,023	19,023	40,628	-
Centre	68,438	9,574	9,574	58,864	-
Crawford	39,446	16,436	16,436	23,010	-
Delaware	45,654	19,022	19,022	26,632	-
Lackawanna and Susquehanna	61,876	25,782	25,782	36,094	-
Lebanon and Schuylkill	62,218	25,924	25,924	36,294	-
Luzerne, Wyoming and Carbon	40,941	17,059	17,059	23,882	-
Mercer	41,472	17,280	17,280	24,192	-
Philadelphia	77,446	32,269	32,269	45,177	-
Washington and Greene	52,706	21,961	21,961	30,745	-
Westmoreland	39,322	13,359	13,359	25,963	-
Total Subcontractor Costs	\$ 883,776	\$ 340,441	\$ 340,441	\$ 543,335	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2021-SV-01-36104 - Sexual Assault
Services Program - Administrative Costs
Year Ended June 30, 2023

Budget Category	08/01/21 - 07/31/22	08/01/21 - 06/30/22	07/01/22 - 07/31/22	Allowable Costs		
	SASP Approved Budget	SASP Reported Costs	SASP Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 20,379	\$ 20,498	\$ 577	\$ 21,075	\$ (696)	\$ -
Benefits	6,010	5,603	385	5,988	22	-
Total Personnel	26,389	26,101	962	27,063	(674)	-
Operations						
Professional fees	120	60	5	65	55	-
Audit fees	800	726	-	726	74	-
Supplies	296	49	4	53	243	-
Equipment/software rental and maintenance	240	158	13	171	69	-
Computer software	420	422	40	462	(42)	-
Equipment leases	120	92	8	100	20	-
Office rent	1,871	2,272	54	2,326	(455)	-
Custodial services	120	80	9	89	31	-
Printing	570	11	-	11	559	-
Telephone	360	298	26	324	36	-
Postage	60	31	2	33	27	-
Dues/memberships	60	17	1	18	42	-
Insurance	180	151	14	165	15	-
Total Operations	5,217	4,367	176	4,543	674	-
Total Administrative Costs	\$ 31,606	\$ 30,468	\$ 1,138	\$ 31,606	\$ -	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2021-SV-01-36104 - Sexual Assault
Services Program - Subcontractor Costs
Year Ended June 30, 2023

Budget Category	08/01/21 - 07/31/22	08/01/21 - 06/30/22	07/01/22 - 07/31/22	Allowable Costs		
	SASP Approved Budget	SASP Reported Costs	SASP Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Allegheny - CV	\$ 21,620	\$ 21,620	\$ -	\$ 21,620	\$ -	\$ -
Allegheny - PAAR	34,212	31,044	3,168	34,212	-	-
Armstrong	3,980	3,587	393	3,980	-	-
Beaver	11,439	9,174	2,265	11,439	-	-
Bedford	5,246	5,246	-	5,246	-	-
Berks	11,660	10,762	898	11,660	-	-
Blair	5,414	5,414	-	5,414	-	-
Bradford	6,471	6,471	-	6,471	-	-
Bucks	27,007	26,708	299	27,007	-	-
Butler	12,736	10,598	2,138	12,736	-	-
Cambria and Somerset	13,086	11,101	1,985	13,086	-	-
Centre	5,328	3,706	704	4,410	918	-
Chester	23,708	21,732	1,976	23,708	-	-
Clarion, Jefferson and Clearfield	12,066	10,923	1,143	12,066	-	-
Clinton	3,694	2,022	368	2,390	1,304	-
Columbia and Montour	7,343	6,710	633	7,343	-	-
Crawford	6,788	6,279	509	6,788	-	-
Cumberland	9,112	9,112	-	9,112	-	-
Dauphin and Perry	17,024	15,662	1,362	17,024	-	-
Delaware	32,623	29,905	2,718	32,623	-	-
Elk and Cameron	5,413	5,413	-	5,413	-	-
Erie	16,863	15,536	1,327	16,863	-	-
Fayette	6,944	5,466	1,478	6,944	-	-
Franklin and Fulton	8,193	6,874	1,319	8,193	-	-
Indiana	5,573	5,058	515	5,573	-	-
Lackawanna and Susquehanna	10,762	9,868	894	10,762	-	-
Lancaster	14,559	13,560	-	13,560	999	-
Lawrence	5,220	4,674	546	5,220	-	-
Lebanon and Schuylkill	18,484	17,481	1,003	18,484	-	-
Lehigh and Northampton	21,052	20,042	1,010	21,052	-	-
Luzerne, Wyoming and Carbon	20,408	16,533	3,875	20,408	-	-
Lycoming	5,863	5,789	74	5,863	-	-
McKean	3,757	2,905	852	3,757	-	-
Mercer	5,123	4,696	427	5,123	-	-
Mifflin, Juniata and Huntingdon	7,637	7,637	-	7,637	-	-
Monroe	5,327	4,731	461	5,192	135	-
Montgomery	21,049	19,278	1,771	21,049	-	-
Philadelphia	73,926	61,500	12,426	73,926	-	-
Potter	3,372	2,611	761	3,372	-	-
Tioga	3,897	3,509	388	3,897	-	-
Union, Snyder and Northumberland	10,889	10,889	-	10,889	-	-
Venango	4,092	3,861	231	4,092	-	-
Warren and Forest	4,838	4,226	612	4,838	-	-
Washington and Greene	12,002	9,808	2,194	12,002	-	-
Wayne	7,399	6,440	959	7,399	-	-
Westmoreland	12,805	12,805	-	12,805	-	-
York	14,525	13,414	1,111	14,525	-	-
Total Subcontractor Costs	\$ 600,529	\$ 542,380	\$ 54,793	\$ 597,173	\$ 3,356	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for

