

Pennsylvania Coalition Against Rape

**Financial Statements and
Supplementary Information**

June 30, 2016 and 2015



Pennsylvania Coalition Against Rape

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Pennsylvania Coalition Against Rape (Coalition), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, changes in net assets, and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pennsylvania Coalition Against Rape as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

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

Prior Year Audited by Other Auditors

The financial statements of the Coalition, as of and for the year ended June 30, 2015, were audited by other auditors whose report dated December 16, 2015, expressed an unmodified opinion on those statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2017 on our consideration of Pennsylvania Coalition Against Rape's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Coalition Against Rape's internal control over financial reporting and compliance.

RKL LLP

January 20, 2017
York, Pennsylvania

Pennsylvania Coalition Against Rape

Statement of Financial Position

	June 30,	
	2016	2015
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,761,764	\$ 970,158
Cash - restricted	601,317	534,204
Accounts receivable	78,170	57,355
Grants receivable	1,170,859	933,893
Inventory	80,670	68,808
Note receivable	100,000	-
Prepaid expenses	988,486	176,771
Total Current Assets	4,781,266	2,741,189
Fixed Assets		
Furniture and equipment	769,867	765,263
Accumulated depreciation	(662,689)	(632,739)
Total Fixed Assets, Net	107,178	132,524
Investments	631,539	619,548
Total Assets	\$ 5,519,983	\$ 3,493,261
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 1,014,889	\$ 549,775
Deferred grant revenue	2,088,473	378,054
Accrued payroll	123,023	190,888
Payroll taxes withheld and accrued	10,512	10,296
Total Liabilities	3,236,897	1,129,013
Net Assets		
Unrestricted	1,681,769	1,830,044
Temporarily restricted	601,317	534,204
Total Net Assets	2,283,086	2,364,248
Total Liabilities and Net Assets	\$ 5,519,983	\$ 3,493,261

Pennsylvania Coalition Against Rape

Statement of Activities

	Year Ended June 30, 2016		
	Unrestricted	Temporarily Restricted	Totals
Support and Revenue			
Government and other grants	\$ 17,317,536	\$ -	\$ 17,317,536
Assessment income	158,430	-	158,430
Special events:			
Gross revenues	59,623	91,995	151,618
Direct costs	(59,623)	-	(59,623)
Sale of reference materials	73,394	-	73,394
Contributions	49,029	14,053	63,082
Other revenue	17,024	-	17,024
Interest income	5,146	-	5,146
Membership income	4,900	-	4,900
Net assets released from restrictions	38,935	(38,935)	-
Conference revenue	-	-	-
Loss on disposal of fixed assets	(184)	-	(184)
Total Support and Revenue	17,664,210	67,113	17,731,323
Expenses			
Program and related services	16,418,082	-	16,418,082
Supporting services			
Management and general	1,196,697	-	1,196,697
Fund development	205,710	-	205,710
Total Expenses	17,820,489	-	17,820,489
Excess (Deficiency) of Support and Revenue over Expenses	(156,279)	67,113	(89,166)
Unrealized Holding Gains on Investments	8,004	-	8,004
Changes in Net Assets	\$ (148,275)	\$ 67,113	\$ (81,162)

See accompanying notes.

	Year Ended June 30, 2015		
	Unrestricted	Temporarily Restricted	Totals
Support and Revenue			
Government and other grants	\$ 17,164,239	\$ -	\$ 17,164,239
Assessment income	147,859	-	147,859
Special events:			
Gross revenues	77,438	86,668	164,106
Direct costs	(77,438)	-	(77,438)
Sale of reference materials	114,446	-	114,446
Contributions	31,902	21,204	53,106
Other revenue	37,192	-	37,192
Interest income	5,846	-	5,846
Membership income	4,900	-	4,900
Net assets released from restrictions	75,075	(75,075)	-
Conference revenue	409,625	-	409,625
Loss on disposal of fixed assets	(136)	-	(136)
Total Support and Revenue	17,990,948	32,797	18,023,745
Expenses			
Program and related services	16,218,991	-	16,218,991
Supporting services			
Management and general	1,268,136	-	1,268,136
Fund development	266,526	-	266,526
Total Expenses	17,753,653	-	17,753,653
Excess of Support and Revenue over Expenses	237,295	32,797	270,092
Unrealized Holding Losses on Investments	(879)	-	(879)
Changes in Net Assets	\$ 236,416	\$ 32,797	\$ 269,213

Pennsylvania Coalition Against Rape

Statement of Changes in Net Assets

	Years Ended June 30, 2016 and 2015		
	Unrestricted	Temporarily Restricted	Totals
Net Assets at June 30, 2014	\$ 1,593,628	\$ 501,407	\$ 2,095,035
Changes in net assets	236,416	32,797	269,213
Net Assets at June 30, 2015	1,830,044	534,204	2,364,248
Changes in net assets	(148,275)	67,113	(81,162)
Net Assets at June 30, 2016	\$ 1,681,769	\$ 601,317	\$ 2,283,086

Pennsylvania Coalition Against Rape

Statement of Cash Flows

	Years Ended June 30,	
	2016	2015
Cash Flows from Operating Activities		
Changes in net assets	\$ (81,162)	\$ 269,213
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	52,310	54,602
Loss on disposal of fixed assets	184	136
Unrealized holding (gains) losses on investments	(8,004)	879
(Increase) decrease in assets		
Accounts receivable	(20,815)	21,566
Grants receivable	(236,966)	(115,430)
Inventory	(11,862)	(17,514)
Prepaid expenses	(811,715)	(36,032)
Increase (decrease) in liabilities		
Accounts payable	472,429	97,356
Deferred grant revenue	1,710,419	(500,267)
Accrued payroll	(67,865)	17,832
Payroll taxes withheld and accrued	216	600
Net Cash Provided by (Used in) Operating Activities	997,169	(207,059)
Cash Flows from Investing Activities		
Capital expenditures	(34,463)	(42,152)
Advance on note receivable	(100,000)	-
Purchase of investments	(3,987)	(361,942)
Net Cash Used in Investing Activities	(138,450)	(404,094)
Net Increase (Decrease) in Cash and Cash Equivalents	858,719	(611,153)
Cash and Cash Equivalents at Beginning of Year	1,504,362	2,115,515
Cash and Cash Equivalents at End of Year	\$ 2,363,081	\$ 1,504,362
Cash and Cash Equivalents Consists of the Following		
Cash and cash equivalents	\$ 1,761,764	\$ 970,158
Cash - restricted	601,317	534,204
	\$ 2,363,081	\$ 1,504,362
Supplementary Schedule of Noncash Investing and Financing Activities		

In 2015

Accounts payable includes \$7,315 of capital expenditures.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 1 - Nature of Operations

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 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 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 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 the disclosure of contingent assets and liabilities, if any, at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Coalition considers all highly-liquid debt instruments purchased with original maturities of three months or less to be cash equivalents. Cash and cash equivalents, if any, for purposes of the statement of financial position and statement of cash flows, exclude board-designated, temporarily restricted, and permanently restricted cash and cash equivalents.

Investments and Income Recognition and Fair Value

Investments consist of certificates of deposit and mutual funds and are reported at fair value. Unrealized gains and losses are reported as increases or decreases in unrestricted net assets unless their use is temporarily or permanently 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 unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulation.

Grants and Accounts Receivable

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

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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 \$52,310 and \$54,602 for the years ended June 30, 2016 and 2015, respectively.

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

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be coverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the asset are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value amount. Fair value estimates are based on assumptions concerning the amount and timing of the estimated future cash flows and the discount rates reflecting varying degrees of perceived risk. The management of the Coalition concluded that no impairment adjustments were required during the years ended June 30, 2016 and 2015.

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 grant revenue, as appropriate, when received or receivable. Grant revenues are not deemed to be a contribution, since the proceeds thereof are used to pursue objectives of the grantor.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue Recognition (continued)

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purpose are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Supporting services consist of management and general and fund development expenses.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended June 30, 2016 and 2015, advertising expense amounted to \$13,196 and \$7,245, respectively.

Subsequent Events

The Coalition has evaluated subsequent events through January 20, 2017, which is the date the financial statements were available to be issued. No material events subsequent to June 30, 2016 were noted, except as disclosed in Note 9.

Recent Accounting Pronouncements

In February 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. The guidance in this ASU supercedes the leasing guidance in *Topic 840, Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The guidance is effective for fiscal years beginning after December 15, 2019.

In August 2016, FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The amendments in this ASU make certain improvements that address many, but not all, of the identified issues about the current financial reporting for not-for-profit entities. The standard improves current requirements related to net asset classifications, liquidity assessment, expense reporting consistency, and methods used to present cash flow from operations. This guidance is effective for fiscal years beginning after December 15, 2017.

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

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 3 - Income Tax Status

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

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Coalition, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the Coalition has taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Coalition is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before June 30, 2013.

