

Pennsylvania Coalition Against Rape

Financial Statements and Supplementary Information

June 30, 2018 and 2017



Pennsylvania Coalition Against Rape

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June 30, 2018 and 2017

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Pennsylvania Coalition Against Rape (Coalition), which comprise the statement of financial position as of June 30, 2018 and 2017, and the related statements of activities, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our 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. 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, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2019 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 the effectiveness of the Coalition's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Coalition Against Rape's internal control over financial reporting and compliance.

RKL LLP

January 30, 2019
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Statement of Financial Position

	June 30,	
	2018	2017
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,170,937	\$ 1,051,300
Cash - restricted	588,933	607,135
Accounts receivable	91,869	160,211
Grants receivable	970,658	1,204,788
Inventory	59,785	70,670
Note receivable	-	100,000
Prepaid expenses	155,049	199,754
Total Current Assets	3,037,231	3,393,858
Fixed Assets		
Furniture and equipment	635,085	601,981
Accumulated depreciation	(495,835)	(469,989)
Total Fixed Assets, Net	139,250	131,992
Investments	643,049	637,530
Total Assets	\$ 3,819,530	\$ 4,163,380
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 699,416	\$ 1,504,567
Deferred grant revenue	505,157	58,398
Accrued payroll	94,062	99,516
Payroll taxes withheld and accrued	10,222	10,030
Total Liabilities	1,308,857	1,672,511
Net Assets		
Undesignated	1,863,613	1,883,734
Board-designated	58,127	-
Total Unrestricted Net Assets	1,921,740	1,883,734
Temporarily restricted	588,933	607,135
Total Net Assets	2,510,673	2,490,869
Total Liabilities and Net Assets	\$ 3,819,530	\$ 4,163,380

Pennsylvania Coalition Against Rape

Statement of Activities

	Year Ended June 30, 2018		
	Unrestricted	Temporarily Restricted	Totals
Support and Revenue			
Government and other grants	\$ 18,981,569	\$ -	\$ 18,981,569
Contributions	268,939	45,675	314,614
Assessment income	163,901	-	163,901
Special events			
Gross revenues	94,080	25,661	119,741
Direct costs	(94,080)	-	(94,080)
Sale of reference materials	90,874	-	90,874
Other revenue	46,824	-	46,824
Interest income	16,068	-	16,068
Conference revenue	7,480	-	7,480
Membership income	4,900	-	4,900
Net assets released from restrictions	89,538	(89,538)	-
Loss on disposal of fixed assets	(9,610)	-	(9,610)
Total Support and Revenue	19,660,483	(18,202)	19,642,281
Expenses			
Program and related services	18,039,587	-	18,039,587
Supporting services			
Management and general	1,313,197	-	1,313,197
Fund development	267,660	-	267,660
Total Expenses	19,620,444	-	19,620,444
Excess (Deficiency) of Support and Revenue over Expenses	40,039	(18,202)	21,837
Unrealized Holding Losses on Investments	(2,033)	-	(2,033)
Changes in Net Assets	\$ 38,006	\$ (18,202)	\$ 19,804

Pennsylvania Coalition Against Rape

Statement of Activities (continued)

	Year Ended June 30, 2017		
	Unrestricted	Temporarily Restricted	Totals
Support and Revenue			
Government and other grants	\$ 22,250,544	\$ -	\$ 22,250,544
Contributions	57,967	10,495	68,462
Assessment income	167,951	-	167,951
Special events			
Gross revenues	55,565	62,814	118,379
Direct costs	(55,565)	-	(55,565)
Sale of reference materials	82,993	-	82,993
Other revenue	15,465	-	15,465
Interest income	10,280	-	10,280
Conference revenue	644,818	-	644,818
Membership income	4,900	-	4,900
Net assets released from restrictions	67,491	(67,491)	-
Loss on disposal of fixed assets	-	-	-
Total Support and Revenue	23,302,409	5,818	23,308,227
Expenses			
Program and related services	21,388,563	-	21,388,563
Supporting services			
Management and general	1,502,490	-	1,502,490
Fund development	211,216	-	211,216
Total Expenses	23,102,269	-	23,102,269
Excess of Support and Revenue over Expenses	200,140	5,818	205,958
Unrealized Holding Gains on Investments	1,825	-	1,825
Changes in Net Assets	\$ 201,965	\$ 5,818	\$ 207,783

Pennsylvania Coalition Against Rape

Statement of Changes in Net Assets

	Years Ended June 30, 2018 and 2017		
	Unrestricted	Temporarily Restricted	Totals
Net Assets at June 30, 2016	\$ 1,681,769	\$ 601,317	\$ 2,283,086
Changes in net assets	201,965	5,818	207,783
Net Assets at June 30, 2017	1,883,734	607,135	2,490,869
Changes in net assets	38,006	(18,202)	19,804
Net Assets at June 30, 2018	<u><u>\$ 1,921,740</u></u>	<u><u>\$ 588,933</u></u>	<u><u>\$ 2,510,673</u></u>

Pennsylvania Coalition Against Rape

Statement of Cash Flows

	Years Ended June 30,	
	2018	2017
Cash Flows from Operating Activities		
Changes in net assets	\$ 19,804	\$ 207,783
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	40,643	43,394
Loss on disposal of fixed assets	9,610	-
Unrealized holding (gains) losses on investments	2,033	(1,825)
(Increase) decrease in assets		
Accounts receivable	68,342	(82,041)
Grants receivable	234,130	(33,929)
Inventory	10,885	10,000
Prepaid expenses	44,705	788,732
Increase (decrease) in liabilities		
Accounts payable	(793,473)	468,490
Deferred grant revenue	446,759	(2,030,075)
Accrued payroll	(5,454)	(23,507)
Payroll taxes withheld and accrued	192	(482)
Net Cash Provided by (Used in) Operating Activities	78,176	(653,460)
Cash Flows from Investing Activities		
Capital expenditures	(69,189)	(47,020)
Payment received on note receivable	100,000	-
Purchase of investments	(7,552)	(4,166)
Net Cash Provided by (Used in) Investing Activities	23,259	(51,186)
Net Increase (Decrease) in Cash and Cash Equivalents	101,435	(704,646)
Cash and Cash Equivalents at Beginning of Year	1,658,435	2,363,081
Cash and Cash Equivalents at End of Year	\$ 1,759,870	\$ 1,658,435
Cash and Cash Equivalents Consists of the Following		
Cash and cash equivalents	\$ 1,170,937	\$ 1,051,300
Cash - restricted	588,933	607,135
	\$ 1,759,870	\$ 1,658,435

Supplementary Schedule of Noncash Investing and Financing Activities

In 2018

Accounts payable includes \$9,510 of capital expenditures.

In 2017

Accounts payable includes \$21,188 of capital expenditures.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2018 and 2017

Note 1 - Nature of Operations

Pennsylvania Coalition Against Rape (a Pennsylvania nonprofit Corporation) (Coalition) was chartered in 1975 for the purpose of providing statewide rape crises services. These services are provided through a network of rape crisis centers located throughout the Commonwealth of Pennsylvania. The administrative offices are responsible for providing technical assistance, contract management, and legislative liaison for the rape crisis centers, as well as providing information to the general public on sexual assault. The Coalition's major funding sources are the Pennsylvania Department of Human Services (DHS), the Pennsylvania Department of Health (DOH), and the Department of Health and Human Services (HHS).

Note 2 - Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Coalition considers all highly-liquid debt instruments purchased with original maturities of three months or less to be cash equivalents. 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 - equity 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.

Note 2 - Summary of Significant Accounting Policies (continued)

Inventory

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

Fixed Assets

Fixed assets are recorded at cost, if purchased, or at fair market value, if donated. Furniture and equipment are depreciated using the straight-line method over the estimated useful lives of the respective assets. These useful lives are in accordance with applicable DHS guidelines.

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

Depreciation expense amounted to \$40,643 and \$43,394 for the years ended June 30, 2018 and 2017, 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 recoverable. 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, 2018 and 2017.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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, 2018 and 2017, advertising expense amounted to \$8,918 and \$18,555, respectively.

Subsequent Events

The Coalition has evaluated subsequent events through January 30, 2019, which is the date the financial statements were available to be issued. No material events subsequent to June 30, 2018 were noted.

