

PENNSYLVANIA COALITION AGAINST RAPE

FINANCIAL REPORT

JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Pennsylvania Coalition Against Rape (the Coalition), which comprise the statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit guidelines issued by the Pennsylvania Department of Public Welfare, the Pennsylvania Department of Health, and the Pennsylvania Commission on Crime and Delinquency. Those standards and other guidelines require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Pennsylvania Coalition Against Rape as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial statement schedules listed in the table of contents are also presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2013, on our consideration of Coalition's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coalition's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Boyer & Ritter". The signature is written in a cursive, flowing style with a large, sweeping underline.

Camp Hill, Pennsylvania
November 18, 2013

PENNSYLVANIA COALITION AGAINST RAPE

**STATEMENTS OF FINANCIAL POSITION
June 30, 2013 and 2012**

	2013	2012
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,294,320	\$ 2,791,631
Investments	216,227	213,827
Grants receivable	919,175	954,220
Accounts receivable	42,032	53,532
Inventory	45,882	53,995
Prepaid expenses	161,603	137,843
Total current assets	3,679,239	4,205,048
Fixed Assets		
Furniture and equipment	732,806	773,892
Less accumulated depreciation	(556,375)	(550,975)
Total fixed assets - net	176,431	222,917
Total assets	\$ 3,855,670	\$ 4,427,965
LIABILITIES AND NET ASSETS		
Liabilities - all current		
Accounts payable	\$ 527,080	\$ 562,844
Deferred revenues	1,082,179	1,560,038
Accrued payroll	180,149	173,662
Accrued payroll taxes	9,154	9,161
Total liabilities	1,798,562	2,305,705
Net Assets		
Unrestricted	1,633,468	1,753,605
Temporarily restricted	423,640	368,655
Total net assets	2,057,108	2,122,260
Total liabilities and net assets	\$ 3,855,670	\$ 4,427,965

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF ACTIVITIES
June 30, 2013 and 2012

	2013		
	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support			
Government grants	\$ 14,802,934	\$ -	\$ 14,802,934
Assessment income	140,204	-	140,204
Sale of reference materials	49,572	-	49,572
Conference revenues	1,035	-	1,035
Miscellaneous	15,531	-	15,531
Contributions	180,639	56,889	237,528
Membership	4,700	-	4,700
Interest	4,908	-	4,908
Unrealized gain on investments	1,377	-	1,377
Special events			
Gross revenues	-	255,601	255,601
Direct costs	-	(167,422)	(167,422)
Net assets released from restrictions:			
Hero Project	3,425	(3,425)	-
Maintain Victim Services	9,468	(9,468)	-
Rape Prevention	1,625	(1,625)	-
Disaster relief fund	(2,084)	2,084	-
Total revenues and other support	15,213,334	132,634	15,345,968
Expenses			
Program services	13,988,982	77,649	14,066,631
Supporting services			
Management and general	1,137,779	-	1,137,779
Fund development	206,710	-	206,710
Total expenses	15,333,471	77,649	15,411,120
Changes in net assets	(120,137)	54,985	(65,152)
Net Assets:			
Beginning	1,753,605	368,655	2,122,260
Ending	<u>\$ 1,633,468</u>	<u>\$ 423,640</u>	<u>\$ 2,057,108</u>

See Notes to Financial Statements.

2012		
Unrestricted	Temporarily Restricted	Total
\$ 14,479,652	\$ -	\$ 14,479,652
150,184	-	150,184
85,536	-	85,536
294,674	-	294,674
97,801	-	97,801
34,859	42,677	77,536
2,350	-	2,350
7,733	-	7,733
-	249,030	249,030
-	(161,429)	(161,429)
-	-	-
-	-	-
-	-	-
427	(427)	-
15,153,216	129,851	15,283,067
13,479,847	58,540	13,538,387
1,399,089	-	1,399,089
156,160	-	156,160
15,035,096	58,540	15,093,636
118,120	71,311	189,431
1,635,485	297,344	1,932,829
\$ 1,753,605	\$ 368,655	\$ 2,122,260

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

June 30, 2013 and 2012

	2013			
	Program Services	Supporting Services		Total
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,627,647	\$ 450,189	\$ 106,655	\$ 3,184,491
Payroll taxes	234,705	40,150	9,897	284,752
Employee benefits	385,177	80,781	19,384	485,342
Total personnel expenses	3,247,529	571,120	135,936	3,954,585
Operating Expenses				
Payments to subcontractor agencies	9,058,750	-	-	9,058,750
Consultant fees	703,664	100,866	16,466	820,996
Building rental and maintenance	214,209	59,823	10,785	284,817
Printing	92,167	41,847	139	134,153
Supplies	48,907	26,756	18,009	93,672
Room and board	95,526	25,066	1,534	122,126
Depreciation	-	71,908	-	71,908
Meeting expenses	8,874	14,911	415	24,200
In-state travel	29,656	24,022	1,135	54,813
Equipment and rental maintenance	42,715	20,050	4,240	67,005
Advertising	1,430	5,530	2,645	9,605
Out-of-state travel	52,909	6,157	791	59,857
Public awareness	62,440	34,704	-	97,144
Postage	19,438	6,680	556	26,674
Telephone	55,685	20,139	6,220	82,044
Conference and workshops	29,898	5,555	1,090	36,543
Miscellaneous	1,500	2,345	-	3,845
Purchases	-	-	4,041	4,041
Dues and subscriptions	6,194	5,636	935	12,765
Audit fees	9,288	13,009	453	22,750
Insurance	12,678	2,580	1,320	16,578
Education library	34,774	2,676	-	37,450
Special initiatives	31,500	-	-	31,500
Donations expense	600	1,325	-	1,925
Bad debt expense	-	3,807	-	3,807
Loss on disposal of equipment	-	467	-	467
In-kind contributed services	33,800	70,800	-	104,600
Grant expense - Other	122,500	-	-	122,500
Grant expense - VOH	50,000	-	-	50,000
Total operating expenses	10,819,102	566,659	70,774	11,456,535
Total functional expenses	\$ 14,066,631	\$ 1,137,779	\$ 206,710	\$ 15,411,120