Note 4 - Fair Value of Financial Instruments

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

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

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

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

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

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

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 4 - Fair Value of Financial Instruments (continued)

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

	2016			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 4,991	\$ 4,991	\$ -	\$ -
Certificates of deposit	573,931	573,931	-	-
Mutual funds - equity	52,617	52,617	-	-
	<u>\$ 631,539</u>	<u>\$ 631,539</u>	<u>\$ -</u>	<u>\$ -</u>
	2015			
Certificates of deposit	\$ 569,944	\$ 569,944	\$ -	\$ -
Mutual funds - equity	49,604	49,604	-	-
	<u>\$ 619,548</u>	<u>\$ 619,548</u>	<u>\$ -</u>	<u>\$ -</u>

Changes in Fair Value Levels

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

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended June 30, 2016 and 2015, there were no transfers in or out of Level 3.

Note 5 - Investments

Investments consist of the following as of June 30:

	2016	2015
Cash and cash equivalents	\$ 4,991	\$ -
Certificates of deposit	573,931	569,944
Mutual funds - equity	52,617	49,604
	<u>\$ 631,539</u>	<u>\$ 619,548</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 6 - In-kind Contributions

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

The Coalition pays for most services requiring specific expertise. A substantial number of individual volunteers and businesses have donated significant amounts of time to the Coalition's programs and administrative functions. Since these services do not create or enhance non-financial assets nor 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.

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

	<u>2016</u>	<u>2015</u>
Consultant fees	\$ 12,000	\$ 955
Special events	<u>6,623</u>	<u>28,831</u>
	<u>\$ 18,623</u>	<u>\$ 29,786</u>

Note 7 - Note Receivable

Note receivable consists of the following as of June 30:

	<u>2016</u>	<u>2015</u>
AEquitas; original principal of \$100,000; bearing interest at 0.02%; entire balance due April 30, 2017	\$ 100,000	\$ -
Current portion	<u>(100,000)</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>

Interest income related to note receivable is not considered material for the year ended June 30, 2016.

Note 8 - Line of Credit

The Coalition maintains a \$100,000 line of credit with M&T Bank. The line of credit bears interest at the bank's prime rate plus 1.00%. The interest rate was 4.50% and 4.25% as of June 30, 2016 and 2015, respectively. The line of credit is secured by the Coalition's first lien on business assets. The Coalition has no balance due on this line of credit as of June 30, 2016 and 2015.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 9 - 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, 2019, 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 August 2012, the Coalition entered into a lease agreement for the operation of their OVV 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. The lease was not renewed. During the first year, the rent was \$4,725 per month, with increasing monthly rental payments in each of the four years covered under the lease. Additionally, there are rental increases each October for real estate tax assessments.

In December 2016, the Coalition entered into a new lease agreement for the lease of office space. The space is located at 2101 North Front Street, Harrisburg, Pennsylvania. The lease covers the period May 1, 2017 through April 30, 2027. During the first year, the rent is \$24,329 per month, with increasing monthly rental payments in each of the ten years covered under the lease.

Building rental expense related to these leases for the years ended June 30, 2016 and 2015, amounted to \$373,098 and \$283,510, respectively.

The Coalition also leases office equipment over a 60-month period. Office equipment rental expense related to these leases for the years ended June 30, 2016 and 2015, amounted to \$29,835 and \$42,618, respectively.

Remaining future minimum lease payments required under operating leases consist of the following for each of the years ended June 30, 2021; and thereafter:

	<u>Office Space</u>	<u>Equipment</u>	<u>Total</u>
2017	\$ 380,166	\$ 26,220	\$ 406,386
2018	523,739	26,220	549,959
2019	498,675	24,911	523,586
2020	304,752	18,090	322,842
2021	310,844	-	310,844
Thereafter	1,940,744	-	1,940,744
	<u>\$ 3,958,920</u>	<u>\$ 95,441</u>	<u>\$ 4,054,361</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 10 - Temporarily Restricted Net Assets

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

	<u>2016</u>	<u>2015</u>
Child sexual abuse prevention	\$ 592,663	\$ 526,533
Disaster Relief Fund	8,654	7,671
	<u>\$ 601,317</u>	<u>\$ 534,204</u>

Note 11 - Interfund Borrowings

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

Note 12 - National Sexual Assault Conference

The Coalition hosted a National Sexual Assault Conference in August 2014. The next conference is scheduled for August 2016.

Note 13 - Third-Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DHS Contract #4100070677 and DOH Contract #4100068717). Under these arrangements, the Coalition is reimbursed for its actual costs of providing services. Without these arrangements, the Coalition's ability to carry out its program services would be significantly impaired.

Note 14 - 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 21 years of age and have completed one year of service before they become eligible for employer contributions. Total pension expense for the years ended June 30, 2016 and 2015 amounted to \$114,949 and \$136,450, respectively.

Note 15 - 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 \$17,844 and \$27,901 for the years ended June 30, 2016 and 2015, respectively.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2016 and 2015

Note 16 - Concentration of Credit Risk

Financial instruments which subject the Coalition to concentration of credit risk consist primarily of cash and cash equivalents, mutual funds, and contributions. The Coalition maintains its cash and cash equivalents with high credit quality financial institutions and has not suffered any financial loss related to such deposits. At times during the years ended June 30, 2016 and 2015, the Coalition's cash balances may have exceeded the federally insured limit of \$250,000.

Note 17 - Reclassifications

Certain information in the 2015 financial statements and related footnotes contain reclassifications necessary to make that information comparable to information presented in the 2016 financial statements.

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification

	Year Ended June 30, 2016			
	Program and Related Services	Supporting Services		Totals
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 1,990,583	\$ 554,828	\$ 96,567	\$ 2,641,978
Employee benefits	395,498	120,866	21,268	537,632
Payroll taxes	162,613	44,157	7,793	214,563
Total Personnel Expenses	2,548,694	719,851	125,628	3,394,173
Payments to subcontractor agencies	11,324,181	-	-	11,324,181
Consultant fees	1,571,864	92,069	15,127	1,679,060
Building rental and maintenance	304,932	69,302	10,287	384,521
Room and board	139,817	19,164	1,757	160,738
Printing	65,771	23,506	5,087	94,364
Supplies	40,351	36,874	13,714	90,939
Out-of-state travel	86,006	3,959	674	90,639
Meeting expenses	52,407	22,467	686	75,560
Telephone	40,374	20,622	2,067	63,063
In-state travel	40,842	18,705	915	60,462
Equipment and rental maintenance	36,186	20,769	2,313	59,268
Conferences and workshops	46,739	6,259	1,552	54,550
Depreciation	-	52,310	-	52,310
Public awareness	1,424	37,639	-	39,063
Grant expense - VOH	37,500	-	-	37,500
Education library	28,271	889	159	29,319
Postage	18,812	7,579	779	27,170
Audit fees	8,677	13,427	396	22,500
Purchases	-	-	21,633	21,633
Dues and subscriptions	7,957	8,612	1,141	17,710
Insurance	9,006	4,290	1,567	14,863
Advertising	7,559	5,637	-	13,196
Donations expense	-	5,710	-	5,710
Miscellaneous	712	4,053	228	4,993
Bad debt expense	-	3,004	-	3,004
Special initiatives	-	-	-	-
Total Operating Expenses	13,869,388	476,846	80,082	14,426,316
	\$ 16,418,082	\$ 1,196,697	\$ 205,710	\$ 17,820,489

	Year Ended June 30, 2015			
	Program and Related Services	Supporting Services		Totals
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,502,818	\$ 531,628	\$ 114,209	\$ 3,148,655
Employee benefits	416,020	108,173	23,422	547,615
Payroll taxes	208,447	42,830	9,354	260,631
Total Personnel Expenses	<u>3,127,285</u>	<u>682,631</u>	<u>146,985</u>	<u>3,956,901</u>
Payments to subcontractor agencies	11,673,004	-	-	11,673,004
Consultant fees	493,238	153,673	24,990	671,901
Building rental and maintenance	220,491	62,396	10,818	293,705
Room and board	117,786	35,946	2,212	155,944
Printing	86,894	30,737	10,043	127,674
Supplies	37,306	35,567	21,477	94,350
Out-of-state travel	47,905	3,909	146	51,960
Meeting expenses	32,859	46,438	368	79,665
Telephone	42,940	21,363	1,998	66,301
In-state travel	71,344	29,476	971	101,791
Equipment and rental maintenance	38,074	22,060	3,772	63,906
Conferences and workshops	59,317	6,114	2,359	67,790
Depreciation	-	54,602	-	54,602
Public awareness	8,527	32,271	-	40,798
Grant expense - VOH	74,420	-	-	74,420
Education library	40,119	1,713	245	42,077
Postage	17,165	7,306	804	25,275
Audit fees	7,070	13,884	546	21,500
Purchases	-	-	35,638	35,638
Dues and subscriptions	6,114	6,927	1,385	14,426
Insurance	11,808	3,456	1,445	16,709
Advertising	1,325	5,920	-	7,245
Donations expense	-	1,220	-	1,220
Miscellaneous	-	3,854	324	4,178
Bad debt expense	-	6,673	-	6,673
Special initiatives	4,000	-	-	4,000
Total Operating Expenses	<u>13,091,706</u>	<u>585,505</u>	<u>119,541</u>	<u>13,796,752</u>
	<u>\$ 16,218,991</u>	<u>\$ 1,268,136</u>	<u>\$ 266,526</u>	<u>\$ 17,753,653</u>