Recent Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2015-11, *Inventory (Topic 330): Simplifying the Measurement of Inventory*. The amendments in the ASU require entities that measure inventory using the first-in, first-out or average cost methods to measure inventory at the lower of cost and net realizable value. Net realizable value is defined as estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. ASU 2015-11 is effective for financial statements issued for fiscal years, and interim periods within those years, beginning after December 15, 2016 on a prospective basis. Early adoption of ASU 2015-11 is permitted. The Coalition adopted this ASU effective July 1, 2017. The adoption did not have a material effect on its financial statements.

Note 2 - Summary of Significant Accounting Policies (continued)

Recent Accounting Pronouncements (continued)

In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which simplifies and improves how a not-for-profit organization classifies its net assets, as well as the information it presents in financial statements and notes about liquidity, financial performance, and cash flows. Among other changes, the ASU replaces the three current classes of net assets with two new classes, "net assets with donor restrictions" and "net assets without donor restrictions", and expands disclosures about the nature and amount of any donor restrictions. This guidance is effective for annual periods beginning after December 15, 2017. The Coalition is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which provides a robust framework for addressing revenue recognition issues and, upon its effective date, replaces almost all existing revenue recognition guidance. This guidance is effective for annual reporting periods beginning after December 15, 2018. The Coalition is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the scope and the accounting guidance for contributions. The update provides a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance. For contributions received, this guidance is effective for annual periods beginning after December 15, 2018, or annual periods beginning after June 15, 2018 for public business entities. For contributions made, this guidance is effective for annual periods beginning after December 15, 2019, or annual periods beginning after December 15, 2018 for public business entities. The Coalition is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes 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. The Coalition is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

Note 3 - Income Tax Status

The Coalition is a not-for-profit entity described in Section 501(c)(3) of the Internal Revenue Code 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.

Note 3 - Income Tax Status (continued)

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, 2015.

Note 4 - Fair Value of Financial Instruments

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

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

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

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

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

The 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, 2018 and 2017

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:

	2018			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 9,158	\$ 9,158	\$ -	\$ -
Certificates of deposit	584,601	584,601	-	-
Mutual funds - equity	49,290	49,290	-	-
	<u>\$ 643,049</u>	<u>\$ 643,049</u>	<u>\$ -</u>	<u>\$ -</u>
2017				
Cash and cash equivalents	\$ 6,865	\$ 6,865	\$ -	\$ -
Certificates of deposit	578,097	578,097	-	-
Mutual funds - equity	52,568	52,568	-	-
	<u>\$ 637,530</u>	<u>\$ 637,530</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, 2018 and 2017, there were no transfers in or out of Level 3.

Note 5 - Investments

Investments consist of the following as of June 30:

	2018	2017
Cash and cash equivalents	\$ 9,158	\$ 6,865
Certificates of deposit	584,601	578,097
Mutual funds - equity	49,290	52,568
	<u>\$ 643,049</u>	<u>\$ 637,530</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2018 and 2017

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 do they require a skill or expertise that otherwise would have been purchased, these services do not meet the criteria for recognition as donated services and are not reflected on the accompanying financial statements.

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

	<u>2018</u>	<u>2017</u>
Special events	<u>\$ 1,616</u>	<u>\$ 2,226</u>

Note 7 - Note Receivable

The Coalition had a note receivable from AEquitas in the original principal amount of \$100,000 bearing interest at 0.50% outstanding as of June 30, 2017. The entire balance was repaid in September 2017. Interest income related to the note receivable is not considered material for the years ended June 30, 2018 and 2017.

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 6.00% and 5.25% as of June 30, 2018 and 2017, 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, 2018 and 2017.

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 would automatically renew itself for an additional five years unless either the lessee or the lessor gave a 90-day written notice to terminate.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2018 and 2017

Note 9 - Commitments (continued)

The Coalition 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 lease. 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. In September 2017, the Coalition entered into a settlement agreement and general release that ended the leasing arrangement. The agreement required \$220,000 to be paid by the Coalition in October 2017, resulting in a release of all other future commitments.

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.

In August 2015, the Coalition entered into a lease agreement for the lease of office space located at 1129 20th Street, N.W., Washington, D.C. The lease covered the period August 15, 2015 through August 14, 2017 with rent of \$8,500 per month. The lease was not renewed.

In July 2017, the Coalition entered into a new lease agreement for the lease of office space located at 1875 Connecticut Avenue, NW, Washington DC. The lease covers the period August 1, 2017 through January 31, 2019. The rent is \$5,653 per month with no increases.

Building rental expense related to these leases for the years ended June 30, 2018 and 2017 amounted to \$394,761 and \$566,282, 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, 2018 and 2017 amounted to \$27,970 and \$29,592, respectively.

Remaining future minimum lease payments required under operating leases, assuming no change in current terms, consist of the following for each of the years ended June 30, 2023; and thereafter:

	Office Space	Equipment	Total
2019	\$ 332,695	\$ 23,928	\$ 356,623
2020	304,752	20,310	325,062
2021	310,844	2,220	313,064
2022	317,061	2,220	319,281
2023	323,402	2,220	325,622
Thereafter	1,300,282	555	1,300,837
	<u>\$ 2,889,036</u>	<u>\$ 51,453</u>	<u>\$ 2,940,489</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2018 and 2017

Note 10 - Lease Income

The Coalition subleases a portion of their property to an unrelated third party. The lease covers the period June 1, 2018 through March 31, 2020 with rent of \$674 per month. Additional renewal options are available through March 31, 2023.

Future minimum rental lease payments, assuming no changes in current terms, consist of the following for the remaining two years ended June 30:

2019	\$	8,101
2020		<u>6,187</u>
	\$	<u>14,288</u>

Note 11 - Board-Designated Net Assets

Board-designated net assets represent net assets that are designated by the Board of Directors of the Coalition for use in specific programs and are not restricted by any grantor agency. Board-designated net assets are for the Delilah Rumburg Vision for Leadership Fund and amounted to \$58,127 as of June 30, 2018.

Note 12 - Temporarily Restricted Net Assets

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

	<u>2018</u>	<u>2017</u>
Child sexual abuse prevention	\$ 563,678	\$ 597,287
Delilah Rumburg Vision for Leadership Fund	20,615	-
Disaster Relief Fund	<u>4,640</u>	<u>9,848</u>
	<u>\$ 588,933</u>	<u>\$ 607,135</u>

Note 13 - Interfund Borrowings

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

Note 14 - National Sexual Assault Conference

The Coalition hosted a National Sexual Assault Conference in August 2016. The next conference was held in August 2018.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2018 and 2017

Note 15 - Third-Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DHS Contract #4100070677 and DOH Contract #4100075395). 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 16 - 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 4.75% for the years ended June 30, 2018 and 2017. 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, 2018 and 2017 amounted to \$119,131 and \$112,541, respectively.

Note 17 - Self-Insurance

During the year ended June 30, 2000, the Coalition elected to reimburse the Pennsylvania Unemployment Compensation Fund for actual unemployment compensation claims paid (self-insured). When employees receive unemployment compensation benefits, the Pennsylvania Unemployment Compensation Fund is reimbursed for the amount of the payment and the Coalition records the payment as an operating expense. Unemployment compensation expense amounted to \$14,411 and \$14,556 for the years ended June 30, 2018 and 2017, respectively.

Note 18 - Concentration of Credit Risk

Financial instruments, which subject the Coalition to concentration of credit risk, consist primarily of cash and cash equivalents, certificates of deposit, mutual funds - equity, and contributions. The Coalition maintains its cash and cash equivalents with high credit quality financial institutions and has not suffered any financial loss related to such deposits. At times during the years ended June 30, 2018 and 2017, the Coalition's cash balances may have exceeded the federally insured limit of \$250,000.