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

June 30, 2013 and 2012

	2012			
	Program Services	Supporting Services		Total
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,339,520	\$ 515,856	\$ 83,403	\$ 2,938,779
Payroll taxes	205,031	44,367	7,219	256,617
Employee benefits	337,995	89,355	15,007	442,357
Total personnel expenses	2,882,546	649,578	105,629	3,637,753
Operating Expenses				
Payments to subcontractor agencies	9,179,738	-	-	9,179,738
Consultant fees	548,829	116,183	3,792	668,804
Building rental and maintenance	202,849	70,397	9,174	282,420
Printing	72,021	52,129	217	124,367
Supplies	42,516	30,020	16,124	88,660
Room and board	133,968	47,882	1,205	183,055
Depreciation	-	70,922	-	70,922
Meeting expenses	26,048	144,392	282	170,722
In-state travel	32,442	31,361	1,399	65,202
Equipment and rental maintenance	60,565	20,540	1,528	82,633
Advertising	2,503	4,805	-	7,308
Out-of-state travel	76,331	10,426	5	86,762
Public awareness	49,048	53,400	-	102,448
Postage	22,300	8,821	3,423	34,544
Telephone	55,659	26,185	1,615	83,459
Conference and workshops	56,110	4,065	289	60,464
Miscellaneous	414	14,666	-	15,080
Purchases	-	-	6,755	6,755
Dues and subscriptions	7,203	5,484	867	13,554
Audit fees	6,788	14,812	-	21,600
Insurance	10,587	3,210	747	14,544
Education library	31,822	4,498	109	36,429
Donations expense	600	3,015	3,000	6,615
Bad debt expense	-	7,662	-	7,662
Unrealized loss on investments	-	702	-	702
Loss on disposal of equipment	-	1,536	-	1,536
In-kind contributed services	-	2,398	-	2,398
Grant expense - VOH	37,500	-	-	37,500
Total operating expenses	10,655,841	749,511	50,531	11,455,883
Total functional expenses	\$ 13,538,387	\$ 1,399,089	\$ 156,160	\$ 15,093,636

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF CASH FLOWS

June 30, 2013 and 2012

	2013	2012
Cash Flows From Operating Activities		
Changes in net assets	\$ (65,152)	\$ 189,431
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	71,908	70,922
Loss on disposal of assets	467	1,536
Unrealized loss on investments	-	702
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants receivable	35,045	227,405
Accounts receivable	11,500	1,324
Inventory	8,113	10,564
Prepaid expenses	(23,760)	(42,033)
(Decrease) increase in:		
Accounts payable	(35,764)	(174,718)
Deferred revenues	(477,859)	1,471,457
Accrued expenses	-	(4,328)
Accrued payroll	6,487	29,517
Accrued payroll taxes	(7)	2,239
Net cash provided by (used in) operating activities	(469,022)	1,784,018
Cash Flows From Investing Activities		
Maturity (purchase) of certificates of deposit and mutual funds	(2,400)	98,042
Purchase of equipment	(25,889)	(105,552)
Net cash used in investing activities	(28,289)	(7,510)
Increase (decrease) in cash and cash equivalents	(497,311)	1,776,508
Cash and Cash Equivalents:		
Beginning	2,791,631	1,015,123
Ending	<u>\$ 2,294,320</u>	<u>\$ 2,791,631</u>
Supplementary Schedule of Noncash Investing and Financing Activities		
Capital expenditures acquired on account	\$ -	\$ 2,530

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities

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

Note 2. Summary of Significant Accounting Policies

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

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

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

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

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

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Coalition and/or the passage of time.

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

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

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

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

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

The Coalition follows the provisions of FASB's *Income Tax* Topic of the ASC which requires an assessment of the Coalition's exposure to income taxes at the entity level as a result of uncertain tax positions taken in current and previously-filed tax returns. Examples of tax positions taken at the entity level include continuing qualification as a tax-exempt organization and whether there is any taxable unrelated business income activities conducted. Any tax benefits associated with uncertain tax positions that are in excess of a realization threshold must be recorded as a liability for unrecognized tax benefits in the financial statements, along with any associated interest and penalties. Presently, management believes that it is more likely than not that its tax positions will be sustained upon examination, including any appeals and litigation, and therefore believes that the Coalition has no exposure to income taxes from uncertain tax positions. Tax years beginning after June 30, 2010, are open to examination.

Subsequent Events: In preparing these financial statements, the Coalition has evaluated events and transactions for potential recognition or disclosure through November 18, 2013, the date the financial statements were available to be issued.

Note 3. Investments

Investments as of June 30, 2013 and 2012, consist of the following:

	2013	2012
Certificates of Deposit	\$ 207,182	\$ 206,160
Mutual Funds	9,045	7,667
	<u>\$ 216,227</u>	<u>\$ 213,827</u>

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013 and 2012.

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

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements (Continued)

Assets at Fair Value as of June 30, 2013				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 9,045	\$ -	\$ -	\$ 9,045
Total Assets, at fair value	\$ 9,045	\$ -	\$ -	\$ 9,045

Assets at Fair Value as of June 30, 2012				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 7,667	\$ -	\$ -	\$ 7,667
Total Assets, at fair value	\$ 7,667	\$ -	\$ -	\$ 7,667

Note 5. Contributed Services

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

During 2013 and 2012, the Coalition received \$238,017 and \$132,050, in contributed services and materials, respectively. The 2013 and 2012 amounts are properly reflected in special events revenue and direct costs.

Note 6. Line-of-Credit

The Coalition entered into a line-of-credit arrangement in the amount of \$100,000 with Manufacturers and Traders Trust Company. Advances against this line-of-credit arrangement are payable upon demand. The line-of-credit bears interest at prime plus 1%, and is collateralized by the Coalition's first lien on business assets. As of June 30, 2013 and 2012, there were no outstanding balances on the line-of-credit.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 7. Commitments

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

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

In addition to the Enola lease, the Coalition entered into an agreement during 2011, to lease office space at 2001 S. Street, N.W., Washington D.C., to continue operation of their OVW Prosecutors grant. The lease began on June 1, 2011 and expired August 15, 2012, with a monthly lease payment of \$4,777.

In August 2012, the Coalition entered into a new lease agreement for the operation of their OVW Prosecutors grant. The space is located at 1100 H Street, N.W., Washington, D.C. The lease covers the period September 1, 2012 through August 31, 2016. During the first year, the rent is \$4,725 per month, with increasing monthly rental payments in each of the four years covered under the lease.

Building rental expense related to these leases for the years ended June 30, 2013 and 2012, amounted to \$274,218 and \$271,438, respectively.

The Coalition also leases office equipment over a sixty-month period. Office equipment rental expense related to these leases for the years ended June 30, 2013 and 2012, amounted to \$49,162 and \$41,438, respectively.

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

Year	Office Space	Equipment	Totals
2014	\$ 276,423	\$ 33,480	\$ 309,903
2015	278,473	28,652	307,125
2016	262,415	3,203	265,618
2017	10,478	-	10,478
	<u>\$ 827,789</u>	<u>\$ 65,335</u>	<u>\$ 893,124</u>

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 8. Temporarily Restricted Net Assets

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

	2013	2012
Disaster Relief Fund	\$ 4,707	\$ 2,623
Hero Project	-	3,425
Victim Services	-	9,468
Prevention	-	1,625
Vision of Hope	418,933	351,514
	<u>\$ 423,640</u>	<u>\$ 368,655</u>

Note 9. Vision of Hope Fund

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

Note 10. Interfund Borrowings

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

Note 11. National Sexual Assault Conference

The Coalition hosted a National Sexual Assault Conference in September 2011. The next conference was held in September 2013.

Note 12. Third Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DPW Contract #4100053600 and DOH Contracts #4100055627 and #4100061734). Under these arrangements, the Coalition is reimbursed for its actual costs of providing services. Without these arrangements, the Coalition's ability to carry out its program services would be significantly impaired.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 13. Pension Plan

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

Employer contributions to the Plan are based on the participants' salaries at a rate approved annually by the Board. The approved rate was 5% until April 2004, when it changed to 4.75%. Employees must be twenty-one years of age and have completed one year of service before they become eligible for employer contributions. Total pension expense for the years ended June 30, 2013 and 2012, amounted to \$130,953 and \$114,500, respectively.