PCCD Contract Number 2022-SV-01-37929 - Sexual Assault

Services Program & Rape Survivor Child Custody Act - Administrative Costs

Year Ended June 30, 2023

Budget Category	08/01/22 - 07/31/23	08/01/22 - 06/30/23	Allowable Costs		
	SASP Approved Budget	SASP Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 25,301	\$ 27,646	\$ 27,646	\$ (2,345)	\$ -
Benefits	7,987	7,188	7,188	799	-
Total Personnel	33,288	34,834	34,834	(1,546)	-
Operations					
Professional fees	1,026	506	506	520	-
Audit fees	915	715	715	200	-
Supplies	384	60	60	324	-
Equipment/software rental and maintenance	300	178	178	122	-
Computer software	540	471	471	69	-
Equipment leases	180	95	95	85	-
Office rent	2,605	2,878	2,878	(273)	-
Custodial services	240	109	109	131	-
Printing	926	13	13	913	-
Telephone	480	356	356	124	-
Postage	60	35	35	25	-
Dues/memberships	60	21	21	39	-
Insurance	240	156	156	84	-
Total Operations	7,956	5,593	5,593	2,363	-
Total Administrative Costs	\$ 41,244	\$ 40,427	\$ 40,427	\$ 817	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2022-SV-01-37929 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Subcontractor Costs
Year Ended June 30, 2023