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification

	Year Ended June 30, 2018			
	Program and Related Services	Supporting Services		Totals
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 1,965,686	\$ 595,752	\$ 99,272	\$ 2,660,710
Employee benefits	419,201	126,764	21,384	567,349
Payroll taxes	157,908	47,591	7,924	213,423
Total Personnel Expenses	2,542,795	770,107	128,580	3,441,482
Operating Expenses				
Payments to subcontractor agencies	13,459,160	-	-	13,459,160
Consultant fees	919,285	66,524	37,843	1,023,652
Building rental and maintenance	266,134	128,828	12,178	407,140
Room and board	176,414	20,737	652	197,803
Supplies	68,944	55,277	18,337	142,558
Out-of-state travel	140,943	1,495	29	142,467
Meeting expenses	66,268	38,481	475	105,224
Printing	53,511	27,637	2,704	83,852
In-state travel	51,325	26,061	963	78,349
Public awareness	29,118	35,952	-	65,070
Telephone	38,437	21,178	1,779	61,394
Equipment and rental maintenance	39,842	15,758	1,888	57,488
Grant expense - VOH	49,844	-	-	49,844
Conferences and workshops	39,364	8,341	581	48,286
Purchases	-	-	41,872	41,872
Depreciation	-	40,643	-	40,643
Donations expense	16,191	2,185	15,559	33,935
Education library	30,474	267	-	30,741
Dues and subscriptions	10,031	11,612	1,222	22,865
Audit fees	8,043	12,876	381	21,300
Insurance	11,091	6,660	1,762	19,513
Postage	14,278	3,154	113	17,545
Miscellaneous	3,561	9,199	147	12,907
Advertising	4,534	3,789	595	8,918
Bad debt expense	-	6,436	-	6,436
Total Operating Expenses	15,496,792	543,090	139,080	16,178,962
Total Administrative Costs	\$ 18,039,587	\$ 1,313,197	\$ 267,660	\$ 19,620,444

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification (continued)

	Year Ended June 30, 2017			
	Program and Related Services	Supporting Services		Totals
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 1,994,431	\$ 564,979	\$ 97,297	\$ 2,656,707
Employee benefits	437,944	128,850	21,749	588,543
Payroll taxes	159,274	44,632	7,712	211,618
Total Personnel Expenses	2,591,649	738,461	126,758	3,456,868
Operating Expenses				
Payments to subcontractor agencies	15,627,297	-	-	15,627,297
Consultant fees	2,064,661	118,733	16,247	2,199,641
Building rental and maintenance	273,509	295,419	9,379	578,307
Room and board	140,671	20,664	2,562	163,897
Supplies	43,432	41,149	16,897	101,478
Out-of-state travel	118,663	7,201	1,112	126,976
Meeting expenses	113,142	30,705	696	144,543
Printing	79,042	12,862	2,859	94,763
In-state travel	33,068	19,046	1,034	53,148
Public awareness	14,151	39,555	-	53,706
Telephone	43,815	21,125	1,777	66,717
Equipment and rental maintenance	42,068	22,217	1,911	66,196
Grant expense - VOH	52,500	-	-	52,500
Conferences and workshops	32,957	11,272	553	44,782
Purchases	-	-	26,152	26,152
Depreciation	-	43,394	-	43,394
Donations expense	-	395	-	395
Education library	54,533	427	32	54,992
Dues and subscriptions	10,252	9,207	1,161	20,620
Audit fees	8,397	11,757	346	20,500
Insurance	8,834	4,293	1,495	14,622
Postage	20,945	5,955	-	26,900
Miscellaneous	2,061	41,516	245	43,822
Advertising	12,916	5,639	-	18,555
Bad debt expense	-	1,498	-	1,498
Total Operating Expenses	18,796,914	764,029	84,458	19,645,401
Total Administrative Costs	\$ 21,388,563	\$ 1,502,490	\$ 211,216	\$ 23,102,269

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, 2018

Budget Category	07/01/17 - 06/30/18 Approved Budget	07/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel Expenses					
Salaries	\$ 293,722	\$ 293,722	\$ 293,722	\$ -	\$ -
Benefits	86,480	86,480	86,480	-	-
Total Personnel Expenses	380,202	380,202	380,202	-	-
Operations Expenses					
Professional fees	29,462	29,462	29,462	-	-
Audit fees	4,500	4,500	4,500	-	-
Supplies	10,109	10,109	10,109	-	-
In-state travel	13,517	13,517	13,517	-	-
Out-of-state travel	5,586	5,586	5,586	-	-
Lodging	8,519	8,519	8,519	-	-
Meals	844	844	844	-	-
Equipment/software rental and maintenance	2,300	2,300	2,300	-	-
Computer software	5,903	5,903	5,903	-	-
Equipment leases	2,794	2,794	2,794	-	-
Office rent	31,127	31,127	31,127	-	-
Custodial services	1,403	1,403	1,403	-	-
Staff development and training	12,563	12,563	12,563	-	-
Printing	3,370	3,370	3,370	-	-
Telephone	6,500	6,500	6,500	-	-
Postage	1,397	1,397	1,397	-	-
Advertising and public relations	450	450	450	-	-
Staff recruitment	430	430	430	-	-
Public awareness	15,821	15,821	15,821	-	-
Education library	7,075	7,075	7,075	-	-
Dues/memberships	2,041	2,041	2,041	-	-
Insurance	2,249	2,249	2,249	-	-
Meeting expenses	812	812	812	-	-
Equipment purchase	-	-	-	-	-
Total Operations Expenses	168,772	168,772	168,772	-	-
Total Administrative Costs	\$ 548,974	\$ 548,974	\$ 548,974	\$ -	\$ -

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, 2018

Budget Category	07/01/17 - 06/30/18 Approved Budget	07/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 10,476	\$ 9,498	\$ 9,498	\$ 978	\$ -
Allegheny - CV	67,446	67,446	67,446	-	-
Allegheny - PAAR	41,730	41,730	41,730	-	-
Armstrong	10,476	10,476	10,476	-	-
Beaver	23,679	23,679	23,679	-	-
Bedford	10,476	10,476	10,476	-	-
Berks	23,086	23,086	23,086	-	-
Blair	10,476	10,476	10,476	-	-
Bradford	13,670	13,670	13,670	-	-
Bucks	48,446	48,446	48,446	-	-
Butler	18,725	18,725	18,725	-	-
Cambria and Somerset	22,868	22,868	22,868	-	-
Centre	12,603	12,603	12,603	-	-
Chester	42,858	42,858	42,858	-	-
Clarion, Jefferson, and Clearfield	20,688	20,688	20,688	-	-
Clinton	10,476	10,476	10,476	-	-
Columbia and Montour	14,350	14,350	14,350	-	-
Crawford	20,405	20,405	20,405	-	-
Cumberland	15,623	15,623	15,623	-	-
Dauphin and Perry	24,546	24,546	24,546	-	-
Delaware	48,001	48,001	48,001	-	-
Elk and Cameron	13,216	13,216	13,216	-	-
Erie	38,198	38,198	38,198	-	-
Fayette	16,580	16,580	16,580	-	-
Franklin and Fulton	16,385	16,385	16,385	-	-
Indiana	13,886	13,886	13,886	-	-
Lackawanna and Susquehanna	18,687	18,687	18,687	-	-
Lancaster	25,516	25,516	25,516	-	-
Lawrence	15,690	15,690	15,690	-	-
Lebanon and Schuylkill	38,897	38,897	38,897	-	-
Lehigh and Northampton	33,381	33,381	33,381	-	-
Luzerne, Wyoming, and Carbon	41,069	41,069	41,069	-	-
Lycoming	11,390	11,390	11,390	-	-
McKean	10,476	10,476	10,476	-	-
Mercer	11,502	11,502	11,502	-	-
Mifflin, Juniata, and Huntingdon	22,692	22,692	22,692	-	-
Monroe	10,476	10,476	10,476	-	-
Montgomery	41,712	41,712	41,712	-	-
Philadelphia	106,156	106,156	106,156	-	-
Pike	10,476	10,476	10,476	-	-
Potter	10,476	10,476	10,476	-	-
Sullivan	10,476	10,476	10,476	-	-
Tioga	9,476	9,024	9,024	452	-
Union, Snyder, and Northumberland	20,359	20,359	20,359	-	-
Venango	11,068	11,068	11,068	-	-
Warren and Forest	13,216	13,216	13,216	-	-
Washington and Greene	19,497	19,497	19,497	-	-
Wayne	10,476	10,476	10,476	-	-
Westmoreland	32,834	32,834	32,834	-	-
York	26,659	26,659	26,659	-	-
Total Subcontractor Costs	\$ 1,172,026	\$ 1,170,596	\$ 1,170,596	\$ 1,430	\$ -