Note 14. Self-Insurance

During the year ended June 30, 2000, the Coalition elected to reimburse the Pennsylvania Unemployment Compensation Fund for actual unemployment compensation claims paid (self-insured). When employees receive unemployment compensation benefits, the Pennsylvania Unemployment Compensation Fund is reimbursed for the amount of the payment and the Coalition records the payment as an operating expense. Unemployment compensation expense amounted to \$51,348 and \$40,020, for the years ended June 30, 2013 and 2012, respectively.

Note 15. Special Events

The following is a schedule of events classified as Special Events in the Statements of Activities for the years ended June 30, 2013 and 2012. The amounts are shown net of direct expenses.

	2013		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 255,601	\$ 167,422	\$ 88,179

	2012		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 249,030	\$ 161,429	\$ 87,601

SUPPLEMENTARY INFORMATION

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT
 (TITLE XX) - ADMINISTRATIVE COSTS
 Year Ended June 30, 2013**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 235,691	\$ 235,691	\$ 235,691	\$ -	\$ -
Benefits	65,072	65,072	65,072	-	-
Total personnel	300,763	300,763	300,763	-	-
Operations					
Professional fees	52,774	52,774	52,774	-	-
Audit fees	5,576	5,576	5,576	-	-
Supplies	4,155	4,155	4,155	-	-
In-state travel	4,200	4,200	4,200	-	-
Out-of-state travel	3,694	3,694	3,694	-	-
Lodging	11,206	11,206	11,206	-	-
Meals	3,850	3,850	3,850	-	-
Equipment rental and maintenance	1,295	1,295	1,295	-	-
Computer software	5,320	5,320	5,320	-	-
Equipment leases	4,872	4,872	4,872	-	-
Office rent	22,815	22,815	22,815	-	-
Custodial services	1,052	1,052	1,052	-	-
Staff dev. and training	5,303	5,303	5,303	-	-
Printing	38,470	38,470	38,470	-	-
Telephone	8,672	8,672	8,672	-	-
Postage	1,879	1,879	1,879	-	-
Advertising and public relations	3,000	3,000	3,000	-	-
Public awareness	34,704	34,704	34,704	-	-
Special initiatives	-	-	-	-	-
Education library	4,750	4,750	4,750	-	-
Dues/memberships	1,834	1,834	1,834	-	-
Insurance	962	962	962	-	-
Meeting expenses	828	828	828	-	-
Equipment purchase	-	-	-	-	-
Total operations	221,211	221,211	221,211	-	-
Total administrative costs	\$ 521,974	\$ 521,974	\$ 521,974	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT
 (TITLE XX) - SUBCONTRACTOR COSTS
 Year Ended June 30, 2013**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 10,976	\$ 10,976	\$ 10,976	\$ -	\$ -
Allegheny - CVVC	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	22,086	22,086	1,500	-
Blair	10,976	10,976	10,976	-	-
Bradford	14,170	14,170	14,170	-	-
Bucks	48,946	47,446	47,446	1,500	-
Butler	20,225	20,225	20,225	-	-
Cambria and Somerset	23,368	23,368	23,368	-	-
Centre	13,103	13,103	13,103	-	-
Chester	43,358	41,858	41,858	1,500	-
Clarion, Jefferson and Clearfield	21,188	21,188	21,188	-	-
Clinton	10,976	10,976	10,976	-	-
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	25,046	25,046	-	-
Delaware	48,501	47,001	47,001	1,500	-
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	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT
 (TITLE XX) - SUBCONTRACTOR COSTS (Continued)
 Year Ended June 30, 2013**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	26,016	26,016	26,016	-	-
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 and Juniata	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	-	-
Pike	10,976	10,976	10,976	-	-
Potter	10,976	10,976	10,976	-	-
Sullivan	10,976	10,976	10,976	-	-
Tioga	10,976	10,976	10,976	-	-
Union, Snyder and Northumberland	20,859	20,859	20,859	-	-
Venango	11,568	11,568	11,568	-	-
Warren and Forest	13,716	13,716	13,716	-	-
Washington and Greene	19,997	19,997	19,997	-	-
Wayne	10,976	10,976	10,976	-	-
Westmoreland	33,334	33,334	33,334	-	-
York	27,159	27,159	27,159	-	-
Total subcontractor costs	\$ 1,199,026	\$ 1,193,026	\$ 1,193,026	\$ 6,000	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DPW CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA
 GENERAL FUND - ADMINISTRATIVE COSTS
 Year Ended June 30, 2013**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 342,673	\$ 342,673	\$ 342,673	\$ -	\$ -
Benefits	92,952	92,952	92,952	-	-
Total personnel	435,625	435,625	435,625	-	-
Operations					
Professional fees	68,596	68,596	68,596	-	-
Audit fees	7,315	7,315	7,315	-	-
Supplies	7,947	7,947	7,947	-	-
In-state travel	26,281	26,281	26,281	-	-
Out-of-state travel	4,832	4,832	4,832	-	-
Lodging	21,602	21,602	21,602	-	-
Meals	4,477	4,477	4,477	-	-
Equipment rental and maintenance	4,223	4,223	4,223	-	-
Computer software	6,349	6,349	6,349	-	-
Equipment leases	7,057	7,057	7,057	-	-
Office rent	29,795	29,795	29,795	-	-
Custodial services	1,405	1,405	1,405	-	-
Staff dev. and training	7,949	7,949	7,949	-	-
Printing	1,531	1,531	1,531	-	-
Telephone	9,529	9,529	9,529	-	-
Postage	3,571	3,571	3,571	-	-
Advertising and public relations	2,480	2,480	2,480	-	-
Public awareness	-	-	-	-	-
Education library	3,190	3,190	3,190	-	-
Dues/memberships	3,232	3,232	3,232	-	-
Insurance	1,392	1,392	1,392	-	-
Meeting expenses	11,526	11,526	11,526	-	-
Equipment purchases	11,486	11,486	11,486	-	-
Total operations	245,765	245,765	245,765	-	-
Total administrative costs	\$ 681,390	\$ 681,390	\$ 681,390	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DPW CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA
 GENERAL FUND - SUBCONTRACTOR COSTS
 Year Ended June 30, 2013**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 54,274	\$ 54,274	\$ 54,274	\$ -	\$ -
Allegheny - CVVC	152,691	152,691	152,691	-	-
Allegheny - PAAR	447,165	447,165	447,165	-	-
Armstrong	54,274	54,274	54,274	-	-
Beaver	127,800	127,800	127,800	-	-
Bedford	54,274	54,274	54,274	-	-
Berks	124,495	119,824	119,824	4,671	-
Blair	54,274	54,274	54,274	-	-
Bradford	72,056	72,056	72,056	-	-
Bucks	265,724	257,511	257,511	8,213	-
Butler	105,777	105,777	105,777	-	-
Cambria and Somerset	123,287	123,287	123,287	-	-
Centre	66,115	66,115	66,115	-	-
Chester	234,602	227,156	227,156	7,446	-
Clarion, Jefferson and Clearfield	111,147	111,147	111,147	-	-
Clinton	54,274	54,274	54,274	-	-
Columbia and Montour	75,847	75,847	75,847	-	-
Crawford	109,570	109,570	109,570	-	-
Cumberland	82,936	82,936	82,936	-	-
Dauphin and Perry	132,625	132,625	132,625	-	-
Delaware	263,246	255,072	255,072	8,174	-
Elk and Cameron	69,534	69,534	69,534	-	-
Erie	208,654	208,654	208,654	-	-
Fayette	88,268	88,268	88,268	-	-
Franklin and Fulton	87,178	87,178	87,178	-	-
Indiana	73,260	73,260	73,260	-	-
Lackawanna and Susquehanna	99,995	99,995	99,995	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DPW CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA
 GENERAL FUND - SUBCONTRACTOR COSTS (Continued)
 Year Ended June 30, 2013**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	138,029	138,029	138,029	-	-
Lawrence	83,314	83,314	83,314	-	-
Lebanon and Schuylkill	212,538	212,538	212,538	-	-
Lehigh and Northampton	181,826	181,826	181,826	-	-
Luzerne, Wyoming and Carbon	224,643	224,643	224,643	-	-
Lycoming	59,361	59,361	59,361	-	-
McKean	54,274	54,274	54,274	-	-
Mercer	59,983	59,983	59,983	-	-
Mifflin and Juniata	122,308	122,308	122,308	-	-
Monroe	54,274	54,274	54,274	-	-
Montgomery	228,218	228,218	228,218	-	-
Philadelphia	587,106	587,106	587,106	-	-
Pike	54,274	54,274	54,274	-	-
Potter	54,274	54,274	54,274	-	-
Sullivan	54,274	54,274	54,274	-	-
Tioga	54,274	54,274	54,274	-	-
Union, Snyder and Northumberland	109,312	109,312	109,312	-	-
Venango	57,570	57,570	57,570	-	-
Warren and Forest	69,534	69,534	69,534	-	-
Washington and Greene	104,507	104,507	104,507	-	-
Wayne	54,274	54,274	54,274	-	-
Westmoreland	178,785	178,785	178,785	-	-
York	144,316	144,316	144,316	-	-
Total subcontractor costs	\$ 6,334,610	\$ 6,306,106	\$ 6,306,106	\$ 28,504	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100055627 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2013**