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DHS Contract Number 4100070677 Social Services

Block Grant (Title XX) Administrative Costs

Year Ended June 30, 2016

Budget Category	07/01/15 - 06/30/17 Approved Budget	07/01/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 282,659	\$ 264,776	\$ 264,776	\$ 17,883	\$ -
Benefits	88,597	79,025	79,025	9,572	-
Total Personnel	371,256	343,801	343,801	27,455	-
Operations					
Professional fees	56,174	36,254	36,254	19,920	-
Audit fees	5,470	5,470	5,470	-	-
Supplies	3,175	3,175	3,175	-	-
In-state travel	5,686	5,686	5,686	-	-
Out-of-state travel	3,583	3,282	3,282	301	-
Lodging	5,960	5,960	5,960	-	-
Meals	2,972	2,615	2,615	357	-
Equipment/software rental and maintenance	2,299	2,156	2,156	143	-
Computer software	5,329	2,916	2,916	2,413	-
Equipment leases	3,477	3,155	3,155	322	-
Office rent	24,654	22,595	22,595	2,059	-
Custodial services	1,158	1,158	1,158	-	-
Staff development and training	7,340	6,640	6,640	700	-
Printing	24,776	19,040	19,040	5,736	-
Telephone	8,667	7,971	7,971	696	-
Postage	5,065	5,057	5,057	8	-
Staff recruitment	184	202	202	(18)	-
Public awareness	17,390	17,390	17,390	-	-
Education library	4,750	4,750	4,750	-	-
Dues/memberships	3,216	3,233	3,233	(17)	-
Insurance	1,519	1,499	1,499	20	-
Meeting expenses	2,874	678	678	2,196	-
Total Operations	195,718	160,882	160,882	34,836	-
Total Administrative Costs	\$ 566,974	\$ 504,683	\$ 504,683	\$ 62,291	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DHS Contract Number 4100070677 Social Services

Block Grant (Title XX) Subcontractor Costs

Year Ended June 30, 2016

Budget Category	07/01/15 - 06/30/17 Approved Budget	07/01/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 10,076	\$ 10,076	\$ 10,076	\$ -	\$ -
Allegheny - CV	67,046	67,046	67,046	-	-
Allegheny - PAAR	41,330	41,330	41,330	-	-
Armstrong	10,076	10,076	10,076	-	-
Beaver	23,279	23,279	23,279	-	-
Bedford	10,076	9,476	9,476	600	-
Berks	22,686	22,001	22,001	685	-
Blair	10,076	10,076	10,076	-	-
Bradford	13,270	13,270	13,270	-	-
Bucks	48,046	47,240	47,240	806	-
Butler	19,325	18,725	18,725	600	-
Cambria and Somerset	22,468	21,864	21,864	604	-
Centre	12,203	12,203	12,203	-	-
Chester	42,458	42,458	42,458	-	-
Clarion, Jefferson and Clearfield	20,288	19,688	19,688	600	-
Clinton	10,076	10,076	10,076	-	-
Columbia and Montour	13,950	12,538	12,538	1,412	-
Crawford	20,005	20,005	20,005	-	-
Cumberland	15,223	14,676	14,676	547	-
Dauphin and Perry	24,146	24,146	24,146	-	-
Delaware	47,601	47,001	47,001	600	-
Elk and Cameron	12,816	12,216	12,216	600	-
Erie	37,798	37,198	37,198	600	-
Fayette	16,180	15,580	15,580	600	-
Franklin and Fulton	15,985	15,385	15,385	600	-
Indiana	13,486	11,445	11,445	2,041	-
Lackawanna and Susquehanna	18,287	17,687	17,687	600	-
Lancaster	25,116	25,116	25,116	-	-
Lawrence	15,290	15,290	15,290	-	-
Lebanon and Schuylkill	38,497	36,608	36,608	1,889	-
Lehigh and Northampton	32,981	32,981	32,981	-	-
Luzerne, Wyoming and Carbon	40,669	40,669	40,669	-	-
Lycoming	10,990	10,990	10,990	-	-
McKean	10,076	9,476	9,476	600	-
Mercer	11,102	11,102	11,102	-	-
Mifflin, Juniata and Huntingdon	22,292	22,292	22,292	-	-
Monroe	10,076	10,076	10,076	-	-
Montgomery	41,312	41,312	41,312	-	-
Philadelphia	105,756	105,756	105,756	-	-
Pike	10,076	9,415	9,415	661	-
Potter	10,076	10,076	10,076	-	-
Sullivan	10,076	9,879	9,879	197	-
Tioga	10,076	7,140	7,140	2,936	-
Union, Snyder and Northumberland	19,959	19,959	19,959	-	-
Venango	10,668	10,668	10,668	-	-
Warren and Forest	12,816	8,122	8,122	4,694	-
Washington and Greene	19,097	18,936	18,936	161	-
Wayne	10,076	10,076	10,076	-	-
Westmoreland	32,434	32,434	32,434	-	-
York	26,259	23,538	23,538	2,721	-
Total Subcontractor Costs	\$ 1,154,026	\$ 1,128,672	\$ 1,128,672	\$ 25,354	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DHS Contract Number 4100070677 Act 44 -

Pennsylvania General Fund - Administrative Costs

Year Ended June 30, 2016

Budget Category	07/01/15 - 06/30/17 Approved Budget	07/01/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 465,309	\$ 431,401	\$ 431,401	\$ 33,908	\$ -
Benefits	142,201	128,442	128,442	13,759	-
Total Personnel	607,510	559,843	559,843	47,667	-
Operations					
Professional fees	97,190	31,086	31,086	66,104	-
Audit fees	7,861	7,861	7,861	-	-
Supplies	4,672	4,337	4,337	335	-
In-state travel	22,552	16,852	16,852	5,700	-
Out-of-state travel	529	529	529	-	-
Lodging	17,576	12,179	12,179	5,397	-
Meals	1,991	1,960	1,960	31	-
Equipment/software rental and maintenance	4,030	3,794	3,794	236	-
Computer software	8,241	4,386	4,386	3,855	-
Equipment leases	5,650	5,109	5,109	541	-
Office rent	41,039	36,609	36,609	4,430	-
Custodial services	2,019	1,881	1,881	138	-
Staff development and training	4,138	3,699	3,699	439	-
Printing	3,909	3,909	3,909	-	-
Telephone	13,547	12,796	12,796	751	-
Postage	1,468	1,468	1,468	-	-
Advertising and public relations	-	-	-	-	-
Staff recruitment	400	440	440	(40)	-
Public awareness	20,250	20,250	20,250	-	-
Education library	2,300	1,760	1,760	540	-
Dues/memberships	5,392	5,402	5,402	(10)	-
Insurance	2,474	2,430	2,430	44	-
Meeting expenses	11,750	8,100	8,100	3,650	-
Equipment purchases	13,432	10,479	10,479	2,953	-
Total Operations	292,410	197,316	197,316	95,094	-
Total Administrative Costs	\$ 899,920	\$ 757,159	\$ 757,159	\$ 142,761	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DHS Contract Number 4100070677 Act 44 -