Budget Category	08/01/22 - 07/31/23	08/01/22 - 06/30/23	Allowable Costs		
	SASP Approved Budget	SASP Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 6,237	\$ -	\$ -	\$ 6,237	\$ -
Allegheny - CV	31,130	28,210	28,210	2,920	-
Allegheny - PAAR	47,977	44,547	44,547	3,430	-
Armstrong	6,154	5,619	5,619	535	-
Beaver	14,151	12,595	12,595	1,556	-
Bedford	6,130	6,130	6,130	-	-
Berks	14,112	13,387	13,387	725	-
Blair	6,813	6,813	6,813	-	-
Bradford and Sullivan	7,229	7,091	7,091	138	-
Bucks	38,247	33,701	33,701	4,546	-
Butler	14,642	13,468	13,468	1,174	-
Cambria and Somerset	17,233	15,198	15,198	2,035	-
Centre	6,674	4,220	4,220	2,454	-
Chester	28,771	26,305	26,305	2,466	-
Clarion, Jefferson and Clearfield	14,773	13,469	13,469	1,304	-
Clinton	4,039	2,576	2,576	1,463	-
Columbia and Montour	8,390	8,258	8,258	132	-
Crawford	9,371	6,765	6,765	2,606	-
Cumberland	11,429	10,032	10,032	1,397	-
Dauphin and Perry	21,638	14,268	14,268	7,370	-
Delaware	43,365	34,054	34,054	9,311	-
Elk and Cameron	6,162	5,892	5,892	270	-
Erie	21,209	19,855	19,855	1,354	-
Fayette	8,730	7,626	7,626	1,104	-
Franklin and Fulton	10,283	10,283	10,283	-	-
Indiana	6,683	5,313	5,313	1,370	-
Lackawanna and Susquehanna	12,891	11,878	11,878	1,013	-
Lancaster	17,773	-	-	17,773	-
Lawrence	6,433	5,869	5,869	564	-
Lebanon and Schuylkill	23,082	19,684	19,684	3,398	-
Lehigh and Northampton	27,965	25,035	25,035	2,930	-
Luzerne, Wyoming and Carbon	24,715	24,140	24,140	575	-
Lycoming	6,390	6,259	6,259	131	-
McKean	4,166	2,316	2,316	1,850	-
Mercer	6,508	5,966	5,966	542	-
Mifflin, Juniata and Huntingdon	8,781	7,863	7,863	918	-
Monroe	6,361	6,210	6,210	151	-
Montgomery	27,588	25,252	25,252	2,336	-
Philadelphia	108,169	70,067	70,067	38,102	-
Potter	3,624	2,230	2,230	1,394	-
Tioga	4,149	3,376	3,376	773	-
Union, Snyder and Northumberland	13,650	13,436	13,436	214	-
Venango	4,586	4,204	4,204	382	-
Warren and Forest	5,425	4,949	4,949	476	-
Washington and Greene	14,222	12,431	12,431	1,791	-
Wayne and Pike	9,538	8,753	8,753	785	-
Westmoreland	15,639	10,343	10,343	5,296	-
York	16,646	15,609	15,609	1,037	-
Total Subcontractor Costs	\$ 779,873	\$ 641,545	\$ 641,545	\$ 138,328	\$ -

Respect Together

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, 2023

Budget Category	08/01/21 - 07/31/22	08/01/21 - 06/30/22	07/01/22 - 07/31/22	Allowable Costs		
	RSCCA Approved Budget	RSCCA Reported Costs	RSCCA Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 13,759	\$ 14,027	\$ 752	\$ 14,779	\$ (1,020)	\$ -
Benefits	4,058	3,885	475	4,360	(302)	-
Total Personnel	17,817	17,912	1,227	19,139	(1,322)	-
Operations						
Professional fees	120	42	6	48	72	-
Audit fees	540	-	-	-	540	-
Supplies	234	35	5	40	194	-
Equipment/software rental and maintenance	240	105	14	119	121	-
Computer software	300	299	29	328	(28)	-
Equipment leases	180	68	9	77	103	-
Office rent	1,264	1,557	-	1,557	(293)	-
Custodial services	120	54	10	64	56	-
Printing	360	7	-	7	353	-
Telephone	300	214	29	243	57	-
Postage	60	18	3	21	39	-
Dues/memberships	60	13	1	14	46	-
Insurance	180	103	15	118	62	-
Total Operations	3,958	2,515	121	2,636	1,322	-
Total Administrative Costs	\$ 21,775	\$ 20,427	\$ 1,348	\$ 21,775	\$ -	\$ -