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, 2018

Budget Category	07/01/17 - 06/30/18 Approved Budget	07/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel Expenses					
Salaries	\$ 511,839	\$ 511,839	\$ 511,839	\$ -	\$ -
Benefits	148,530	148,530	148,530	-	-
Total Personnel Expenses	660,369	660,369	660,369	-	-
Operations Expenses					
Professional fees	15,137	15,137	15,137	-	-
Audit fees	8,201	8,201	8,201	-	-
Supplies	15,401	15,401	15,401	-	-
In-state travel	23,749	23,749	23,749	-	-
Out-of-state travel	2,822	2,822	2,822	-	-
Lodging	22,989	22,989	22,989	-	-
Meals	388	388	388	-	-
Equipment/software rental and maintenance	4,951	4,951	4,951	-	-
Computer software	9,466	9,466	9,466	-	-
Equipment leases	4,926	4,926	4,926	-	-
Office rent	53,249	53,249	53,249	-	-
Custodial services	2,106	2,106	2,106	-	-
Staff development and training	5,984	5,984	5,984	-	-
Printing	21,025	21,025	21,025	-	-
Telephone	14,176	14,176	14,176	-	-
Postage	387	387	387	-	-
Advertising and public relations	483	483	483	-	-
Staff recruitment	650	650	650	-	-
Public awareness	20,131	20,131	20,131	-	-
Education library	1,800	1,800	1,800	-	-
Dues/memberships	5,970	5,970	5,970	-	-
Insurance	3,863	3,863	3,863	-	-
Meeting expenses	21,325	21,325	21,325	-	-
Equipment purchases	13,162	13,162	13,162	-	-
Total Operations Expenses	272,341	272,341	272,341	-	-
Total Administrative Costs	\$ 932,710	\$ 932,710	\$ 932,710	\$ -	\$ -

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, 2018

Budget Category	07/01/17 - 06/30/18 Approved Budget	07/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 72,515	\$ 72,515	\$ 72,515	\$ -	\$ -
Allegheny - CV	253,756	253,756	253,756	-	-
Allegheny - PAAR	609,977	609,977	609,977	-	-
Armstrong	65,426	65,426	65,426	-	-
Beaver	176,895	176,895	176,895	-	-
Bedford	70,100	70,100	70,100	-	-
Berks	163,444	163,444	163,444	-	-
Blair	69,973	69,973	69,973	-	-
Bradford	82,672	82,672	82,672	-	-
Bucks	403,664	403,664	403,664	-	-
Butler	154,865	151,093	151,093	3,772	-
Cambria and Somerset	167,384	167,384	167,384	-	-
Centre	78,509	78,509	78,509	-	-
Chester	346,828	346,828	346,828	-	-
Clarion, Jefferson, and Clearfield	146,835	146,835	146,835	-	-
Clinton	65,021	65,021	65,021	-	-
Columbia and Montour	114,127	112,085	112,085	2,042	-
Crawford	127,350	127,350	127,350	-	-
Cumberland	118,031	118,031	118,031	-	-
Dauphin and Perry	205,242	205,242	205,242	-	-
Delaware	474,859	474,859	474,859	-	-
Elk and Cameron	89,041	89,041	89,041	-	-
Erie	277,297	277,297	277,297	-	-
Fayette	108,950	108,950	108,950	-	-
Franklin and Fulton	114,737	114,737	114,737	-	-
Indiana	91,826	91,826	91,826	-	-
Lackawanna and Susquehanna	148,810	148,810	148,810	-	-
Lancaster	187,406	187,406	187,406	-	-
Lawrence	110,377	110,377	110,377	-	-
Lebanon and Schuylkill	278,949	278,949	278,949	-	-
Lehigh and Northampton	298,544	298,544	298,544	-	-
Luzerne, Wyoming, and Carbon	319,060	319,060	319,060	-	-
Lycoming	69,390	69,390	69,390	-	-
McKean	64,583	64,583	64,583	-	-
Mercer	73,205	73,205	73,205	-	-
Mifflin, Juniata, and Huntingdon	150,189	150,065	150,065	124	-
Monroe	71,012	71,012	71,012	-	-
Montgomery	316,425	316,425	316,425	-	-
Philadelphia	1,055,383	1,055,383	1,055,383	-	-
Pike	65,317	65,317	65,317	-	-
Potter	62,770	62,770	62,770	-	-
Sullivan	61,593	61,593	61,593	-	-
Tioga	60,655	52,899	52,899	7,756	-
Union, Snyder, and Northumberland	156,752	156,752	156,752	-	-
Venango	69,385	69,385	69,385	-	-
Warren and Forest	85,500	85,500	85,500	-	-
Washington and Greene	146,949	146,949	146,949	-	-
Wayne	69,700	69,700	69,700	-	-
Westmoreland	215,921	215,921	215,921	-	-
York	208,091	208,091	208,091	-	-
Total Subcontractor Costs	\$ 8,995,290	\$ 8,981,596	\$ 8,981,596	\$ 13,694	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Numbers 4100068717 and 4100075395 - Preventive Health
and Health Services Block Grant - Administrative Costs
Year Ended June 30, 2018

Budget Category	10/01/16 -	Contract Number	Contract Number	Contract Number	Allowable Costs		
	09/30/17	4100068717	4100075395	4100075395			
	PCAR Approved Budget	10/01/16 - 01/31/17 Reported Costs	02/01/17 - 06/30/17 Reported Costs	07/01/17 - 09/30/17 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel Expenses							
Salaries	\$ 20,217	\$ 7,106	\$ 8,653	\$ 4,857	\$ 20,616	\$ (399)	\$ -
Benefits	6,774	1,887	2,730	1,454	6,071	703	-
Total Personnel Expenses	26,991	8,993	11,383	6,311	26,687	304	-
Operations Expenses							
Professional fees	120	23	35	15	73	47	-
Audit fees	277	-	-	309	309	(32)	-
Supplies	343	74	54	154	282	61	-
In-state travel	-	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-	-
Lodging	-	-	-	-	-	-	-
Meals	-	-	-	-	-	-	-
Equipment/software rental and maintenance	360	200	318	194	712	(352)	-
Equipment leases	300	52	94	49	195	105	-
Office rent	1,538	483	744	571	1,798	(260)	-
Custodial services	180	24	46	24	94	86	-
Staff development and training	-	-	-	-	-	-	-
Printing	120	361	37	-	398	(278)	-
Telephone	420	86	139	77	302	118	-
Postage	120	1	16	7	24	96	-
Education library	-	-	-	-	-	-	-
Dues/memberships	-	-	6	-	6	(6)	-
Insurance	240	40	48	41	129	111	-
Meeting expenses	-	-	-	-	-	-	-
Total Operations Expenses	4,018	1,344	1,537	1,441	4,322	(304)	-
Total Administrative Costs	\$ 31,009	\$ 10,337	\$ 12,920	\$ 7,752	\$ 31,009	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