Pennsylvania General Fund - Subcontractor Costs

Year Ended June 30, 2016

Budget Category	07/01/15 - 06/30/17 Approved Budget	07/01/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 69,985	\$ 69,985	\$ 69,985	\$ -	\$ -
Allegheny - CV	242,720	242,720	242,720	-	-
Allegheny - PAAR	592,772	592,772	592,772	-	-
Armstrong	64,548	63,127	63,127	1,421	-
Beaver	172,138	169,822	169,822	2,316	-
Bedford	68,622	65,722	65,722	2,900	-
Berks	159,607	151,909	151,909	7,698	-
Blair	68,344	68,344	68,344	-	-
Bradford	81,681	81,681	81,681	-	-
Bucks	389,325	374,019	374,019	15,306	-
Butler	153,195	136,727	136,727	16,468	-
Cambria and Somerset	163,298	146,772	146,772	16,526	-
Centre	76,989	74,181	74,181	2,808	-
Chester	331,999	331,999	331,999	-	-
Clarion, Jefferson and Clearfield	144,098	121,349	121,349	22,749	-
Clinton	64,136	40,981	40,981	23,155	-
Columbia and Montour	110,244	93,667	93,667	16,577	-
Crawford	125,140	125,140	125,140	-	-
Cumberland	114,121	104,869	104,869	9,252	-
Dauphin and Perry	198,119	198,119	198,119	-	-
Delaware	453,402	302,541	302,541	150,861	-
Elk and Cameron	87,761	84,861	84,861	2,900	-
Erie	271,585	268,685	268,685	2,900	-
Fayette	106,691	103,791	103,791	2,900	-
Franklin and Fulton	112,101	109,201	109,201	2,900	-
Indiana	90,097	89,013	89,013	1,084	-
Lackawanna and Susquehanna	144,877	141,977	141,977	2,900	-
Lancaster	182,304	182,304	182,304	-	-
Lawrence	107,762	102,852	102,852	4,910	-
Lebanon and Schuylkill	272,482	258,396	258,396	14,086	-
Lehigh and Northampton	288,195	288,195	288,195	-	-
Luzerne, Wyoming and Carbon	310,832	305,835	305,835	4,997	-
Lycoming	68,521	68,521	68,521	-	-
McKean	63,759	58,708	58,708	5,051	-
Mercer	71,907	64,449	64,449	7,458	-
Mifflin, Juniata and Huntingdon	148,407	148,407	148,407	-	-
Monroe	69,218	69,218	69,218	-	-
Montgomery	307,189	307,189	307,189	-	-
Philadelphia	1,007,373	707,560	707,560	299,813	-
Pike	64,483	55,841	55,841	8,642	-
Potter	62,408	47,231	47,231	15,177	-
Sullivan	61,369	61,369	61,369	-	-
Tioga	63,239	53,397	53,397	9,842	-
Union, Snyder and Northumberland	152,558	129,431	129,431	23,127	-
Venango	68,294	68,294	68,294	-	-
Warren and Forest	84,786	58,514	58,514	26,272	-
Washington and Greene	142,934	139,894	139,894	3,040	-
Wayne	68,043	68,043	68,043	-	-
Westmoreland	212,221	212,221	212,221	-	-
York	203,201	150,883	150,883	52,318	-
Total Subcontractor Costs	\$ 8,739,080	\$ 7,960,726	\$ 7,960,726	\$ 778,354	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Preventive Health and Health

Services Block Grant - Administrative Costs

Year Ended June 30, 2016

Budget Category	11/01/14 - 10/31/15 PCAR Approved Budget	11/01/14 - 06/30/15 Reported Costs	07/01/15 - 10/31/15 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 19,863	\$ 13,812	\$ 6,812	\$ 20,624	\$ (761)	\$ -
Benefits	6,456	3,738	1,957	5,695	761	-
Total Personnel	26,319	17,550	8,769	26,319	-	-
Operations						
Professional fees	120	30	41	71	49	-
Audit fees	385	-	315	315	70	-
Supplies	400	867	148	1,015	(615)	-
Equipment/software rental and maintenance	300	105	60	165	135	-
Equipment leases	540	326	118	444	96	-
Office rent	1,685	1,118	684	1,802	(117)	-
Custodial services	180	56	37	93	87	-
Staff development and training	-	-	-	-	-	-
Printing	120	43	237	280	(160)	-
Telephone	480	201	102	303	177	-
Postage	240	56	32	88	152	-
Insurance	240	67	47	114	126	-
Total Operations	4,690	2,869	1,821	4,690	-	-
Total Administrative Costs	\$ 31,009	\$ 20,419	\$ 10,590	\$ 31,009	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Preventive Health and Health

Services Block Grant - Subcontractor Costs

Year Ended June 30, 2016

Budget Category	11/01/14 - 10/31/15 PCAR Approved Budget			Allowable Costs		
	11/01/14 - 06/30/15 Reported Costs	07/01/15 - 10/31/15 Reported Costs	Total	(Over) Under Budget	Questioned Costs	
Subcontractors						
Adams	\$ 1,612	\$ 1,075	\$ 537	\$ 1,612	\$ -	
Allegheny - CV	8,250	5,500	2,750	8,250	-	
Allegheny - PAAR	18,953	12,635	6,318	18,953	-	
Armstrong	2,435	1,623	812	2,435	-	
Beaver	5,203	3,469	1,734	5,203	-	
Bedford	1,810	1,207	603	1,810	-	
Berks	5,310	3,540	1,770	5,310	-	
Blair	1,983	1,322	661	1,983	-	
Bradford	3,034	2,023	1,011	3,034	-	
Bucks	10,771	7,181	3,590	10,771	-	
Butler	4,348	2,899	1,449	4,348	-	
Cambria and Somerset	4,632	3,088	1,544	4,632	-	
Centre	2,823	1,882	941	2,823	-	
Chester	9,845	6,563	3,282	9,845	-	
Clarion, Jefferson and Clearfield	4,468	2,979	1,489	4,468	-	
Clinton	1,619	1,079	540	1,619	-	
Columbia and Montour	3,335	2,223	1,112	3,335	-	
Crawford	4,172	2,781	1,391	4,172	-	
Cumberland	2,881	1,921	960	2,881	-	
Dauphin and Perry	6,560	4,373	2,187	6,560	-	
Delaware	10,973	7,315	3,658	10,973	-	
Elk and Cameron	2,208	1,472	736	2,208	-	
Erie	8,942	5,961	2,981	8,942	-	
Fayette	3,693	2,462	1,231	3,693	-	
Franklin and Fulton	3,350	2,233	1,117	3,350	-	
Indiana	2,788	1,859	929	2,788	-	
Lackawanna and Susquehanna	4,022	2,681	1,341	4,022	-	
Lancaster	4,897	3,265	1,632	4,897	-	
Lawrence	3,362	2,241	1,121	3,362	-	
Lebanon and Schuylkill	7,995	5,330	2,665	7,995	-	
Lehigh and Northampton	7,237	4,825	2,412	7,237	-	
Luzerne, Wyoming and Carbon	9,035	6,023	3,012	9,035	-	
Lycoming	2,390	1,593	797	2,390	-	
McKean	1,589	1,059	530	1,589	-	
Mercer	2,441	1,627	814	2,441	-	
Mifflin, Juniata and Huntingdon	3,654	2,436	1,218	3,654	-	
Monroe	2,352	1,568	784	2,352	-	
Montgomery	8,841	5,894	2,947	8,841	-	
Philadelphia	26,299	17,533	8,766	26,299	-	
Pike	1,819	1,213	606	1,819	-	
Potter	1,547	1,031	516	1,547	-	
Sullivan	1,562	1,041	521	1,562	-	
Tioga	1,601	1,067	534	1,601	-	
Union, Snyder and Northumberland	3,808	2,539	1,269	3,808	-	
Venango	2,086	1,391	695	2,086	-	
Warren and Forest	2,065	1,377	688	2,065	-	
Washington and Greene	4,486	2,991	1,495	4,486	-	
Wayne	1,715	1,144	571	1,715	-	
Westmoreland	6,463	4,309	2,154	6,463	-	
York	5,742	3,828	1,914	5,742	-	
Total Subcontractor Costs	\$ 253,006	\$ 168,671	\$ 84,335	\$ 253,006	\$ -	

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Preventive Health and Health Services Block Grant - Administrative Costs
Year Ended June 30, 2016

Budget Category	11/01/15 - 10/31/16 PCAR Approved Budget	11/01/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 19,832	\$ 13,461	\$ 13,461	\$ 6,371	\$ -
Benefits	6,645	4,081	4,081	2,564	-
Total Personnel	26,477	17,542	17,542	8,935	-
Operations					
Professional fees	120	24	24	96	-
Audit fees	345	-	-	345	-
Supplies	282	194	194	88	-
Equipment/software rental and maintenance	300	211	211	89	-
Equipment leases	540	144	144	396	-
Office rent	1,685	1,107	1,107	578	-
Custodial services	180	56	56	124	-
Printing	120	844	844	(724)	-
Telephone	480	228	228	252	-
Postage	240	32	32	208	-
Insurance	240	77	77	163	-
Total Operations	4,532	2,917	2,917	1,615	-
Total Administrative Costs	\$ 31,009	\$ 20,459	\$ 20,459	\$ 10,550	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Preventive Health and Health Services Block Grant - Subcontractor Costs
Year Ended June 30, 2016