Budget Category	10/1/11 - 9/30/12			Allowable Costs		
	PCAR Approved Budget	10/1/11 - 6/30/12 Reported Costs	7/1/12 - 9/30/12 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 20,545	\$ 16,404	\$ 4,155	\$ 20,559	\$ (14)	\$ -
Benefits	6,472	4,471	1,101	5,572	900	-
Total personnel	27,017	20,875	5,256	26,131	886	-
Operations						
Professional fees	-	-	-	-	-	-
Audit fees	425	-	426	426	(1)	-
Supplies	231	97	16	113	118	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment rental and maintenance	120	27	25	52	68	-
Equipment leases	420	300	88	388	32	-
Office rent	1,836	1,568	426	1,994	(158)	-
Custodial services	120	82	22	104	16	-
Staff dev. and training	-	-	-	-	-	-
Printing	60	1,256	8	1,264	(1,204)	-
Telephone	360	275	84	359	1	-
Postage	240	85	4	89	151	-
Education library	-	-	-	-	-	-
Dues/memberships	-	-	-	-	-	-
Insurance	180	71	18	89	91	-
Meeting expenses	-	-	-	-	-	-
Total operations	3,992	3,761	1,117	4,878	(886)	-
Total administrative costs	\$ 31,009	\$ 24,636	\$ 6,373	\$ 31,009	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100055627 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2013**

Budget Category	10/1/11 - 9/30/12			Allowable Costs			
	PCAR	10/1/11 - 6/30/12	7/1/12 - 9/30/12	Total	(Over)		
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Questioned Costs	
Subcontractors							
Adams	\$ 1,612	\$ 1,280	\$ 332	\$ 1,612	\$ -	\$ -	
Allegheny - CVVC	8,250	6,551	1,699	8,250	-	-	
Allegheny - PAAR	18,953	15,051	3,902	18,953	-	-	
Armstrong	2,435	1,933	502	2,435	-	-	
Beaver	5,203	4,132	1,071	5,203	-	-	
Bedford	1,810	1,437	373	1,810	-	-	
Berks	5,310	4,217	1,093	5,310	-	-	
Blair	1,983	1,575	408	1,983	-	-	
Bradford	3,034	2,409	625	3,034	-	-	
Bucks	10,771	8,554	2,217	10,771	-	-	
Butler	4,348	3,453	895	4,348	-	-	
Cambria and Somerset	4,632	3,679	953	4,632	-	-	
Centre	2,823	2,242	581	2,823	-	-	
Chester	9,845	7,818	2,027	9,845	-	-	
Clarion, Jefferson and Clearfield	4,468	3,548	920	4,468	-	-	
Clinton	1,619	1,286	333	1,619	-	-	
Columbia and Montour	3,335	2,648	687	3,335	-	-	
Crawford	4,172	3,313	859	4,172	-	-	
Cumberland	2,881	2,288	593	2,881	-	-	
Dauphin and Perry	6,560	5,209	1,351	6,560	-	-	
Delaware	10,973	8,713	2,260	10,973	-	-	
Elk and Cameron	2,208	1,754	454	2,208	-	-	
Erie	8,942	7,101	1,841	8,942	-	-	
Fayette	3,693	2,932	761	3,693	-	-	
Franklin and Fulton	3,350	2,660	690	3,350	-	-	
Huntingdon	1,589	1,262	327	1,589	-	-	
Indiana	2,788	2,214	574	2,788	-	-	
Lackawanna and Susquehanna	4,022	3,194	828	4,022	-	-	

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100055627 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2013**

Budget Category	10/1/11 - 9/30/12			Allowable Costs		
	PCAR Approved Budget	10/1/11 - 6/30/12 Reported Costs	7/1/12 - 9/30/12 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)						
Lancaster	4,897	3,889	1,008	4,897	-	-
Lawrence	3,362	2,670	692	3,362	-	-
Lebanon and Schuylkill	7,995	6,349	1,646	7,995	-	-
Lehigh and Northampton	7,237	5,747	1,490	7,237	-	-
Luzerne, Wyoming and Carbon	9,035	7,175	1,860	9,035	-	-
Lycoming	2,390	1,898	492	2,390	-	-
McKean	1,589	1,262	327	1,589	-	-
Mercer	2,441	1,939	502	2,441	-	-
Mifflin and Juniata	2,065	1,640	425	2,065	-	-
Monroe	2,352	1,868	484	2,352	-	-
Montgomery	8,841	7,021	1,820	8,841	-	-
Philadelphia	26,299	20,884	5,415	26,299	-	-
Pike	1,819	1,445	374	1,819	-	-
Potter	1,547	1,229	318	1,547	-	-
Sullivan	1,562	1,241	321	1,562	-	-
Tioga	1,601	1,271	330	1,601	-	-
Union, Snyder and Northumberland	3,808	3,024	784	3,808	-	-
Venango	2,086	1,657	429	2,086	-	-
Warren and Forest	2,065	1,640	425	2,065	-	-
Washington and Greene	4,486	3,563	923	4,486	-	-
Wayne	1,715	1,362	353	1,715	-	-
Westmoreland	6,463	5,132	1,331	6,463	-	-
York	5,742	4,559	1,183	5,742	-	-
Total subcontractor costs	\$ 253,006	\$ 200,918	\$ 52,088	\$ 253,006	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2013**