DOH Contract Numbers 4100068717 and 4100075395 - Preventive Health

and Health Services Block Grant - Subcontractor Costs

Year Ended June 30, 2018

Budget Category	10/01/16 - 09/30/17 PCAR Approved Budget	Contract Number 4100068717 10/01/16 - 01/31/17 Reported Costs	Contract Number 4100075395 02/01/17 - 06/30/17 Reported Costs	Contract Number 4100075395 07/01/17 - 09/30/17 Reported Costs	Allowable Costs		
					Total	(Over) Under Budget	Questioned Costs
Subcontractors							
Adams	\$ 1,630	\$ 543	\$ 679	\$ 408	\$ 1,630	\$ -	\$ -
Allegheny - CV	8,343	2,781	3,476	2,086	8,343	-	-
Allegheny - PAAR	19,167	6,389	7,986	4,792	19,167	-	-
Armstrong	2,462	821	1,026	615	2,462	-	-
Beaver	5,262	1,754	2,193	1,315	5,262	-	-
Bedford	1,830	610	763	457	1,830	-	-
Berks	5,370	1,790	2,237	1,343	5,370	-	-
Blair	2,005	668	835	502	2,005	-	-
Bradford	3,068	1,023	1,278	767	3,068	-	-
Bucks	10,893	3,631	4,539	2,723	10,893	-	-
Butler	4,397	1,466	1,832	1,099	4,397	-	-
Cambria and Somerset	4,684	1,561	1,952	1,171	4,684	-	-
Chester	9,956	3,319	4,148	2,489	9,956	-	-
Clarion, Jefferson, and Clearfield	4,518	1,506	1,882	1,130	4,518	-	-
Clinton	1,637	546	682	409	1,637	-	-
Columbia and Montour	3,373	1,124	1,405	844	3,373	-	-
Crawford	4,219	1,406	1,758	1,055	4,219	-	-
Cumberland	2,914	971	1,214	729	2,914	-	-
Dauphin and Perry	6,634	2,211	2,764	1,659	6,634	-	-
Delaware	11,097	3,699	4,624	2,774	11,097	-	-
Elk and Cameron	2,233	744	930	559	2,233	-	-
Erie	9,043	3,014	3,768	2,261	9,043	-	-
Fayette	3,735	1,245	1,556	934	3,735	-	-
Franklin and Fulton	3,388	1,129	1,412	847	3,388	-	-
Indiana	2,819	940	1,175	704	2,819	-	-
Lackawanna and Susquehanna	4,067	1,356	1,695	1,016	4,067	-	-
Lancaster	4,952	1,651	2,063	1,238	4,952	-	-
Lawrence	3,400	1,133	1,417	850	3,400	-	-
Lebanon and Schuylkill	8,085	2,695	3,369	2,021	8,085	-	-
Lehigh and Northampton	7,319	2,440	3,050	1,829	7,319	-	-
Luzerne, Wyoming, and Carbon	9,137	3,046	3,807	2,284	9,137	-	-
Lycoming	2,417	806	1,007	604	2,417	-	-
McKean	1,607	536	670	401	1,607	-	-
Mercer	2,469	823	1,029	617	2,469	-	-
Mifflin, Juniata, and Huntingdon	3,695	1,232	1,540	923	3,695	-	-
Monroe	2,379	793	991	595	2,379	-	-
Montgomery	8,941	2,980	3,725	2,236	8,941	-	-
Philadelphia	26,596	8,865	11,082	6,649	26,596	-	-
Pike	1,840	-	324	460	784	1,056	-
Potter	1,564	521	652	391	1,564	-	-
Sullivan	1,580	527	658	395	1,580	-	-
Tioga	1,619	540	675	404	1,619	-	-
Union, Snyder, and Northumberland	3,851	1,284	1,605	962	3,851	-	-
Venango	2,110	703	879	528	2,110	-	-
Warren and Forest	2,088	696	870	522	2,088	-	-
Washington and Greene	4,537	1,512	1,890	1,135	4,537	-	-
Wayne	1,734	578	722	434	1,734	-	-
Westmoreland	6,536	2,179	2,723	1,634	6,536	-	-
York	5,806	1,935	2,419	1,452	5,806	-	-
Total Subcontractor Costs	\$ 253,006	\$ 83,722	\$ 104,976	\$ 63,252	\$ 251,950	\$ 1,056	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

DOH Contract Number 4100075395 - Preventive Health and Health

Services Block Grant - Administrative Costs

Year Ended June 30, 2018

Budget Category	10/01/17 - 09/30/18 PCAR Approved Budget	10/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel Expenses					
Salaries	\$ 19,820	\$ 15,154	\$ 15,154	\$ 4,666	\$ -
Benefits	6,938	4,632	4,632	2,306	-
Total Personnel Expenses	26,758	19,786	19,786	6,972	-
Operations Expenses					
Professional fees	120	50	50	70	-
Audit fees	275	-	-	275	-
Supplies	436	477	477	(41)	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	360	623	623	(263)	-
Equipment leases	360	161	161	199	-
Office rent	1,620	1,808	1,808	(188)	-
Custodial services	180	81	81	99	-
Staff development and training	-	-	-	-	-
Printing	120	7	7	113	-
Telephone	420	234	234	186	-
Postage	120	3	3	117	-
Education library	-	-	-	-	-
Dues/memberships	-	-	-	-	-
Insurance	240	134	134	106	-
Meeting expenses	-	-	-	-	-
Total Operations Expenses	4,251	3,578	3,578	673	-
Total Administrative Costs	\$ 31,009	\$ 23,364	\$ 23,364	\$ 7,645	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for

DOH Contract Number 4100075395 - Preventive Health and Health

Services Block Grant - Subcontractor Costs

Year Ended June 30, 2018

Budget Category	10/01/17 - 09/30/18 PCAR Approved Budget	10/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,630	\$ 1,223	\$ 1,223	\$ 407	\$ -
Allegheny - CV	8,343	6,257	6,257	2,086	-
Allegheny - PAAR	19,167	14,375	14,375	4,792	-
Armstrong	2,462	1,846	1,846	616	-
Beaver	5,262	3,947	3,947	1,315	-
Bedford	1,830	1,372	1,372	458	-
Berks	5,370	4,028	4,028	1,342	-
Blair	2,005	1,504	1,504	501	-
Bradford	3,068	2,301	2,301	767	-
Bucks	10,893	8,170	8,170	2,723	-
Butler	4,397	3,298	3,298	1,099	-
Cambria and Somerset	4,684	3,513	3,513	1,171	-
Chester	9,956	7,467	7,467	2,489	-
Clarion, Jefferson, and Clearfield	4,518	3,388	3,388	1,130	-
Clinton	1,637	1,228	1,228	409	-
Columbia and Montour	3,373	2,530	2,530	843	-
Crawford	4,219	3,164	3,164	1,055	-
Cumberland	2,914	2,185	2,185	729	-
Dauphin and Perry	6,634	4,976	4,976	1,658	-
Delaware	11,097	8,323	8,323	2,774	-
Elk and Cameron	2,233	1,675	1,675	558	-
Erie	9,043	6,782	6,782	2,261	-
Fayette	3,735	2,801	2,801	934	-
Franklin and Fulton	3,388	2,541	2,541	847	-
Indiana	2,819	2,114	2,114	705	-
Lackawanna and Susquehanna	4,067	3,050	3,050	1,017	-
Lancaster	4,952	3,714	3,714	1,238	-
Lawrence	3,400	2,550	2,550	850	-
Lebanon and Schuylkill	8,085	6,064	6,064	2,021	-
Lehigh and Northampton	7,319	5,497	5,497	1,822	-
Luzerne, Wyoming, and Carbon	9,137	6,853	6,853	2,284	-
Lycoming	2,417	1,813	1,813	604	-
McKean	1,607	1,205	1,205	402	-
Mercer	2,469	1,852	1,852	617	-
Mifflin, Juniata, and Huntingdon	3,695	2,771	2,771	924	-
Monroe	2,379	1,784	1,784	595	-
Montgomery	8,941	6,706	6,706	2,235	-
Philadelphia	26,596	19,947	19,947	6,649	-
Pike	1,840	1,380	1,380	460	-
Potter	1,564	1,173	1,173	391	-
Sullivan	1,580	1,185	1,185	395	-
Tioga	1,619	1,099	1,099	520	-
Union, Snyder, and Northumberland	3,851	2,888	2,888	963	-
Venango	2,110	1,583	1,583	527	-
Warren and Forest	2,088	1,566	1,566	522	-
Washington and Greene	4,537	3,403	3,403	1,134	-
Wayne	1,734	1,300	1,300	434	-
Westmoreland	6,536	4,902	4,902	1,634	-
York	5,806	4,354	4,354	1,452	-
Total Subcontractor Costs	\$ 253,006	\$ 189,647	\$ 189,647	\$ 63,359	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100075395 - Rape Prevention and
Education - Administrative Costs
Year Ended June 30, 2018