Budget Category	11/01/15 - 10/31/16 PCAR Approved Budget	11/01/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,612	\$ 1,075	\$ 1,075	\$ 537	\$ -
Allegheny - CV	8,250	5,500	5,500	2,750	-
Allegheny - PAAR	18,953	12,635	12,635	6,318	-
Armstrong	2,435	1,623	1,623	812	-
Beaver	5,203	3,469	3,469	1,734	-
Bedford	1,810	1,207	1,207	603	-
Berks	5,310	3,540	3,540	1,770	-
Blair	1,983	1,322	1,322	661	-
Bradford	3,034	2,023	2,023	1,011	-
Bucks	10,771	7,181	7,181	3,590	-
Butler	4,348	2,899	2,899	1,449	-
Cambria and Somerset	4,632	3,088	3,088	1,544	-
Centre	2,823	1,882	1,882	941	-
Chester	9,845	6,563	6,563	3,282	-
Clarion, Jefferson and Clearfield	4,468	2,979	2,979	1,489	-
Clinton	1,619	1,079	1,079	540	-
Columbia and Montour	3,335	2,223	2,223	1,112	-
Crawford	4,172	2,781	2,781	1,391	-
Cumberland	2,881	1,921	1,921	960	-
Dauphin and Perry	6,560	4,373	4,373	2,187	-
Delaware	10,973	7,315	7,315	3,658	-
Elk and Cameron	2,208	1,472	1,472	736	-
Erie	8,942	5,961	5,961	2,981	-
Fayette	3,693	2,462	2,462	1,231	-
Franklin and Fulton	3,350	2,233	2,233	1,117	-
Indiana	2,788	1,859	1,859	929	-
Lackawanna and Susquehanna	4,022	2,681	2,681	1,341	-
Lancaster	4,897	3,265	3,265	1,632	-
Lawrence	3,362	2,241	2,241	1,121	-
Lebanon and Schuylkill	7,995	5,330	5,330	2,665	-
Lehigh and Northampton	7,237	4,825	4,825	2,412	-
Luzerne, Wyoming and Carbon	9,035	6,023	6,023	3,012	-
Lycoming	2,390	1,593	1,593	797	-
McKean	1,589	1,059	1,059	530	-
Mercer	2,441	1,627	1,627	814	-
Mifflin, Juniata and Huntingdon	3,654	2,436	2,436	1,218	-
Monroe	2,352	1,568	1,568	784	-
Montgomery	8,841	5,894	5,894	2,947	-
Philadelphia	26,299	17,533	17,533	8,766	-
Pike	1,819	1,213	1,213	606	-
Potter	1,547	1,031	1,031	516	-
Sullivan	1,562	1,041	1,041	521	-
Tioga	1,601	1,067	1,067	534	-
Union, Snyder and Northumberland	3,808	2,539	2,539	1,269	-
Venango	2,086	1,391	1,391	695	-
Warren and Forest	2,065	1,377	1,377	688	-
Washington and Greene	4,486	2,991	2,991	1,495	-
Wayne	1,715	1,144	1,144	571	-
Westmoreland	6,463	4,309	4,309	2,154	-
York	5,742	3,828	3,828	1,914	-
Total Subcontractor Costs	\$ 253,006	\$ 168,671	\$ 168,671	\$ 84,335	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Rape Prevention and Education Grant - Administrative Costs
Year Ended June 30, 2016

Budget Category	02/01/15 - 01/31/16 Approved Budget	02/01/15 - 06/30/15 Reported Costs	07/01/15 - 01/31/16 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 52,638	\$ 22,539	\$ 31,533	\$ 54,072	\$ (1,434)	\$ -
Benefits	17,107	6,505	8,722	15,227	1,880	-
Total Personnel	69,745	29,044	40,255	69,299	446	-
Operations						
Professional fees	23,785	9,069	3,031	12,100	11,685	-
Audit fees	1,500	-	1,132	1,132	368	-
Supplies	1,244	141	140	281	963	-
In-state travel	3,170	3,242	2,285	5,527	(2,357)	-
Out-of-state travel	550	-	592	592	(42)	-
Lodging	4,730	3,673	1,057	4,730	-	-
Meals	1,460	103	393	496	964	-
Equipment/software rental and maintenance	480	190	238	428	52	-
Equipment leases	1,500	435	347	782	718	-
Office rent	4,781	2,031	2,653	4,684	97	-
Custodial services	300	102	125	227	73	-
Printing	14,323	1,453	-	1,453	12,870	-
Telephone	2,100	506	583	1,089	1,011	-
Postage	240	64	155	219	21	-
Insurance	300	121	171	292	8	-
Total Operations	60,463	21,130	12,902	34,032	26,431	-
Total Administrative Costs	\$ 130,208	\$ 50,174	\$ 53,157	\$ 103,331	\$ 26,877	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Rape Prevention and

Education Grant - Subcontractor Costs

Year Ended June 30, 2016

Budget Category				Allowable Costs		
	02/01/15 - 01/31/16 PCAR Approved Budget	02/01/15 - 06/30/15 Reported Costs	07/01/15 - 01/31/16 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 6,543	\$ 2,726	\$ 3,817	\$ 6,543	\$ -	\$ -
Allegheny - CV	30,179	12,575	17,604	30,179	-	-
Allegheny - PAAR	73,229	30,512	42,717	73,229	-	-
Beaver	20,209	8,420	11,789	20,209	-	-
Berks	18,199	7,583	10,616	18,199	-	-
Bradford	10,065	4,194	5,871	10,065	-	-
Bucks	42,189	17,579	24,610	42,189	-	-
Butler	13,575	5,656	7,919	13,575	-	-
Cambria and Somerset	17,799	7,416	10,383	17,799	-	-
Centre	9,466	3,944	5,522	9,466	-	-
Chester	35,819	14,925	20,894	35,819	-	-
Clarion, Jefferson and Clearfield	15,468	6,445	9,023	15,468	-	-
Clinton	6,544	2,727	3,817	6,544	-	-
Columbia and Montour	10,713	4,464	6,249	10,713	-	-
Crawford	17,258	7,191	10,067	17,258	-	-
Cumberland	11,919	4,966	6,953	11,919	-	-
Dauphin and Perry	19,753	8,230	11,523	19,753	-	-
Delaware	42,112	17,547	24,565	42,112	-	-
Erie	33,944	14,143	19,801	33,944	-	-
Fayette	13,507	5,628	7,879	13,507	-	-
Indiana	11,569	4,821	6,748	11,569	-	-
Lackawanna and Susquehanna	15,105	6,294	8,811	15,105	-	-
Lancaster	21,020	8,758	12,262	21,020	-	-
Lawrence	12,697	5,290	7,407	12,697	-	-
Lebanon and Schuylkill	33,807	14,086	19,721	33,807	-	-
Lehigh and Northampton	27,159	11,316	15,843	27,159	-	-
Luzerne, Wyoming and Carbon	36,840	15,350	21,490	36,840	-	-
Lycoming	8,672	3,613	5,059	8,672	-	-
Mercer	8,123	3,385	4,738	8,123	-	-
Mifflin, Juniata and Huntingdon	14,906	6,211	8,695	14,906	-	-
Monroe	8,450	3,521	4,929	8,450	-	-
Montgomery	38,806	16,169	22,637	38,806	-	-
Philadelphia	95,960	39,983	55,977	95,960	-	-
Pike	7,474	3,114	4,360	7,474	-	-
Potter	6,544	2,727	3,817	6,544	-	-
Sullivan	6,544	2,727	3,817	6,544	-	-
Tioga	6,544	2,727	3,817	6,544	-	-
Union, Snyder and Northumberland	14,337	5,974	8,363	14,337	-	-
Venango	7,047	2,936	4,111	7,047	-	-
Warren and Forest	8,362	3,484	4,878	8,362	-	-
Washington and Greene	15,531	6,471	9,060	15,531	-	-
Wayne	6,544	2,727	3,817	6,544	-	-
Westmoreland	26,887	11,203	15,684	26,887	-	-
York	21,485	8,952	12,533	21,485	-	-
Total Subcontractor Costs	\$ 908,903	\$ 378,710	\$ 530,193	\$ 908,903	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Rape Prevention and Education Grant - Administrative Costs
Year Ended June 30, 2016

Budget Category	02/01/16 - 01/31/17 Approved Budget	02/01/16 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 54,180	\$ 22,513	\$ 22,513	\$ 31,667	\$ -
Benefits	18,963	6,979	6,979	11,984	-
Total Personnel	73,143	29,492	29,492	43,651	-
Operations					
Professional fees	16,550	945	945	15,605	-
Audit fees	1,500	-	-	1,500	-
Supplies	348	86	86	262	-
In-state travel	3,868	1,259	1,259	2,609	-
Out-of-state travel	550	-	-	550	-
Lodging	1,790	157	157	1,633	-
Meals	1,460	-	-	1,460	-
Equipment/software rental and maintenance	480	283	283	197	-
Equipment leases	1,500	243	243	1,257	-
Office rent	4,970	1,733	1,733	3,237	-
Custodial services	300	88	88	212	-
Printing	2,498	1,942	1,942	556	-
Telephone	1,800	382	382	1,418	-
Postage	240	7	7	233	-
Insurance	300	120	120	180	-
Total Operations	38,154	7,245	7,245	30,909	-
Total Administrative Costs	\$ 111,297	\$ 36,737	\$ 36,737	\$ 74,560	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for DOH Contract Number 4100068717 Rape Prevention and Education Grant - Subcontractor Costs
Year Ended June 30, 2016