Respect Together

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, 2023

Budget Category	08/01/21 - 07/31/22	08/01/21 - 06/30/22	07/01/22 - 07/31/22	Allowable Costs		
	RSCCA Approved Budget	RSCCA Reported Costs	RSCCA Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 3,460	\$ -	\$ -	\$ -	\$ 3,460	\$ -
Allegheny - CV	22,276	20,133	2,143	22,276	-	-
Allegheny - PAAR	29,529	25,643	3,886	29,529	-	-
Armstrong	2,841	2,841	-	2,841	-	-
Beaver	7,006	5,769	1,237	7,006	-	-
Bedford	2,266	2,266	-	2,266	-	-
Berks	5,470	4,343	1,127	5,470	-	-
Blair	3,388	3,194	194	3,388	-	-
Bradford	1,758	1,385	373	1,758	-	-
Bucks	25,764	24,526	1,238	25,764	-	-
Butler	4,482	4,139	343	4,482	-	-
Cambria and Somerset	9,504	4,129	5,375	9,504	-	-
Centre	2,457	1,744	349	2,093	364	-
Chester	12,844	10,481	2,363	12,844	-	-
Clarion, Jefferson and Clearfield	6,256	5,569	687	6,256	-	-
Clinton	1,039	520	402	922	117	-
Columbia and Montour	3,055	2,996	59	3,055	-	-
Crawford	5,365	-	-	-	5,365	-
Cumberland	6,373	6,360	13	6,373	-	-
Dauphin and Perry	11,204	1,972	525	2,497	8,707	-
Delaware	26,339	2,543	7,899	10,442	15,897	-
Elk and Cameron	1,740	1,740	-	1,740	-	-
Erie	9,350	8,473	877	9,350	-	-
Fayette	4,595	2,002	2,593	4,595	-	-
Franklin and Fulton	4,970	4,474	496	4,970	-	-
Indiana	2,873	1,436	1,437	2,873	-	-
Lackawanna and Susquehanna	5,212	4,417	795	5,212	-	-
Lancaster	7,511	6,437	-	6,437	1,074	-
Lawrence	3,124	2,587	537	3,124	-	-
Lebanon and Schuylkill	10,869	10,313	556	10,869	-	-
Lehigh and Northampton	15,604	13,321	2,283	15,604	-	-
Luzerne, Wyoming and Carbon	10,729	2,011	443	2,454	8,275	-
Lycoming	1,422	1,370	52	1,422	-	-
McKean	901	536	365	901	-	-
Mercer	3,113	2,637	476	3,113	-	-
Mifflin, Juniata and Huntingdon	2,816	2,816	-	2,816	-	-
Monroe	2,499	896	186	1,082	1,417	-
Montgomery	15,684	14,370	1,314	15,684	-	-
Philadelphia	83,216	55,600	27,616	83,216	-	-
Potter	516	-	516	516	-	-
Tioga	585	-	585	585	-	-
Union, Snyder and Northumberland	7,437	7,437	-	7,437	-	-
Venango	1,518	1,391	127	1,518	-	-
Warren and Forest	1,288	1,267	21	1,288	-	-
Washington and Greene	5,817	5,090	727	5,817	-	-
Wayne	4,909	4,427	482	4,909	-	-
Westmoreland	7,399	7,399	-	7,399	-	-
York	5,365	4,560	805	5,365	-	-
Total Subcontractor Costs	\$ 413,738	\$ 297,560	\$ 71,502	\$ 369,062	\$ 44,676	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2022-SV-01-37929 - Rape Survivor
Child Custody Act - Administrative Costs
Year Ended June 30, 2023

Budget Category	08/01/22 - 07/31/23	08/01/22 - 06/30/23	Allowable Costs		
	RSCCA Approved Budget	RSCCA Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 12,813	\$ 14,668	\$ 14,668	\$ (1,855)	\$ -
Benefits	4,044	3,951	3,951	93	-
Total Personnel	16,857	18,619	18,619	(1,762)	-
Operations					
Professional fees	633	274	274	359	-
Audit fees	495	493	493	2	-
Supplies	299	36	36	263	-
Equipment/software rental and maintenance	240	105	105	135	-
Computer software	300	293	293	7	-
Equipment leases	180	59	59	121	-
Office rent	1,534	1,665	1,665	(131)	-
Custodial services	180	66	66	114	-
Printing	1,035	8	8	1,027	-
Telephone	300	218	218	82	-
Postage	60	20	20	40	-
Dues/memberships	60	13	13	47	-
Insurance	240	97	97	143	-
Total Operations	5,556	3,347	3,347	2,209	-
Total Administrative Costs	\$ 22,413	\$ 21,966	\$ 21,966	\$ 447	\$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2022-SV-01-37929 - Rape Survivor
Child Custody Act - Subcontractor Costs
Year Ended June 30, 2023