Budget Category	02/01/17 - 01/31/18 PCAR Approved Budget	02/01/17 - 06/30/17 Reported Costs	07/01/17 - 01/31/18 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel Expenses						
Salaries	\$ 61,994	\$ 26,817	\$ 35,381	\$ 62,198	\$ (204)	\$ -
Benefits	21,698	8,065	10,866	18,931	2,767	-
Total Personnel Expenses	83,692	34,882	46,247	81,129	2,563	-
Operations Expenses						
Professional fees	6,800	534	854	1,388	5,412	-
Audit fees	1,200	-	1,101	1,101	99	-
Supplies	300	182	872	1,054	(754)	-
In-state travel	3,322	928	1,875	2,803	519	-
Out-of-state travel	550	344	-	344	206	-
Lodging	1,430	610	434	1,044	386	-
Meals	998	175	150	325	673	-
Equipment/software rental and maintenance	780	430	690	1,120	(340)	-
Equipment leases	1,380	293	387	680	700	-
Office rent	5,698	2,537	4,401	6,938	(1,240)	-
Custodial services	300	143	210	353	(53)	-
Staff development and training	-	-	-	-	-	-
Printing	465	4,580	3,917	8,497	(8,032)	-
Telephone	1,200	534	842	1,376	(176)	-
Postage	240	53	31	84	156	-
Public awareness	-	-	-	-	-	-
Insurance	360	149	330	479	(119)	-
Meeting expenses	-	-	-	-	-	-
Total Operations Expenses	25,023	11,492	16,094	27,586	(2,563)	-
Total Administrative Costs	\$ 108,715	\$ 46,374	\$ 62,341	\$ 108,715	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100075395 - Rape Prevention and
Education - Subcontractor Costs
Year Ended June 30, 2018

Budget Category	02/01/17 - 01/31/18 PCAR Approved Budget	02/01/17 - 06/30/17 Reported Costs	07/01/17 - 01/31/18 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 6,482	\$ 2,701	\$ 3,781	\$ 6,482	\$ -	\$ -
Allegheny - CV	29,900	12,458	17,442	29,900	-	-
Allegheny - PAAR	72,552	30,230	42,322	72,552	-	-
Beaver	20,022	8,343	11,679	20,022	-	-
Berks	18,031	7,513	10,518	18,031	-	-
Bradford	9,972	4,155	5,817	9,972	-	-
Bucks	41,799	17,416	24,383	41,799	-	-
Butler	13,449	5,604	7,845	13,449	-	-
Cambria and Somerset	17,634	7,348	10,286	17,634	-	-
Centre	9,378	3,908	5,470	9,378	-	-
Chester	35,488	14,787	20,701	35,488	-	-
Clarion, Jefferson, and Clearfield	15,325	6,386	8,939	15,325	-	-
Clinton	6,483	2,701	3,782	6,483	-	-
Columbia and Montour	10,614	4,423	6,191	10,614	-	-
Crawford	17,098	7,124	9,974	17,098	-	-
Cumberland	11,809	4,920	6,889	11,809	-	-
Dauphin and Perry	19,570	8,154	11,416	19,570	-	-
Delaware	41,722	17,384	24,338	41,722	-	-
Erie	33,630	14,013	19,617	33,630	-	-
Fayette	13,382	5,576	7,806	13,382	-	-
Indiana	11,462	4,776	6,686	11,462	-	-
Lackawanna and Susquehanna	14,965	6,235	8,730	14,965	-	-
Lancaster	20,826	8,678	12,148	20,826	-	-
Lawrence	12,580	5,242	7,338	12,580	-	-
Lebanon and Schuylkill	33,494	13,956	19,538	33,494	-	-
Lehigh and Northampton	26,908	11,212	15,696	26,908	-	-
Luzerne, Wyoming, and Carbon	36,499	15,208	21,291	36,499	-	-
Lycoming	8,592	3,580	5,012	8,592	-	-
Mercer	8,048	3,353	4,695	8,048	-	-
Mifflin, Juniata, and Huntingdon	14,768	6,153	8,615	14,768	-	-
Monroe	8,372	3,488	4,884	8,372	-	-
Montgomery	38,447	16,020	22,427	38,447	-	-
Philadelphia	95,072	39,613	55,459	95,072	-	-
Pike	7,405	3,085	4,320	7,405	-	-
Potter	6,483	2,701	3,782	6,483	-	-
Sullivan	6,483	2,701	3,782	6,483	-	-
Tioga	6,483	2,701	3,782	6,483	-	-
Union, Snyder, and Northumberland	14,204	5,918	8,286	14,204	-	-
Venango	6,982	2,909	4,073	6,982	-	-
Warren and Forest	8,285	3,452	4,833	8,285	-	-
Washington and Greene	15,387	6,411	8,976	15,387	-	-
Wayne	6,483	2,701	3,782	6,483	-	-
Westmoreland	26,638	11,099	15,539	26,638	-	-
York	21,289	8,870	12,419	21,289	-	-
Total Subcontractor Costs	\$ 900,495	\$ 375,206	\$ 525,289	\$ 900,495	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100075395 - Rape Prevention and
Education - Administrative Costs
Year Ended June 30, 2018

Budget Category	02/01/18 - 01/31/19 Approved Budget	02/01/18 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel Expenses					
Salaries	\$ 68,472	\$ 28,955	\$ 28,955	\$ 39,517	\$ -
Benefits	24,650	8,426	8,426	16,224	-
Total Personnel Expenses	93,122	37,381	37,381	55,741	-
Operations Expenses					
Professional fees	22,340	13,736	13,736	8,604	-
Audit fees	1,100	-	-	1,100	-
Supplies	485	1,417	1,417	(932)	-
In-state travel	6,166	1,784	1,784	4,382	-
Out-of-state travel	550	-	-	550	-
Lodging	7,010	1,305	1,305	5,705	-
Meals	1,484	88	88	1,396	-
Equipment/software rental and maintenance	1,080	513	513	567	-
Equipment leases	1,380	289	289	1,091	-
Office rent	7,560	3,139	3,139	4,421	-
Custodial services	300	133	133	167	-
Staff development and training	-	-	-	-	-
Printing	1,060	698	698	362	-
Telephone	1,200	746	746	454	-
Postage	240	3	3	237	-
Public awareness	-	-	-	-	-
Insurance	360	231	231	129	-
Meeting expenses	2,000	841	841	1,159	-
Total Operations Expenses	54,315	24,923	24,923	29,392	-
Total Administrative Costs	\$ 147,437	\$ 62,304	\$ 62,304	\$ 85,133	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100075395 - Rape Prevention and
Education - Subcontractor Costs
Year Ended June 30, 2018

Budget Category	02/01/18 - 01/31/19 PCAR Approved Budget	02/01/18 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 6,417	\$ 1,526	\$ 1,526	\$ 4,891	\$ -
Allegheny - CV	29,601	12,334	12,334	17,267	-
Allegheny - PAAR	71,827	29,928	29,928	41,899	-
Beaver	19,822	8,259	8,259	11,563	-
Berks	17,851	7,438	7,438	10,413	-
Bradford	13,616	4,113	4,113	9,503	-
Bucks	41,381	17,242	17,242	24,139	-
Butler	13,315	5,548	5,548	7,767	-
Cambria and Somerset	17,458	7,274	7,274	10,184	-
Centre	9,284	3,868	3,868	5,416	-
Chester	35,134	14,639	14,639	20,495	-
Clarion, Jefferson, and Clearfield	15,172	6,322	6,322	8,850	-
Clinton	6,418	2,674	2,674	3,744	-
Columbia and Montour	10,508	4,378	4,378	6,130	-
Crawford	16,927	7,053	7,053	9,874	-
Cumberland	11,691	4,871	4,871	6,820	-
Dauphin and Perry	19,375	8,073	8,073	11,302	-
Delaware	41,305	17,211	17,211	24,094	-
Erie	33,294	13,873	13,873	19,421	-
Fayette	13,248	5,520	5,520	7,728	-
Indiana	11,348	4,728	4,728	6,620	-
Lackawanna and Susquehanna	14,816	6,173	6,173	8,643	-
Lancaster	20,618	8,591	8,591	12,027	-
Lawrence	12,454	5,189	5,189	7,265	-
Lebanon and Schuylkill	33,159	13,816	13,816	19,343	-
Lehigh and Northampton	26,639	11,100	11,100	15,539	-
Luzerne, Wyoming, and Carbon	36,134	15,056	15,056	21,078	-
Lycoming	8,506	3,544	3,544	4,962	-
Mercer	7,968	3,320	3,320	4,648	-
Mifflin, Juniata, and Huntingdon	14,620	6,092	6,092	8,528	-
Monroe	8,288	3,453	3,453	4,835	-
Montgomery	38,063	15,860	15,860	22,203	-
Philadelphia	94,122	39,218	39,218	54,904	-
Pike	3,055	3,055	3,055	-	-
Potter	6,418	2,674	2,674	3,744	-
Sullivan	2,674	2,674	2,674	-	-
Tioga	6,418	2,674	2,674	3,744	-
Union, Snyder, and Northumberland	14,062	5,859	5,859	8,203	-
Venango	6,912	2,880	2,880	4,032	-
Warren and Forest	8,202	3,418	3,418	4,784	-
Washington and Greene	15,233	6,347	6,347	8,886	-
Wayne	10,694	2,674	2,674	8,020	-
Westmoreland	26,372	10,988	10,988	15,384	-
York	21,081	8,784	8,784	12,297	-
Total Subcontractor Costs	\$ 891,500	\$ 370,311	\$ 370,311	\$ 521,189	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2016-SV-01-27215 - Sexual Assault
Services Program - Administrative Costs
Year Ended June 30, 2018