Budget Category	10/1/12-9/30/13 Approved Budget	10/1/12-6/30/13 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 20,321	\$ 15,920	\$ 15,920	\$ 4,401	\$ -
Benefits	6,400	4,444	4,444	1,956	-
Total personnel	26,721	20,364	20,364	6,357	-
Operations					
Professional fees	120	44	44	76	-
Audit fees	425	-	-	425	-
Supplies	287	69	69	218	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment rental and maintenance	120	107	107	13	-
Equipment leases	480	355	355	125	-
Office rent	1,836	1,505	1,505	331	-
Custodial services	120	75	75	45	-
Staff dev. and training	-	-	-	-	-
Printing	60	-	-	60	-
Telephone	360	311	311	49	-
Postage	300	33	33	267	-
Education library	-	-	-	-	-
Dues/memberships	-	-	-	-	-
Insurance	180	72	72	108	-
Meeting expenses	-	-	-	-	-
Total operations	4,288	2,571	2,571	1,717	-
Total administrative costs	\$ 31,009	\$ 22,935	\$ 22,935	\$ 8,074	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2013**

Budget Category	10/1/12-9/30/13	10/1/12-6/30/13 Reported Costs	Allowable Costs			
	PCAR Approved Budget		Total	(Over) Under Budget	Questioned Costs	
Subcontractors						
Adams	\$ 1,612	\$ 1,209	\$ 1,209	\$ 403	\$ -	
Allegheny - CVVC	8,250	6,188	6,188	2,062	-	
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	1,358	1,358	452	-	
Berks	5,310	3,982	3,982	1,328	-	
Blair	1,983	1,487	1,487	496	-	
Bradford	3,034	2,275	2,275	759	-	
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	2,117	2,117	706	-	
Chester	9,845	7,384	7,384	2,461	-	
Clarion, Jefferson and Clearfield	4,468	3,351	3,351	1,117	-	
Clinton	1,619	1,214	1,214	405	-	
Columbia and Montour	3,335	2,501	2,501	834	-	
Crawford	4,172	3,129	3,129	1,043	-	
Cumberland	2,881	2,161	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	6,707	6,707	2,235	-	
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	-	

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2013**

Budget Category	10/1/12-9/30/13	10/1/12-6/30/13 Reported Costs	Allowable Costs		
	PCAR Approved Budget		Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	4,897	3,673	3,673	1,224	-
Lawrence	3,362	2,521	2,521	841	-
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	1,793	1,793	597	-
McKean	1,589	1,192	1,192	397	-
Mercer	2,441	1,831	1,831	610	-
Mifflin and Juniata	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	-
Pike	1,819	1,364	1,364	455	-
Potter	1,547	1,161	1,161	386	-
Sullivan	1,562	1,172	1,172	390	-
Tioga	1,601	1,201	1,201	400	-
Union, Snyder and Northumberland	3,808	2,856	2,856	952	-
Venango	2,086	1,565	1,565	521	-
Warren and Forest	2,065	1,549	1,549	516	-
Washington and Greene	4,486	3,364	3,364	1,122	-
Wayne	1,715	1,286	1,286	429	-
Westmoreland	6,463	4,847	4,847	1,616	-
York	5,742	4,306	4,306	1,436	-
Total subcontractor costs	\$ 253,006	\$ 189,755	\$ 189,755	\$ 63,251	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100055627 - RAPE PREVENTION AND
EDUCATION GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2013**

Budget Category	11/1/11 -10/31/12			Allowable Costs		
	PCAR	11/1/11 - 6/30/12	7/1/12 - 10/31/12	(Over)		
	Approved Budget	Reported Costs	Reported Costs	Total	Under Budget	Questioned Costs
Personnel						
Salaries	\$ 82,949	\$ 58,635	\$ 31,688	\$ 90,323	\$ (7,374)	\$ -
Benefits	26,129	15,498	8,320	23,818	2,311	-
Total personnel	109,078	74,133	40,008	114,141	(5,063)	-
Operations						
Professional fees	7,200	-	2,967	2,967	4,233	-
Audit fees	2,000	-	1,945	1,945	55	-
Supplies	584	376	276	652	(68)	-
In-state travel	2,075	385	698	1,083	992	-
Out-of-state travel	1,125	-	755	755	370	-
Lodging	1,422	271	658	929	493	-
Meals	153	-	-	-	153	-
Equipment rental and maintenance	240	104	197	301	(61)	-
Equipment leases	2,700	977	816	1,793	907	-
Office rent	8,947	5,522	3,213	8,735	212	-
Custodial services	540	269	166	435	105	-
Staff dev. and training	275	-	-	-	275	-
Printing	2,915	36	5,986	6,022	(3,107)	-
Telephone	2,740	2,173	711	2,884	(144)	-
Postage	900	394	409	803	97	-
Public awareness	-	-	-	-	-	-
Insurance	600	252	147	399	201	-
Meeting expenses	350	-	-	-	350	-
Total operations	34,766	10,759	18,944	29,703	5,063	-
Total administrative costs	\$ 143,844	\$ 84,892	\$ 58,952	\$ 143,844	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100055627 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2013**

Budget Category	11/1/11 -10/31/12			Allowable Costs		
	PCAR	11/1/11 - 6/30/12	7/1/12 - 10/31/12	Total	(Over)	Questioned
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Costs
Adams	\$ 8,396	\$ 5,597	\$ 2,799	\$ 8,396	\$ -	\$ -
Allegheny - CVVC	38,728	25,819	12,909	38,728	-	-
Allegheny - PAAR	93,972	62,648	31,324	93,972	-	-
Armstrong	10,103	6,735	3,368	10,103	-	-
Beaver	25,934	17,289	8,645	25,934	-	-
Bedford	8,186	5,457	2,729	8,186	-	-
Berks	23,355	15,570	7,785	23,355	-	-
Blair	9,184	6,123	3,061	9,184	-	-
Bradford	12,916	8,611	4,305	12,916	-	-
Bucks	54,140	36,093	18,047	54,140	-	-
Butler	17,421	11,614	5,807	17,421	-	-
Cambria and Somerset	22,841	15,227	7,614	22,841	-	-
Centre	12,147	8,098	4,049	12,147	-	-
Chester	45,964	30,643	15,321	45,964	-	-
Clarion, Jefferson and Clearfield	19,851	13,234	6,617	19,851	-	-
Clinton	8,399	5,599	2,800	8,399	-	-
Columbia and Montour	13,747	9,165	4,582	13,747	-	-
Crawford	22,147	14,765	7,382	22,147	-	-
Cumberland	15,296	10,197	5,099	15,296	-	-
Dauphin and Perry	25,348	16,899	8,449	25,348	-	-
Delaware	54,042	36,028	18,014	54,042	-	-
Elk and Cameron	10,730	7,153	3,577	10,730	-	-
Erie	43,559	29,039	14,520	43,559	-	-
Fayette	17,332	11,555	5,777	17,332	-	-
Franklin and Fulton	15,174	10,116	5,058	15,174	-	-
Huntingdon	8,399	5,599	2,800	8,399	-	-
Indiana	14,847	9,898	4,949	14,847	-	-
Lackawanna and Susquehanna	19,384	12,923	6,461	19,384	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100055627 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2013**