Budget Category	08/01/22 - 07/31/23 RSCCA Approved Budget	08/01/22 - 06/30/23 RSCCA Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 3,452	\$ -	\$ -	\$ 3,452	\$ -
Allegheny - CV	22,241	20,305	20,305	1,936	-
Allegheny - PAAR	29,476	29,062	29,062	414	-
Armstrong	2,836	2,836	2,836	-	-
Beaver	7,995	6,652	6,652	1,343	-
Bedford	3,262	3,262	3,262	-	-
Berks	6,460	6,269	6,269	191	-
Blair	4,382	4,382	4,382	-	-
Bradford and Sullivan	2,755	2,755	2,755	-	-
Bucks	26,718	24,579	24,579	2,139	-
Butler	5,474	2,375	2,375	3,099	-
Cambria and Somerset	10,487	7,011	7,011	3,476	-
Centre	3,451	2,086	2,086	1,365	-
Chester	13,823	12,230	12,230	1,593	-
Clarion, Jefferson and Clearfield	7,244	6,487	6,487	757	-
Clinton	2,038	1,329	1,329	709	-
Columbia and Montour	4,051	3,965	3,965	86	-
Crawford	6,354	2,202	2,202	4,152	-
Cumberland	7,363	7,363	7,363	-	-
Dauphin and Perry	12,185	3,359	3,359	8,826	-
Delaware	27,295	15,933	15,933	11,362	-
Elk and Cameron	2,736	2,251	2,251	485	-
Erie	10,332	9,647	9,647	685	-
Fayette	5,588	5,189	5,189	399	-
Franklin and Fulton	5,962	5,962	5,962	-	-
Indiana	3,868	3,552	3,552	316	-
Lackawanna and Susquehanna	6,203	5,699	5,699	504	-
Lancaster	8,498	302	302	8,196	-
Lawrence	4,119	2,883	2,883	1,236	-
Lebanon and Schuylkill	11,850	10,624	10,624	1,226	-
Lehigh and Northampton	16,575	14,801	14,801	1,774	-
Luzerne, Wyoming and Carbon	11,712	10,988	10,988	724	-
Lycoming	2,420	2,130	2,130	290	-
McKean	1,899	642	642	1,257	-
Mercer	4,107	3,665	3,665	442	-
Mifflin, Juniata and Huntingdon	3,811	3,811	3,811	-	-
Monroe	3,495	2,757	2,757	738	-
Montgomery	16,657	15,185	15,185	1,472	-
Philadelphia	84,077	69,657	69,657	14,420	-
Potter	1,515	127	127	1,388	-
Tioga	1,584	-	-	1,584	-
Union, Snyder and Northumberland	8,426	8,309	8,309	117	-
Venango	2,516	2,306	2,306	210	-
Warren and Forest	2,285	961	961	1,324	-
Washington and Greene	6,807	5,455	5,455	1,352	-
Wayne and Pike	5,901	4,819	4,819	1,082	-
Westmoreland	8,387	8,365	8,365	22	-
York	6,356	6,064	6,064	292	-
Total Subcontractor Costs	\$ 457,028	\$ 370,593	\$ 370,593	\$ 86,435	\$ -

Respect Together

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, 2023

Budget Category	07/01/22 - 06/30/23 Approved Budget	07/01/22 - 06/30/23 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block					
Grant (Title XX)	\$ 535,950	\$ 507,767	\$ 507,767	\$ 28,183	\$ -
Act 44 - Pennsylvania					
General Fund	1,187,000	1,122,880	1,122,880	64,120	-
Subcontractor Costs					
Social Services Block					
Grant (Title XX)	1,185,050	1,167,083	1,167,083	17,967	-
Act 44 - Pennsylvania					
General Fund	10,734,000	10,519,126	10,519,126	214,874	-
Contract Totals	\$ 13,642,000	\$ 13,316,856	\$ 13,316,856	\$ 325,144	\$ -

Respect Together

Funding Reconciliation for DHS Contract

DHS Contract Number 4100086384 - Social Services Block

Grant (Title XX) and Act 44

Years Ended June 30, 2023 and 2022

Funding Reconciliation	Contract Period 07/01/23 - 06/30/23	Contract Period 07/01/21 - 06/30/22
Available Funding		
Amount paid by DHS before June 30	\$ 12,106,437	\$ 12,106,437
Amount paid by DHS after June 30	1,535,563	1,535,563
Total Available Funding	13,642,000	13,642,000
Allowable Costs		
Approved	13,316,856	13,461,682
Questioned	-	-
Total Allowable Costs	13,316,856	13,461,682
Due to the Department of Human Services	\$ 325,144	\$ 180,318

**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
Respect Together
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 Respect Together (the Organization), which comprise the Organization's statement of financial position as of June 30, 2023, 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 19, 2024.

Report on Internal Control Over Financial Reporting

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RKL LLP

January 19, 2024
Harrisburg, Pennsylvania
(Capital Region)

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
Respect Together
Harrisburg, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Respect Together's (the Organization) 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 Organization's major federal programs for the year ended June 30, 2023. The Organization'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 Organization 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, 2023.