Budget Category	08/01/16 - 07/31/17 Approved Budget	08/01/16 - 06/30/17 Reported Costs	07/01/17 - 07/31/17 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel Expenses						
Salaries	\$ 16,462	\$ 16,404	\$ 120	\$ 16,524	\$ (62)	\$ -
Benefits	5,399	4,641	197	4,838	561	-
Total Personnel Expenses	21,861	21,045	317	21,362	499	-
Operations Expenses						
Professional fees	120	39	2	41	79	-
Audit fees	600	521	-	521	79	-
Supplies	401	66	2	68	333	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment/software rental and maintenance	840	666	57	723	117	-
Equipment leases	240	138	7	145	95	-
Office rent	1,401	1,123	83	1,206	195	-
Custodial services	120	58	3	61	59	-
Staff development and training	-	-	-	-	-	-
Printing	400	2,182	-	2,182	(1,782)	-
Telephone	360	198	11	209	151	-
Postage	60	27	-	27	33	-
Public awareness	-	-	-	-	-	-
Dues/memberships	60	13	-	13	47	-
Insurance	180	79	6	85	95	-
Meeting expenses	-	-	-	-	-	-
Total Operations Expenses	4,782	5,110	171	5,281	(499)	-
Total Administrative Costs	\$ 26,643	\$ 26,155	\$ 488	\$ 26,643	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2016-SV-01-27215 - Sexual Assault
Services Program - Subcontractor Costs
Year Ended June 30, 2018

Budget Category	08/01/16 - 07/31/17 Approved Budget	08/01/16 - 06/30/17 Reported Costs	07/01/17 - 07/31/17 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 3,920	\$ 3,255	\$ 665	\$ 3,920	\$ -	\$ -
Allegheny - CV	16,791	16,791	-	16,791	-	-
Allegheny - PAAR	27,238	24,975	2,263	27,238	-	-
Armstrong	3,361	3,046	315	3,361	-	-
Beaver	9,816	9,816	-	9,816	-	-
Bedford	4,721	4,721	-	4,721	-	-
Berks	10,472	10,472	-	10,472	-	-
Blair	4,684	3,755	929	4,684	-	-
Bradford	4,607	4,607	-	4,607	-	-
Bucks	21,389	18,678	2,711	21,389	-	-
Butler	11,504	9,516	1,988	11,504	-	-
Cambria and Somerset	11,055	10,025	1,030	11,055	-	-
Chester	20,248	18,563	1,685	20,248	-	-
Clarion, Jefferson, and Clearfield	10,732	9,233	1,499	10,732	-	-
Clinton	3,459	3,194	265	3,459	-	-
Columbia and Montour	6,586	6,037	549	6,586	-	-
Crawford	5,662	5,662	-	5,662	-	-
Cumberland	7,534	6,420	1,114	7,534	-	-
Dauphin and Perry	14,442	13,214	1,228	14,442	-	-
Delaware	26,181	23,272	2,909	26,181	-	-
Elk and Cameron	5,010	4,626	384	5,010	-	-
Erie	14,818	13,728	1,090	14,818	-	-
Fayette	5,917	5,473	444	5,917	-	-
Franklin and Fulton	7,083	4,064	3,019	7,083	-	-
Indiana	4,937	4,937	-	4,937	-	-
Lackawanna and Susquehanna	9,585	8,280	1,305	9,585	-	-
Lancaster	12,861	12,172	689	12,861	-	-
Lawrence	4,515	4,314	201	4,515	-	-
Lebanon and Schuylkill	15,987	14,855	1,132	15,987	-	-
Lehigh and Northampton	17,592	16,245	1,347	17,592	-	-
Luzerne, Wyoming, and Carbon	17,875	16,316	1,559	17,875	-	-
Lycoming	5,535	5,074	461	5,535	-	-
McKean	3,550	3,187	363	3,550	-	-
Mercer	4,469	4,090	379	4,469	-	-
Mifflin, Juniata, and Huntingdon	6,969	5,744	1,225	6,969	-	-
Monroe	4,757	4,361	396	4,757	-	-
Montgomery	17,460	15,989	1,471	17,460	-	-
Philadelphia	55,456	50,835	4,621	55,456	-	-
Pike	2,808	1,745	267	2,012	796	-
Potter	3,263	2,973	290	3,263	-	-
Sullivan	1,485	1,361	124	1,485	-	-
Tioga	3,761	3,375	386	3,761	-	-
Union, Snyder, and Northumberland	9,199	8,816	383	9,199	-	-
Venango	3,724	3,414	310	3,724	-	-
Warren and Forest	4,573	1,788	2,785	4,573	-	-
Washington and Greene	10,653	9,765	888	10,653	-	-
Wayne	3,636	3,636	-	3,636	-	-
Westmoreland	11,104	11,104	-	11,104	-	-
York	13,239	12,189	1,050	13,239	-	-
Total Subcontractor Costs	\$ 506,223	\$ 459,708	\$ 45,719	\$ 505,427	\$ 796	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2017-SV-01-28078 - Sexual Assault
Services Program - Administrative Costs
Year Ended June 30, 2018

Budget Category	08/01/17 - 07/31/18 Approved Budget	08/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel Expenses					
Salaries	\$ 15,172	\$ 14,492	\$ 14,492	\$ 680	\$ -
Benefits	5,326	3,937	3,937	1,389	-
Total Personnel Expenses	20,498	18,429	18,429	2,069	-
Operations Expenses					
Professional fees	120	37	37	83	-
Audit fees	600	579	579	21	-
Supplies	217	327	327	(110)	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	840	702	702	138	-
Equipment leases	240	133	133	107	-
Office rent	1,748	1,496	1,496	252	-
Custodial services	120	65	65	55	-
Staff development and training	-	-	-	-	-
Printing	400	1,998	1,998	(1,598)	-
Telephone	300	202	202	98	-
Postage	60	5	5	55	-
Public awareness	-	-	-	-	-
Dues/memberships	60	9	9	51	-
Insurance	180	111	111	69	-
Meeting expenses	-	-	-	-	-
Total Operations Expenses	4,885	5,664	5,664	(779)	-
Total Administrative Costs	\$ 25,383	\$ 24,093	\$ 24,093	\$ 1,290	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2017-SV-01-28078 - Sexual Assault
Services Program - Subcontractor Costs
Year Ended June 30, 2018