Budget Category	11/1/11 -10/31/12			Allowable Costs		
	PCAR	11/1/11 - 6/30/12	7/1/12 - 10/31/12	Total	(Over)	Questioned
	Approved Budget	Reported Costs	Reported Costs		Under Budget	
Subcontractors (Continued)						
Lancaster	26,976	17,984	8,992	26,976	-	-
Lawrence	16,294	10,863	5,431	16,294	-	-
Lebanon and Schuylkill	43,385	28,923	14,462	43,385	-	-
Lehigh and Northampton	34,853	23,235	11,618	34,853	-	-
Luzerne, Wyoming and						
Carbon	47,278	31,519	15,759	47,278	-	-
Lycoming	11,128	7,419	3,709	11,128	-	-
McKean	8,399	5,599	2,800	8,399	-	-
Mercer	10,424	6,949	3,475	10,424	-	-
Mifflin and Juniata	10,730	7,153	3,577	10,730	-	-
Monroe	9,494	6,329	3,165	9,494	-	-
Montgomery	49,799	33,200	16,599	49,799	-	-
Philadelphia	123,145	82,097	41,048	123,145	-	-
Pike	8,399	5,599	2,800	8,399	-	-
Potter	8,399	5,599	2,800	8,399	-	-
Sullivan	8,399	5,599	2,800	8,399	-	-
Tioga	8,399	5,599	2,800	8,399	-	-
Union, Snyder and						
Northumberland	18,398	12,266	6,132	18,398	-	-
Venango	9,042	6,028	3,014	9,042	-	-
Warren and Forest	10,730	7,154	3,576	10,730	-	-
Washington and Greene	19,930	13,287	6,643	19,930	-	-
Wayne	8,399	5,599	2,800	8,399	-	-
Westmoreland	34,504	23,003	11,501	34,504	-	-
York	27,567	18,378	9,189	27,567	-	-
Total subcontractor costs	\$ 1,225,613	\$ 817,075	\$ 408,538	\$ 1,225,613	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - RAPE PREVENTION AND
EDUCATION GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2013**

Budget Category	11/1/12 - 10/31/13 Approved Budget	11/1/12 - 6/30/13 Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 71,018	\$ 42,824	\$ 42,824	\$ 28,194	\$ -
Benefits	22,371	11,856	11,856	10,515	-
Total personnel	93,389	54,680	54,680	38,709	-
Operations					
Professional fees	18,500	6,635	6,635	11,865	-
Audit fees	2,000	-	-	2,000	-
Supplies	577	256	256	321	-
In-state travel	910	580	580	330	-
Out-of-state travel	675	-	-	675	-
Lodging	422	-	-	422	-
Meals	153	-	-	153	-
Equipment rental and maintenance	540	288	288	252	-
Equipment leases	1,920	904	904	1,016	-
Office rent	7,156	4,070	4,070	3,086	-
Custodial services	360	197	197	163	-
Staff dev. and training	275	-	-	275	-
Printing	2,975	-	-	2,975	-
Telephone	2,700	1,243	1,243	1,457	-
Postage	540	62	62	478	-
Public awareness	-	-	-	-	-
Insurance	300	186	186	114	-
Meeting expenses	-	-	-	-	-
Total operations	40,003	14,421	14,421	25,582	-
Total administrative costs	\$ 133,392	\$ 69,101	\$ 69,101	\$ 64,291	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2013**

Budget Category	11/1/12 - 10/31/13		Allowable Costs		
	PCAR Approved Budget	11/1/12 - 6/30/13 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 7,473	\$ 3,876	\$ 3,876	\$ 3,597	\$ -
Allegheny - CVVC	34,470	17,878	17,878	16,592	-
Allegheny - PAAR	83,640	43,381	43,381	40,259	-
Armstrong	8,992	4,664	4,664	4,328	-
Beaver	23,083	11,972	11,972	11,111	-
Bedford	7,286	3,779	3,779	3,507	-
Berks	20,787	10,781	10,781	10,006	-
Blair	8,175	4,240	4,240	3,935	-
Bradford	11,496	5,963	5,963	5,533	-
Bucks	48,187	24,993	24,993	23,194	-
Butler	15,505	8,042	8,042	7,463	-
Cambria and Somerset	20,329	10,544	10,544	9,785	-
Centre	10,811	5,607	5,607	5,204	-
Chester	40,911	21,219	21,219	19,692	-
Clarion, Jefferson and Clearfield	17,668	9,164	9,164	8,504	-
Clinton	7,474	3,877	3,877	3,597	-
Columbia and Montour	12,236	6,346	6,346	5,890	-
Crawford	19,712	10,224	10,224	9,488	-
Cumberland	13,613	7,061	7,061	6,552	-
Dauphin and Perry	22,560	11,701	11,701	10,859	-
Delaware	48,099	24,947	24,947	23,152	-
Elk and Cameron	9,550	4,953	4,953	4,597	-
Erie	38,769	20,108	20,108	18,661	-
Fayette	15,426	8,001	8,001	7,425	-
Indiana	13,214	6,853	6,853	6,361	-
Lackawanna and Susquehanna	17,252	8,948	8,948	8,304	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2013**

Budget Category	11/1/12 - 10/31/13		Allowable Costs		
	PCAR Approved Budget	11/1/12 - 6/30/13 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	24,009	12,453	12,453	11,556	-
Lawrence	14,503	7,522	7,522	6,981	-
Lebanon and Schuylkill	38,615	20,028	20,028	18,587	-
Lehigh and Northampton	31,021	16,089	16,089	14,932	-
Luzerne, Wyoming and Carbon	42,079	21,825	21,825	20,254	-
Lycoming	9,905	5,137	5,137	4,768	-
McKean	7,474	3,877	3,877	3,597	-
Mercer	9,278	4,812	4,812	4,466	-
Mifflin and Juniata	17,024	8,830	8,830	8,194	-
Monroe	8,450	4,383	4,383	4,067	-
Montgomery	44,323	22,988	22,988	21,335	-
Philadelphia	109,604	56,847	56,847	52,757	-
Pike	7,474	3,877	3,877	3,597	-
Potter	7,474	3,877	3,877	3,597	-
Sullivan	7,474	3,877	3,877	3,597	-
Tioga	7,474	3,877	3,877	3,597	-
Union, Snyder and Northumberland	16,375	8,493	8,493	7,882	-
Venango	8,048	4,174	4,174	3,874	-
Warren and Forest	9,550	4,953	4,953	4,597	-
Washington and Greene	17,740	9,200	9,200	8,540	-
Wayne	7,474	3,876	3,876	3,598	-
Westmoreland	30,710	15,928	15,928	14,782	-
York	24,547	12,728	12,728	11,819	-
Total subcontractor costs	\$ 1,077,343	\$ 558,773	\$ 558,773	\$ 518,570	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2012-SV-01-23708 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2013**