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 Organization 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 Organization'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 Organization'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 Organization'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 Organization'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 Organization'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 Organization'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 Organization'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 19, 2024
Harrisburg, Pennsylvania
(Capital Region)

Respect Together

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2023			
	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	2021-SV-01-36104	16.017	\$ 126,295	\$ 128,781
Sexual Assault Services Formula Program	2022-SV-01-37929	16.017	1,012,138	1,074,531
Crime Victim Assistance	2018/2019/2020-VF-05-32910	16.575	-	320,908
Crime Victim Assistance	2018/2019/2020-VF-05-33051	16.575	-	254,948
Violence Against Women Formula Grants	2020/2021/2022/2023-VA-03-36156	16.588	-	157,580
Passed through Office on Violence Against Women				
Legal Assistance for Victims	2019-WL-AX-0026	16.524	-	232,922
Legal Assistance for Victims	15JOVW-22-GG-00317-LEGA	16.524	-	948
OVW Technical Assistance Initiative	2017-TA-AX-K049	16.526	-	9,994
OVW Technical Assistance Initiative	15JOVW-21-GK-02215-MUMU	16.526	11,465	140,044
OVW Technical Assistance Initiative	2018-TA-AX-K027	16.526	11,827	54,720
State Domestic Violence and Sexual Assault Coalitions	15JOVW-21-GG-00738-MUMU	16.556	-	86,367
State Domestic Violence and Sexual Assault Coalitions	15JOVW-22-GG-00921-MUMU	16.556	-	90,845
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	54,005	94,191
Passed through Urban Institute				
Office on Violence Against Women Special Projects	15JOVW-21-GK-04483-GOVW	16.029	-	129,207
Passed through Iowa Coalition Against Sexual Assault				
OVW Technical Assistance Initiative	2017-TA-AX-K069	16.526	-	41,158
Passed through The Minnesota Indian Women's Sexual Assault Coalition				
OVW Technical Assistance Initiative	15JOVW-21-GK-02250-MUMU	16.526	-	4,143
Passed through International Association of Forensic Nurses				
Crime Victim Assistance/Discretionary Grants	2019-MU-GX-K009	16.582	-	4,266
National Institute of Justice Research, Evaluation, and Development				
Project Grants	15POVC-21-GK-04059-SAFE	16.560	-	54,410
Passed through County of Adams				
Violence Against Women Formula Grants	36055	16.588	-	27,410
Total U.S. Department of Justice			1,215,730	2,907,373

Respect Together

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2023			
	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	\$ 1,167,083	\$ 1,674,850
COVID-19 - Family Violence Prevention and Services/Discretionary	4100086384	93.592	985,299	1,054,500
Passed through Pennsylvania Department of Health				
Injury Prevention and Control Research and State and Community Based Programs	4100085125	93.136	981,129	1,308,500
Preventive Health and Health Services Block Grant	4100085125	93.991	246,345	274,743
Passed through Centers for Disease Control and Prevention				
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-03-04	93.136	-	395,643
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-04-05	93.136	-	1,020,974
Total U.S. Department of Health and Human Services			3,379,856	5,729,210
Total Federal Awards Expended			\$ 4,595,586	\$ 8,636,583

Respect Together

Notes to Schedule of Expenditures of Federal Awards

June 30, 2023

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Respect Together under programs of the federal government for the year ended June 30, 2023. 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 Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

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

Note 4 - Pennsylvania Department of Health

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

	Contract Number <u>4100085125</u>
Rape Prevention and Education (RPE)	
Total received during the year	\$ 1,307,533
Accrued revenue at the beginning of the year	(181,648)
Accrued revenue at the end of the year	<u>182,615</u>
Federal Expenditures - Federal Assistance Listing Number 93.136	<u>\$ 1,308,500</u>
Preventive Health and Health Services Block Grant (PHHSBG)	
Total received during the year	\$ 273,323
Accrued revenue at the beginning of the year	(52,781)
Accrued revenue at the end of the year	<u>54,201</u>
Federal Expenditures - Federal Assistance Listing Number 93.991	<u>\$ 274,743</u>

Respect Together

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.136	Injury Prevention and Control Research and State and Community Based Programs
93.592	Family Violence Prevention and Services/Discretionary

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.

Respect Together

Summary Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2023

Section II - Financial Statement Findings Related to June 30, 2022

No findings are reported.

Section III - Federal Awards Findings and Questioned Costs Related to June 30, 2022

No findings are reported.