Budget Category	02/01/16 - 01/31/17 PCAR Approved Budget	02/01/16 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 6,482	\$ 2,701	\$ 2,701	\$ 3,781	\$ -
Allegheny - CV	29,900	12,458	12,458	17,442	-
Allegheny - PAAR	72,552	30,230	30,230	42,322	-
Beaver	20,022	8,343	8,343	11,679	-
Berks	18,031	7,513	7,513	10,518	-
Bradford	9,972	4,155	4,155	5,817	-
Bucks	41,799	17,416	17,416	24,383	-
Butler	13,449	5,604	5,604	7,845	-
Cambria and Somerset	17,634	7,348	7,348	10,286	-
Centre	9,378	3,908	3,908	5,470	-
Chester	35,488	14,787	14,787	20,701	-
Clarion, Jefferson and Clearfield	15,325	6,386	6,386	8,939	-
Clinton	6,483	2,701	2,701	3,782	-
Columbia and Montour	10,614	4,423	4,423	6,191	-
Crawford	17,098	7,124	7,124	9,974	-
Cumberland	11,809	4,920	4,920	6,889	-
Dauphin and Perry	19,570	8,154	8,154	11,416	-
Delaware	41,722	17,384	17,384	24,338	-
Erie	33,630	14,013	14,013	19,617	-
Fayette	13,382	5,576	5,576	7,806	-
Indiana	11,462	4,776	4,776	6,686	-
Lackawanna and Susquehanna	14,965	6,235	6,235	8,730	-
Lancaster	20,826	8,678	8,678	12,148	-
Lawrence	12,580	5,242	5,242	7,338	-
Lebanon and Schuylkill	33,494	13,956	13,956	19,538	-
Lehigh and Northampton	26,908	11,212	11,212	15,696	-
Luzerne, Wyoming and Carbon	36,499	15,208	15,208	21,291	-
Lycoming	8,592	3,580	3,580	5,012	-
Mercer	8,048	3,353	3,353	4,695	-
Mifflin, Juniata and Huntingdon	14,768	6,153	6,153	8,615	-
Monroe	8,372	3,488	3,488	4,884	-
Montgomery	38,447	16,020	16,020	22,427	-
Philadelphia	95,072	39,613	39,613	55,459	-
Pike	7,405	3,085	3,085	4,320	-
Potter	6,483	2,701	2,701	3,782	-
Sullivan	6,483	2,701	2,701	3,782	-
Tioga	6,483	2,701	2,701	3,782	-
Union, Snyder and Northumberland	14,204	5,918	5,918	8,286	-
Venango	6,982	2,909	2,909	4,073	-
Warren and Forest	8,285	3,452	3,452	4,833	-
Washington and Greene	15,387	6,411	6,411	8,976	-
Wayne	6,483	2,701	2,701	3,782	-
Westmoreland	26,638	11,099	11,099	15,539	-
York	21,289	8,870	8,870	12,419	-
Total Subcontractor Costs	\$ 900,495	\$ 375,206	\$ 375,206	\$ 525,289	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for PCCD Contract Number 2014-SV-01-25495 Sexual Assault Services

Program Grant - Subcontractor Costs

Year Ended June 30, 2016

Budget Category	08/01/14 - 07/31/15 Approved Budget	08/01/14 - 06/30/15 Reported Costs	07/01/15 - 07/31/15 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 3,012	\$ 3,012	\$ -	\$ 3,012	\$ -	\$ -
Allegheny - CV	12,702	12,702	-	12,702	-	-
Allegheny - PAAR	20,842	19,105	1,737	20,842	-	-
Armstrong	3,070	2,814	256	3,070	-	-
Beaver	8,075	8,023	52	8,075	-	-
Bedford	4,206	4,206	-	4,206	-	-
Berks	9,075	8,276	799	9,075	-	-
Blair	4,113	3,770	343	4,113	-	-
Bradford	4,274	4,274	-	4,274	-	-
Bucks	16,067	16,067	-	16,067	-	-
Butler	9,796	8,979	817	9,796	-	-
Cambria and Somerset	9,564	8,906	658	9,564	-	-
Centre	5,027	5,027	-	5,027	-	-
Chester	14,745	13,516	1,229	14,745	-	-
Clarion, Jefferson and Clearfield	9,747	9,664	83	9,747	-	-
Clinton	3,166	2,902	264	3,166	-	-
Columbia and Montour	5,173	4,742	431	5,173	-	-
Crawford	4,874	4,496	378	4,874	-	-
Cumberland	6,109	5,641	468	6,109	-	-
Dauphin and Perry	11,815	10,822	993	11,815	-	-
Delaware	18,201	16,687	1,514	18,201	-	-
Elk and Cameron	4,569	4,569	-	4,569	-	-
Erie	12,719	11,659	1,060	12,719	-	-
Fayette	5,110	4,527	583	5,110	-	-
Franklin and Fulton	6,135	5,678	457	6,135	-	-
Indiana	4,328	3,928	400	4,328	-	-
Lackawanna and Susquehanna	8,153	7,474	679	8,153	-	-
Lancaster	10,991	10,383	608	10,991	-	-
Lawrence	3,575	3,296	279	3,575	-	-
Lebanon and Schuylkill	13,606	12,305	1,301	13,606	-	-
Lehigh and Northampton	13,762	12,639	1,123	13,762	-	-
Luzerne, Wyoming and Carbon	14,836	13,519	1,317	14,836	-	-
Lycoming	5,247	4,810	437	5,247	-	-
McKean	3,279	2,604	675	3,279	-	-
Mercer	4,021	3,686	335	4,021	-	-
Mifflin, Juniata and Huntingdon	6,340	6,340	-	6,340	-	-
Monroe	4,124	3,783	341	4,124	-	-
Montgomery	14,045	12,830	1,215	14,045	-	-
Philadelphia	37,558	34,428	3,130	37,558	-	-
Pike	2,534	2,322	212	2,534	-	-
Potter	3,165	3,085	80	3,165	-	-
Sullivan	1,439	1,322	117	1,439	-	-
Tioga	3,643	936	2,707	3,643	-	-
Union, Snyder and Northumberland	7,667	6,880	787	7,667	-	-
Venango	3,353	3,073	280	3,353	-	-
Warren and Forest	4,343	3,620	723	4,343	-	-
Washington and Greene	9,189	8,423	766	9,189	-	-
Wayne	3,054	3,054	-	3,054	-	-
Westmoreland	9,757	9,757	-	9,757	-	-
York	11,444	10,587	857	11,444	-	-
Total Subcontractor Costs	\$ 415,639	\$ 385,148	\$ 30,491	\$ 415,639	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for PCCD Contract Number 2015-SV-01-26238

Sexual Assault Services Program Grant - Administrative Costs

Year Ended June 30, 2016

Budget Category	09/07/15 - 07/31/16 Approved Budget	09/07/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 27,786	\$ 23,742	\$ 23,742	\$ 4,044	\$ -
Benefits	8,490	6,826	6,826	1,664	-
Total Personnel	36,276	30,568	30,568	5,708	-
Operations					
Professional fees	110	70	70	40	-
Supplies	456	788	788	(332)	-
Equipment/software rental and maintenance	220	277	277	(57)	-
Equipment leases	220	229	229	(9)	-
Office rent	2,138	1,717	1,717	421	-
Custodial services	110	87	87	23	-
Printing	2,000	1,942	1,942	58	-
Telephone	385	340	340	45	-
Postage	55	50	50	5	-
Dues/memberships	55	28	28	27	-
Insurance	165	119	119	46	-
Total Operations	5,914	5,647	5,647	267	-
Total Administrative Costs	\$ 42,190	\$ 36,215	\$ 36,215	\$ 5,975	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for PCCD Contract Number 2015-SV-01-26238