Budget Category	8/1/12 - 7/31/13		Allowable Costs		
	PCAR	8/1/12 - 6/30/13	Total	(Over)	
	Approved Budget	Reported Costs		Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 2,748	\$ 2,748	\$ 2,748	\$ -	\$ -
Allegheny - CVVC	11,033	11,033	11,033	-	-
Allegheny - PAAR	17,999	16,559	16,559	1,440	-
Armstrong	2,942	2,697	2,697	245	-
Beaver	7,235	7,235	7,235	-	-
Bedford	3,953	3,953	3,953	-	-
Berks	8,404	8,404	8,404	-	-
Blair	3,855	3,534	3,534	321	-
Bradford	4,115	4,115	4,115	-	-
Bucks	13,704	13,704	13,704	-	-
Butler	8,864	8,129	8,129	735	-
Cambria and Somerset	8,914	5,271	5,271	3,643	-
Centre	4,845	4,845	4,845	-	-
Chester	12,949	11,870	11,870	1,079	-
Clarion, Jefferson and					
Clearfield	9,401	9,206	9,206	195	-
Clinton	3,061	2,806	2,806	255	-
Columbia and Montour	4,644	4,257	4,257	387	-
Crawford	4,611	4,611	4,611	-	-
Cumberland	5,541	5,079	5,079	462	-
Dauphin and Perry	10,683	10,683	10,683	-	-
Delaware	14,484	13,277	13,277	1,207	-
Elk and Cameron	4,361	4,361	4,361	-	-
Erie	11,469	11,469	11,469	-	-
Fayette	4,787	4,457	4,457	330	-
Franklin and Fulton	5,773	5,773	5,773	-	-
Indiana	4,024	4,024	4,024	-	-
Lackawanna and					
Susquehanna	7,402	7,402	7,402	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2012-SV-01-23708 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2013**

Budget Category	8/1/12 - 7/31/13	8/1/12 - 6/30/13	Allowable Costs		
	PCAR Approved Budget		Reported Costs	Total	(Over) Under Budget
Subcontractors (Continued)					
Lancaster	10,151	10,151	10,151	-	-
Lawrence	3,132	2,958	2,958	174	-
Lebanon and Schuylkill	12,575	11,515	11,515	1,060	-
Lehigh and Northampton	11,774	10,823	10,823	951	-
Luzerne, Wyoming and Carbon	13,379	12,263	12,263	1,116	-
Lycoming	5,089	4,665	4,665	424	-
McKean	3,188	2,402	2,402	786	-
Mercer	3,816	3,498	3,498	318	-
Mifflin and Juniata	6,062	6,062	6,062	-	-
Monroe	3,852	3,532	3,532	320	-
Montgomery	12,537	11,483	11,483	1,054	-
Philadelphia	29,270	26,831	26,831	2,439	-
Pike	2,410	2,410	2,410	-	-
Potter	3,102	2,849	2,849	253	-
Sullivan	1,415	1,288	1,288	127	-
Tioga	3,544	3,544	3,544	-	-
Union, Snyder and Northumberland	7,007	6,009	6,009	998	-
Venango	3,170	3,170	3,170	-	-
Warren and Forest	4,226	3,429	3,429	797	-
Washington and Greene	8,577	7,862	7,862	715	-
Wayne	2,830	2,830	2,830	-	-
Westmoreland	9,138	9,138	9,138	-	-
York	10,249	10,249	10,249	-	-
Total subcontractor costs	\$ 372,294	\$ 350,463	\$ 350,463	\$ 21,831	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SUMMARIZED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE
 COSTS FOR DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK
 GRANT (TITLE XX), ACT 44 - PENNSYLVANIA GENERAL FUND -
 ADMINISTRATIVE AND SUBCONTRACTOR COSTS
 Year Ended June 30, 2013**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block					
Grant (Title XX)	\$ 521,974	\$ 521,974	\$ 521,974	\$ -	\$ -
Act 44 - Pennsylvania					
General Fund	681,390	681,390	681,390	-	-
Subcontractor Costs					
Social Services Block					
Grant (Title XX)	1,199,026	1,193,026	1,193,026	6,000	-
Act 44 - Pennsylvania					
General Fund	6,334,610	6,306,106	6,306,106	28,504	-
Contract totals	\$ 8,737,000	\$ 8,702,496	\$ 8,702,496	\$ 34,504	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

FUNDING RECONCILIATION FOR DPW CONTRACT

NUMBER 4100053600

Years Ended June 30, 2013 and 2012

	2013	2012
<hr/>		
FUNDING RECONCILIATION		
Available Funding		
Amount paid by DPW before June 30	\$ 8,702,496	\$ 8,727,197
Total available funding	8,702,496	8,727,197
<hr/>		
Allowable Costs		
Approved	8,702,496	8,727,197
Total allowable costs	8,702,496	8,727,197
<hr/>		
Due to the Department of Public Welfare	\$ -	\$ -
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PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE SALARIES FOR
DPW CONTRACT NUMBER 4100053600**

Year Ended June 30, 2013

	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Salaries					
CEO	\$ 41,930	\$ 41,930	\$ 41,930	\$ -	\$ -
Vice President of Communications	16,605	16,605	16,605	-	-
Executive Assistant	23,346	23,346	23,346	-	-
Administrative Assistant	7,983	7,983	7,983	-	-
Office Manager	30,878	30,878	30,878	-	-
Training Projects Assistant	2,910	2,910	2,910	-	-
Vice President of Finance	29,698	29,698	29,698	-	-
Senior Accountant	22,163	22,163	22,163	-	-
Fiscal Assistant - Accounts Payable	18,283	18,283	18,283	-	-
Legal Director	40,758	40,758	40,758	-	-
Vice President of Services	22,106	22,106	22,106	-	-
Technical Assistance Coordinator	33,486	33,486	33,486	-	-
Training Projects Specialist	9,346	9,346	9,346	-	-
Medical Advocacy Coordinator	37,040	37,040	37,040	-	-
Director of Grants and Contracts	27,376	27,376	27,376	-	-
Contract Liaison	30,362	30,362	30,362	-	-
Director of IT	15,612	15,612	15,612	-	-
Training Projects Assistant	18,913	18,913	18,913	-	-
Fiscal Assistant - Accounts Receivable	6,511	6,511	6,511	-	-
Education Resource Coordinator	21,582	21,582	21,582	-	-
Communications Assistant	12,119	12,119	12,119	-	-
Criminal Justice Specialist	3,866	3,866	3,866	-	-
Outreach Coordinator	10,713	10,713	10,713	-	-
Web Developer	13,811	13,811	13,811	-	-
NSVRC - Multi-Media Specialist	9,403	9,403	9,403	-	-
NSVRC - Info. Tech. Specialist	19,202	19,202	19,202	-	-
Information Systems Administrator	34,817	34,817	34,817	-	-
NSVRC - Director of Special Projects	3,234	3,234	3,234	-	-
NSVRC - Librarian Tech./Training Project Asst.	14,311	14,311	14,311	-	-
Total salaries	\$ 578,364	\$ 578,364	\$ 578,364	\$ -	\$ -

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

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit guidelines issued by the Pennsylvania Department of Public Welfare, the Pennsylvania Department of Health, and the Pennsylvania Commission on Crime and Delinquency, the financial statements of Pennsylvania Coalition Against Rape (Coalition), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 18, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coalition's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pennsylvania Coalition Against Rape's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit guidelines issued by the Pennsylvania Department of Public Welfare, the Pennsylvania Department of Health and the Pennsylvania Commission on Crime and Delinquency.