Sexual Assault Services Program Grant - Subcontractor Costs

Year Ended June 30, 2016

Budget Category	09/07/15 - 07/31/16 Approved Budget	09/07/15 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 3,012	\$ 3,012	\$ 3,012	\$ -	\$ -
Allegheny - CV	12,702	12,702	12,702	-	-
Allegheny - PAAR	20,842	18,940	18,940	1,902	-
Armstrong	3,070	2,791	2,791	279	-
Beaver	8,075	8,075	8,075	-	-
Bedford	4,206	4,206	4,206	-	-
Berks	9,075	6,941	6,941	2,134	-
Blair	4,113	3,727	3,727	386	-
Bradford	4,274	4,274	4,274	-	-
Bucks	16,067	14,791	14,791	1,276	-
Butler	9,796	8,910	8,910	886	-
Cambria and Somerset	9,564	9,205	9,205	359	-
Centre	5,027	5,027	5,027	-	-
Chester	14,745	13,395	13,395	1,350	-
Clarion, Jefferson and Clearfield	9,747	4,214	4,214	5,533	-
Clinton	3,166	2,902	2,902	264	-
Columbia and Montour	5,173	4,703	4,703	470	-
Crawford	4,874	4,874	4,874	-	-
Cumberland	6,109	5,344	5,344	765	-
Dauphin and Perry	11,815	10,353	10,353	1,462	-
Delaware	18,201	16,546	16,546	1,655	-
Elk and Cameron	4,569	4,341	4,341	228	-
Erie	12,719	11,618	11,618	1,101	-
Fayette	5,110	4,395	4,395	715	-
Franklin and Fulton	6,135	5,460	5,460	675	-
Indiana	4,328	4,328	4,328	-	-
Lackawanna and Susquehanna	8,153	7,474	7,474	679	-
Lancaster	10,991	10,285	10,285	706	-
Lawrence	3,575	3,198	3,198	377	-
Lebanon and Schuylkill	13,606	12,201	12,201	1,405	-
Lehigh and Northampton	13,762	12,398	12,398	1,364	-
Luzerne, Wyoming and Carbon	14,836	13,661	13,661	1,175	-
Lycoming	5,247	4,770	4,770	477	-
McKean	3,279	3,249	3,249	30	-
Mercer	4,021	3,654	3,654	367	-
Mifflin, Juniata and Huntingdon	6,340	6,340	6,340	-	-
Monroe	4,124	3,750	3,750	374	-
Montgomery	14,045	12,790	12,790	1,255	-
Philadelphia	37,558	34,144	34,144	3,414	-
Pike	2,534	2,304	2,304	230	-
Potter	3,165	2,875	2,875	290	-
Sullivan	1,439	1,308	1,308	131	-
Tioga	3,643	3,643	3,643	-	-
Union, Snyder and Northumberland	7,667	5,834	5,834	1,833	-
Venango	3,353	3,048	3,048	305	-
Warren and Forest	4,343	3,501	3,501	842	-
Washington and Greene	9,189	8,347	8,347	842	-
Wayne	3,054	3,054	3,054	-	-
Westmoreland	9,757	9,757	9,757	-	-
York	11,444	10,637	10,637	807	-
Total Subcontractor Costs	\$ 415,639	\$ 377,296	\$ 377,296	\$ 38,343	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for PCCD Contract Number 2014-VA-08-25927 PREA Stop Penalty

Project Grant - Administrative Costs

Year Ended June 30, 2016

Budget Category	03/01/15 - 05/31/16 Approved Budget	03/01/15 - 06/30/15 Reported Costs	07/01/15 - 05/31/16 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 7,063	\$ 1,147	\$ 7,218	\$ 8,365	\$ (1,302)	\$ -
Benefits	2,203	281	2,077	2,358	(155)	-
Total Personnel	9,266	1,428	9,295	10,723	(1,457)	-
Operations						
Professional fees	60	2	18	20	40	-
Audit fees	300	-	173	173	127	-
Supplies	120	20	19	39	81	-
Equipment/software rental and maintenance	120	7	51	58	62	-
Equipment leases	120	6	69	75	45	-
Office rent	558	71	527	598	(40)	-
Custodial services	60	4	27	31	29	-
Telephone	153	13	109	122	31	-
Postage	60	2	26	28	32	-
Dues/memberships	60	-	8	8	52	-
Insurance	60	4	35	39	21	-
Total Operations	1,671	129	1,062	1,191	480	-
Total Administrative Costs	\$ 10,937	\$ 1,557	\$ 10,357	\$ 11,914	\$ (977)	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for PCCD Contract Number 2014-VA-08-25927 PREA Stop Penalty

Project Grant - Subcontractor Costs

Year Ended June 30, 2016

Budget Category	03/01/15 - 05/31/16 PCAR Approved Budget	03/01/15 - 06/30/15 Reported Costs	07/01/15 - 05/31/16 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Allegheny - CV	\$ 8,575	\$ 2,904	\$ 5,671	\$ 8,575	\$ -	\$ -
Centre	17,150	1,905	15,245	17,150	-	-
Clearfield	17,150	2,503	14,647	17,150	-	-
Crawford	8,575	-	8,575	8,575	-	-
Cumberland	8,575	1,826	6,749	8,575	-	-
Delaware	8,575	-	9,335	9,335	(760)	-
Erie	8,575	715	8,620	9,335	(760)	-
Fayette	8,575	2,285	4,813	7,098	1,477	-
Forest	8,575	-	2,475	2,475	6,100	-
Greene	8,575	-	8,575	8,575	-	-
Huntingdon	17,150	-	17,150	17,150	-	-
Indiana	8,575	85	8,475	8,560	15	-
Luzerne	17,150	5,711	12,199	17,910	(760)	-
Lycoming	8,575	1,382	7,953	9,335	(760)	-
Mercer	8,575	2,858	5,717	8,575	-	-
Montgomery	8,575	2,841	6,494	9,335	(760)	-
Northumberland	8,575	2,553	6,022	8,575	-	-
Schuylkill	17,150	4,777	13,133	17,910	(760)	-
Somerset	17,150	847	16,303	17,150	-	-
Wayne	8,575	1,092	8,243	9,335	(760)	-
Total Subcontractor Costs	\$ 222,950	\$ 34,284	\$ 186,394	\$ 220,678	\$ 2,272	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for PCCD Contract Number 2015-VA-08-26854 PREA

Stop Penalty Project Grant - Administrative Costs

Year Ended June 30, 2016

Budget Category	03/01/16 - 02/28/17 Approved Budget	03/01/16 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 7,386	\$ 40	\$ 40	\$ 7,346	\$ -
Benefits	2,423	5	5	2,418	-
Total Personnel	9,809	45	45	9,764	-
Operations					
Professional fees	1,360	-	-	1,360	-
Audit fees	250	-	-	250	-
Supplies	114	-	-	114	-
In-state travel	614	-	-	614	-
Lodging	3,325	-	-	3,325	-
Meals	295	-	-	295	-
Equipment/software rental and maintenance	120	-	-	120	-
Equipment leases	120	-	-	120	-
Office rent	527	-	-	527	-
Custodial services	60	-	-	60	-
Telephone	180	-	-	180	-
Postage	60	-	-	60	-
Dues/memberships	60	-	-	60	-
Insurance	60	-	-	60	-
Meeting expenses	600	-	-	600	-
Total Operations	7,745	-	-	7,745	-
Total Administrative Costs	\$ 17,554	\$ 45	\$ 45	\$ 17,509	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Costs for PCCD Contract Number 2015-VA-08-26854 PREA

Stop Penalty Project Grant - Subcontractor Costs

Year Ended June 30, 2016

Budget Category	03/01/16 - 02/28/17 PCAR Approved Budget	03/01/16 - 06/30/16 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 8,025	\$ 890	\$ 890	\$ 7,135	\$ -
Centre	16,050	-	-	16,050	-
Clearfield	16,050	628	628	15,422	-
Crawford	8,025	-	-	8,025	-
Cumberland	8,025	151	151	7,874	-
Delaware	8,025	-	-	8,025	-
Erie	8,025	1,309	1,309	6,716	-
Fayette	8,025	95	95	7,930	-
Forest	8,025	413	413	7,612	-
Greene	8,025	858	858	7,167	-
Huntingdon	16,050	9,344	9,344	6,706	-
Indiana	8,025	448	448	7,577	-
Luzerne	16,050	-	-	16,050	-
Lycoming	8,025	578	578	7,447	-
Mercer	8,025	-	-	8,025	-
Montgomery	8,025	860	860	7,165	-
Northumberland	8,025	2,248	2,248	5,777	-
Schuylkill	16,050	-	-	16,050	-
Somerset	16,050	-	-	16,050	-
Wayne	8,025	-	-	8,025	-
Total Subcontractor Costs	\$ 208,650	\$ 17,822	\$ 17,822	\$ 190,828	\$ -

Pennsylvania Coalition Against Rape

Summarized Schedule of Budgeted, Reported and Allowable Costs for DHS Contract Number 4100070677 -
 Social Services Block Grant (Title XX), Act 44 - Pennsylvania General Fund - Administrative and
 Subcontractor Costs
 Year Ended June 30, 2016

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block Grant (Title XX)	\$ 566,974	\$ 504,683	\$ 504,683	\$ 62,291	\$ -
Act 44 - Pennsylvania General Fund	899,920	757,159	757,159	142,761	-
Subcontractor Costs					
Social Services Block Grant (Title XX)	1,154,026	1,128,672	1,128,672	25,354	-
Act 44 - Pennsylvania General Fund	8,739,080	7,960,726	7,960,726	778,354	-
Contract Totals	\$ 11,360,000	\$ 10,351,240	\$ 10,351,240	\$ 1,008,760	\$ -

Note: The Pennsylvania Department of Human Services granted us an extension through 06/30/17.

Pennsylvania Coalition Against Rape

Funding Reconciliation for DHS Contract Number 4100070677

	Years Ended June 30,	
	2016	2015
Available Funding		
Amount paid by DHS before June 30	\$ 11,360,000	\$ 10,484,000
Amount paid by DHS after June 30	-	-
Total Available Funding	11,360,000	10,484,000
Allowable Costs		
Approved during the period July to June	10,351,240	10,484,000
Questioned	-	-
Total Allowable Costs	10,351,240	10,484,000
Approved for Carryover Extension to 06/30/17 by the Department of Human Services	\$ 1,008,760	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported and Allowable Salaries for DHS Contract Number 4100070677

Year Ended June 30, 2016

	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Salaries					
CEO	\$ 57,661	\$ 54,506	\$ 54,506	\$ 3,155	\$ -
Vice President of Public Relations	24,259	20,974	20,974	3,285	-
Executive Assistant	32,661	31,713	31,713	948	-
Development Associate	9,352	8,229	8,229	1,123	-
Office Manager	37,241	33,603	33,603	3,638	-
Training Projects Assistant	8,021	7,272	7,272	749	-
Vice President of Finance	37,474	34,647	34,647	2,827	-
Senior Accountant	27,403	25,408	25,408	1,995	-
Fiscal Assistant - Accounts Payable	21,807	20,191	20,191	1,616	-
Legal Director	37,440	37,440	37,440	-	-
Vice President of Services	24,094	22,973	22,973	1,121	-
Training & Technical Assistance Director	49,458	45,571	45,571	3,887	-
Training Projects Coordinator	8,650	7,398	7,398	1,252	-
Medical Advocacy Coordinator	43,960	42,886	42,886	1,074	-
Children's Advocacy Coordinator	19,821	19,071	19,071	750	-
Director of Grants and Contracts	46,532	42,400	42,400	4,132	-
Contract Liaison	38,164	35,439	35,439	2,725	-
MIS Director	23,859	23,206	23,206	653	-
Training Projects Assistant	25,821	24,136	24,136	1,685	-
Fiscal Assistant - Accounts Receivable	5,315	4,997	4,997	318	-
Prevention and Resource Coordinator	17,757	16,150	16,150	1,607	-
Communications Manager	31,860	31,092	31,092	768	-
Communications Assistant	11,125	13,140	13,140	(2,015)	-
Training Projects Specialist	6,736	6,736	6,736	-	-
Outreach Coordinator	3,598	3,921	3,921	(323)	-
Staff Attorney	6,699	1,586	1,586	5,113	-
Special Projects Coordinator	6,430	1,106	1,106	5,324	-
Multi-Media Specialist	5,486	6,955	6,955	(1,469)	-
Information Technology Support Specialist	17,442	15,253	15,253	2,189	-
Information Systems Administrator	37,173	36,269	36,269	904	-
NSVRC - Director of Special Projects	7,345	5,997	5,997	1,348	-
NSVRC - Librarian Tech./Training Project Asst.	17,324	15,912	15,912	1,412	-
Total Salaries	\$ 747,968	\$ 696,177	\$ 696,177	\$ 51,791	\$ -



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

To the Board of Directors
Pennsylvania Coalition Against Rape
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, the financial statements of Pennsylvania Coalition Against Rape (Coalition), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, 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 20, 2017.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

RKL LLP

January 20, 2017
York, Pennsylvania



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

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

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Coalition Against Rape's (Coalition) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Coalition's major federal programs for the year ended June 30, 2016. The Coalition's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Coalition's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Pennsylvania Coalition Against Rape complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

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

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

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

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

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

We have audited the financial statements of the Coalition as of and for the year ended June 30, 2016, and have issued our report thereon dated January 20, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

RKL LLP

January 20, 2017
York, Pennsylvania

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2016			
	Pass-Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice				
Passed through Pennsylvania Commission on Crime and Delinquency				
Violence Against Women Formula Grants	2014-VA-01-23858-3	16.588	\$ -	\$ 27,323
Violence Against Women Formula Grants	2015-VA-08-26420	16.588	-	41,010
Violence Against Women Formula Grants	2014-VA-08-25927	16.588	186,394	196,751
Violence Against Women Formula Grants	2015-VA-08-26854	16.588	17,822	17,867
Sexual Assault Services Formula Program	2014-SV-01-25495	16.017	30,490	30,490
Sexual Assault Services Formula Program	2015-SV-01-26238	16.017	377,296	413,511
Passed through Administrative Office of Pennsylvania Courts				
Violence Against Women Formula Grants	2014-VA-05-25601	16.588	-	40,966
Violence Against Women Formula Grants	2015-VA-05/03-26422	16.588	-	47,264
Passed through Office on Violence Against Women				
State Domestic Violence and Sexual Assault Coalitions	2014-SW-AX-0025	16.556	-	33,574
State Domestic Violence and Sexual Assault Coalitions	2015-SW-AX-0025	16.556	-	93,312
OVW Technical Assistance Initiative	2011-TA-AX-K097	16.526	-	49,010
OVW Technical Assistance Initiative	2011-TA-AX-K023	16.526	-	353,333
Education, Training, and Enhanced Services to End Violence				
Against and Abuse of Women with Disabilities	2014-FW-AX-K002	16.529	-	104,056
OVW Technical Assistance Initiative	2009-TA-AX-K024	16.526	-	1,235,354
OVW Technical Assistance Initiative	2013-TA-AX-K036	16.526	-	66,472
Passed through Iowa Coalition Against Sexual Assault				
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	2009-TA-AX-K011	16.589	-	116,041
Passed through Just Detention International				
OVW Technical Assistance Initiative	10/1/13 - 9/30/16	16.526	-	1,140
Passed through Center for Effective Public Policy-Probation Project				
OVW Technical Assistance Initiative	216-00-NSVRC-434	16.526	-	1,104
OVW Technical Assistance Initiative	215-00-NSVRC-435	16.526	-	7,295
Passed through Center for Effective Public Policy-Campus Project				
Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	343-00-NSVRC-451	16.203	-	865

Passed through Portland State University-Campus Project Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	11/1/15 - 3/31/16	16.203	-	2,500
Passed through Office for Victims of Crime Crime Victim Assistance/Discretionary Grants	2015-VF-GX-K003	16.582	-	58,795
Passed through Georgetown University Juvenile Justice and Delinquency Prevention-Allocation to States	7771472/GR204203	16.540	-	6,520
Passed through National Council on Crime and Delinquency PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	2010-RP-BX-K001	16.735	-	8,855
Total U.S. Department of Justice			612,002	2,953,408
U.S. Department of State				
Passed through Vital Voices Global Partnership-Uganda Project International Programs to Combat Human Trafficking	S-SGTIP-13-GR-1020	19.019	-	9,777
Passed through International Association of Chiefs of Police-Egypt Project Criminal Justice Systems	12/4/14 - 10/20/15	19.703	-	13,702
Total U.S. Department of State			-	23,479
U.S. Department of Health and Human Services				
Passed through Pennsylvania Department of Human Services Social Services Block Grant	4100070677	93.667	1,128,672	1,633,355
Passed through Pennsylvania Department of Health Injury Prevention and Control Research and State and Community Based Programs	4100068717	93.136	905,399	995,293
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	4100068717	93.758	253,006	284,055
Passed through Centers for Disease Control and Prevention Injury Prevention and Control Research and State and Community Based Programs	5UF2-CE002359-02	93.136	-	539,079
Injury Prevention and Control Research and State and Community Based Programs	5UF2-CE002359-03	93.136	-	935,713
Total U.S. Department of Health and Human Services			2,287,077	4,387,495
Total Federal Awards Expended			\$ 2,899,079	\$ 7,364,382

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

Pennsylvania Coalition Against Rape

Notes to Schedule of Expenditures of Federal Awards
June 30, 2016

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Pennsylvania Coalition Against Rape under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Coalition, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Coalition.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost Rate

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

Note 4 - Pennsylvania Department of Health

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

Contract Number 4100068717

Rape Prevention and Education (RPE)

Total received during the year	\$	940,547
Accrued revenue at the beginning of the year		(272,909)
Accrued revenue at the end of the year		<u>327,655</u>

Federal Expenditures - CFDA Number 93.136	\$	<u>995,293</u>
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Preventive Health and Health Services Block Grant (PHHSBG)

Total received during the year	\$	200,285
Accrued revenue at the beginning of the year		(54,563)
Accrued revenue at the end of the year		<u>138,333</u>

Federal Expenditures - CFDA Number 93.758	\$	<u>284,055</u>
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Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs

Year Ended June 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued 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>CFDA Number(s)</u>	<u>Name of Federal Program</u>
93.136	Injury Prevention and Control Research and State and Community Based Programs
93.667	Social Services Block Grant

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

Auditee qualified as low-risk auditee yes no

Pennsylvania Coalition Against Rape

Notes to Schedule of Expenditures of Federal Awards (continued)
June 30, 2016

Section II - Financial Statement Findings

No findings are reported.

Section III - Federal Award Findings and Questioned Costs

No findings are reported.