Purpose of this Report

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

A handwritten signature in black ink that reads "Boyer & Ritten". The signature is written in a cursive style with a large, sweeping flourish at the end of the word "Ritten".

Camp Hill, Pennsylvania
November 18, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the Pennsylvania Coalition Against Rape's (Coalition) compliance with the types of compliance requirements described in the OMB Circular A-133, *Compliance Supplement* that could have a direct and material effect on each of the Coalition's major federal programs for the year ended June 30, 2013. The Coalition's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

Camp Hill, Pennsylvania
November 18, 2013

PENNSYLVANIA COALITION AGAINST RAPE
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2013

Identification of the major programs:

93.136	Injury Prevention and Control Research and State and Community Based Programs
16.017	Sexual Assault Services Formula Program
16.588	Violence Against Women Formula Grants

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

Auditee qualified as low-risk auditee? X Yes No

Section II -- Financial Statement Findings

A. Significant Deficiencies in Internal Control

There were no significant deficiencies in internal control relating to the financial statement audit required to be reported.

B. Compliance Findings

There was no compliance findings relating to the financial statement audit required to be reported.

Section III -- Federal Award Findings and Questioned Costs

A. Compliance Findings

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

B. Significant Deficiencies in Internal Control

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

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through Pennsylvania Department of Public Welfare			
Social Services Block Grant(Title XX)	4100056300	93.667	\$ 1,715,000
Pennsylvania Developmental Disabilities Council Grant	4100040091	93.630	10,288
Passed through Institute on Disabilities at Temple University			
First Responders Training Project	7/1/12 - 6/30/13	93.630	6,000
Criminal Justice Awareness Project	7/1/12 - 6/30/14	93.630	3,000
Passed through Pennsylvania Department of Health			
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100055627	93.136	467,490
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100061734	93.136	627,874
Preventive Health and Health Services Block Grant	4100055627	93.991	82,091
Preventive Health and Health Services Block Grant	4100061734	93.991	189,060
Public Health Service - Centers for Disease Control and Prevention	5VF1CE001751-03	93.136	437,608
Public Health Service - Centers for Disease Control and Prevention	1H28CE002205-01	93.136	949,437
Passed through the Pennsylvania Coalition Against Domestic Violence VAWnet	10/1/11 - 9/30/13	93.136	<u>26,696</u>
Total U.S. Department of Health and Human Services			<u>4,514,544</u>

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2013

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Justice			
Passed through Pennsylvania Commission on Crime and Delinquency			
STOP Training & Technical Assistance Project	2010/2011-VA-06-22115	16.588	74,963
STOP Training & Technical Assistance Project	2012-VA-05/01/03-23858	16.588	70,646
PCAR'S Commitment to Campus Community Partnership Initiatives	2011-JU-01-23418	16.727	13,589
Sexual Assault Services Program (SASP)	2012-SV-01-23708	16.017	350,463
Passed through the Office of Justice Programs, Office on Violence Against Women			
Grants to State Sexual Assault and Domestic Violence Coalitions	2010-SW-AX-0019	16.556	65,753
Grants to State Sexual Assault and Domestic Violence Coalitions	2012-SW-AX-0003	16.556	61,883
National Sexual Assault Conference	2011-TA-AX-K097	16.526	152,703
Rural Training Project	2009-TA-AX-K042	16.008	124,315
Sexual Assault Across the Lifespan Project	2011-TA-AX-K023	16.526	325,747
Aequitas - Prosecutors Training Project	2009-TA-AX-K024	16.008	1,068,576

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2013

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Justice (Continued)			
Passed through Disability Rights Network of Pennsylvania			
Passed through Iowa Coalition Against Sexual Assault	2009-TA-AX-K011	16.589	128,709
Passed through Futures Without Violence	4/1/11 - 9/30/13	16.526	3,096
Passed through Just Detention International	5/1/12 - 9/30/13	16.526	11,143
Passed through Iowa Coalition Against Sexual Assault	2/3/12 - 6/30/13	16.526	6,020
Passed through International Association of Forensic Nurses	10/1/11 - 9/30/13	16.526	34,733
Passed through the Office of Justice Programs, Bureau of Justice Assistance			
National Witness Protection Center	2010-MU-BX-K079	16.751	245,991
Passed through National Council on Crime and Delinquency	2010-RP-BX-K001	16.735	56,520
Passed through the Office of Justice Programs, National Institute of Justice			
Passed through The Urban Institute	08563-000-00-PCAR-01	16.560	<u>6,196</u>
Total U.S. Department of Justice			2,801,046
U.S. Department of State			
Passed through the Trafficking In Persons Office			
Passed through Vital Voices Global Partnership	10/1/10 - 9/30/12	19.019	9,331
Passed through Vital Voices Global Partnership	S-SGTIP-10-GR-0045	19.019	<u>14,048</u>
Total U.S. Department of State			<u>23,379</u>
Total Federal Awards Expended			<u><u>\$ 7,338,969</u></u>

See Notes to Schedule of Expenditures of Federal Awards.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Summary of Significant Accounting Policies

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

Note 3. Subrecipients

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

Program Title	Federal C.F.D.A. Number	Amounts Paid to Subrecipients
Social Services Block Grant (Title XX)	93.667	\$ 1,193,026
Preventive Health and Health Services Block Grant	93.991	241,843
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	93.136	967,311
Sexual Assault Services Program (SASP)	16.017	350,463
		<u>\$ 2,752,643</u>

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 4. Pennsylvania Department of Health

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

Center for Disease Control - National Center for Injury Prevention and Control Rape P & E
Contract number 4100055627 (C.F.D.A. Number 93.136)

RPE

Total received during the year	\$	736,632
Accrued revenue at the beginning of the year		269,142
Accrued revenue at the end of the year		-

PHHSBG

Total received during the year	\$	106,398
Accrued revenue at the beginning of the year		47,937
Accrued revenue at the end of the year		-

Preventive Health and Health Services Block Grant
Contract number 4100061734 (C.F.D.A. Number 93.991)

RPE

Total received during the year	\$	415,265
Accrued revenue at the beginning of the year		-
Accrued revenue at the end of the year		212,609

PHHSBG

Total received during the year	\$	143,845
Accrued revenue at the beginning of the year		-
Accrued revenue at the end of the year		68,845

PENNSYLVANIA COALITION AGAINST RAPE

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS
Year Ended June 30, 2013

There were no prior year audit findings.