Budget Category	08/01/17 - 07/31/18 Approved Budget	08/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 3,920	\$ 2,226	\$ 2,226	\$ 1,694	\$ -
Allegheny - CV	16,791	16,791	16,791	-	-
Allegheny - PAAR	27,238	24,950	24,950	2,288	-
Armstrong	3,361	3,081	3,081	280	-
Beaver	9,816	9,506	9,506	310	-
Bedford	4,721	4,721	4,721	-	-
Berks	10,472	10,212	10,212	260	-
Blair	4,684	4,684	4,684	-	-
Bradford	4,607	4,607	4,607	-	-
Bucks	21,389	19,366	19,366	2,023	-
Butler	11,504	8,162	8,162	3,342	-
Cambria and Somerset	11,055	10,488	10,488	567	-
Chester	20,248	18,559	18,559	1,689	-
Clarion, Jefferson, and Clearfield	10,732	8,719	8,719	2,013	-
Clinton	3,459	3,171	3,171	288	-
Columbia and Montour	6,586	5,946	5,946	640	-
Crawford	5,662	5,662	5,662	-	-
Cumberland	7,534	7,534	7,534	-	-
Dauphin and Perry	14,442	13,211	13,211	1,231	-
Delaware	26,181	23,998	23,998	2,183	-
Elk and Cameron	5,010	4,632	4,632	378	-
Erie	14,818	13,583	13,583	1,235	-
Fayette	5,917	5,458	5,458	459	-
Franklin and Fulton	7,083	5,732	5,732	1,351	-
Indiana	4,937	4,498	4,498	439	-
Lackawanna and Susquehanna	9,585	8,277	8,277	1,308	-
Lancaster	12,861	12,286	12,286	575	-
Lawrence	4,515	3,897	3,897	618	-
Lebanon and Schuylkill	15,987	14,639	14,639	1,348	-
Lehigh and Northampton	17,592	16,435	16,435	1,157	-
Luzerne, Wyoming, and Carbon	17,875	17,187	17,187	688	-
Lycoming	5,535	3,386	3,386	2,149	-
McKean	3,550	3,330	3,330	220	-
Mercer	4,469	4,096	4,096	373	-
Mifflin, Juniata, and Huntingdon	6,969	6,969	6,969	-	-
Monroe	4,757	4,366	4,366	391	-
Montgomery	17,460	15,992	15,992	1,468	-
Philadelphia	55,456	50,835	50,835	4,621	-
Pike	2,808	2,116	2,116	692	-
Potter	3,263	2,991	2,991	272	-
Sullivan	1,485	1,361	1,361	124	-
Tioga	3,761	3,761	3,761	-	-
Union, Snyder, and Northumberland	9,199	8,137	8,137	1,062	-
Venango	3,724	3,414	3,414	310	-
Warren and Forest	4,573	4,128	4,128	445	-
Washington and Greene	10,653	9,765	9,765	888	-
Wayne	3,636	3,636	3,636	-	-
Westmoreland	11,104	11,104	11,104	-	-
York	13,239	12,226	12,226	1,013	-
Total Subcontractor Costs	\$ 506,223	\$ 463,831	\$ 463,831	\$ 42,392	\$ -

Pennsylvania Coalition Against Rape

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, 2018

Budget Category	07/01/17 - 06/30/18 Approved Budget	07/01/17 - 06/30/18 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block Grant (Title XX)	\$ 548,974	\$ 548,974	\$ 548,974	\$ -	\$ -
Act 44 - Pennsylvania General Fund	932,710	932,710	932,710	-	-
Subcontractor Costs					
Social Services Block Grant (Title XX)	1,172,026	1,170,596	1,170,596	1,430	-
Act 44 - Pennsylvania General Fund	8,995,290	8,981,596	8,981,596	13,694	-
Contract Totals	\$ 11,649,000	\$ 11,633,876	\$ 11,633,876	\$ 15,124	\$ -

Pennsylvania Coalition Against Rape

Funding Reconciliation for DHS Contract Number 4100070677

Years Ended June 30, 2018 and 2017

Funding Reconciliation	Contract Period 07/01/17 - 06/30/18	Contract Period 07/01/16 - 06/30/17	Contract Period 07/01/15 - 6/30/17
Available Funding			
Amount paid by DHS before June 30	\$ 11,649,000	\$ 11,649,000	\$ 1,008,760
Amount paid by DHS after June 30	-	-	-
Total Available Funding	11,649,000	11,649,000	1,008,760
Allowable Costs			
Approved	11,633,876	11,514,590	973,999
Questioned	-	-	-
Total Allowable Costs	11,633,876	11,514,590	973,999
Due to the Department of Human Services	\$ 15,124	\$ 134,410	\$ 34,761



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pennsylvania Coalition Against Rape (Coalition), which comprise the statement of financial position as of June 30, 2018, 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 30, 2019.

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.

Handwritten signature of RKL LLP in black ink.

January 30, 2019
Harrisburg, Pennsylvania



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

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

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Coalition Against Rape's (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, 2018. 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, 2018.

Report on Internal Control over Compliance

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

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

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

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

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

We have audited the financial statements of the Coalition as of and for the year ended June 30, 2018, and have issued our report thereon dated January 30, 2019, 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 30, 2019
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2018			
	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	2015/2016-VA-07-26420-2	16.588	\$ -	\$ 100,263
Violence Against Women Formula Grants	2015/2016/2017-VA-01/02/03-26420-3	16.588	-	108,129
Violence Against Women Formula Grants	2016-VA-05-26422-2	16.588	-	65,871
Violence Against Women Formula Grants	2016-VA-05-26422-3	16.588	-	22,191
Sexual Assault Services Formula Program	2016-SV-01-27215	16.017	45,719	46,207
Sexual Assault Services Formula Program	2017-SV-01-28078	16.017	463,831	487,924
Crime Victim Assistance	2017-VF-05-28278	16.575	-	2,691
Crime Victim Assistance	2015/2016/2017-VF-05-28162	16.575	-	10,863
Passed through Office on Violence Against Women				
State Domestic Violence and Sexual Assault Coalitions	2015-SW-AX-0025	16.556	-	45,848
State Domestic Violence and Sexual Assault Coalitions	2017-SW-AX-0024	16.556	-	95,786
OVW Technical Assistance Initiative	2011-TA-AX-K023	16.526	-	198,339
Education, Training, and Enhanced Services to End Violence				
Against and Abuse of Women with Disabilities	2014-FW-AX-K002	16.529	-	62,806
OVW Technical Assistance Initiative	2015-TA-AX-K051	16.526	-	103,195
OVW Technical Assistance Initiative	2016-TA-AX-K035	16.526	-	116,325
Passed through Iowa Coalition Against Sexual Assault				
OVW Technical Assistance Initiative	2009-TA-AX-K011	16.526	-	64,561
OVW Technical Assistance Initiative	2017-TA-AX-K069	16.526	-	19,608
Passed through Center for Effective Public Policy-Probation Project				
OVW Technical Assistance Initiative	216-00-NSVRC-434	16.526	-	5,279
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	-	3,621
Passed through Office for Victims of Crime				
Crime Victim Assistance/Discretionary Grants	2015-VF-GX-K003	16.582	-	195,399
Crime Victim Assistance/Discretionary Grants	2016-VF-GX-K041	16.582	193,819	240,964
Passed through The Pennsylvania State University - School of Nursing				
National Institute of Justice Research, Evaluation, and Development Project Grants	2016-NE-BX-K001	16.560	-	4,818
Total U.S. Department of Justice			703,369	2,000,688

See accompanying notes to Schedule of Expenditures of Federal Awards.

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2018			
	Pass-Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Passed through Pennsylvania Department of Human Services Social Services Block Grant	4100070677	93.667	1,170,596	1,719,570
Passed through Pennsylvania Department of Health Injury Prevention and Control Research and State and Community Based Programs	4100075395	93.136	895,600	1,020,245
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	4100075395	93.758	252,899	284,015
Preventive Health and Health Services Block Grant	7/1/17-12/31/17	93.991	-	9,398
Passed through Centers for Disease Control and Prevention Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002359-04-02	93.136	-	500,965
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002359-05-04	93.136	-	1,078,671
Total U.S. Department of Health and Human Services			2,319,095	4,612,864
Total Federal Awards Expended			\$ 3,022,464	\$ 6,613,552

Pennsylvania Coalition Against Rape

Notes to Schedule of Expenditures of Federal Awards

June 30, 2018

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, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Coalition, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Coalition.

Note 2 - Summary of Significant Accounting Policies

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

Note 3 - Indirect Cost Rate

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

Note 4 - Pennsylvania Department of Health

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

Contract Number 4100075395

Rape Prevention and Education (RPE)

Total received during the year	\$ 904,128
Accrued revenue at the beginning of the year	(152,378)
Accrued revenue at the end of the year	<u>268,495</u>

Federal Expenditures - CFDA Number 93.136	\$ <u>1,020,245</u>
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Preventive Health and Health Services Block Grant (PHHSBG)

Total received during the year	\$ 263,591
Accrued revenue at the beginning of the year	(46,970)
Accrued revenue at the end of the year	<u>67,394</u>

Federal Expenditures - CFDA Number 93.758	\$ <u>284,015</u>
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Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP

Unmodified

Internal control over financial reporting

Material weakness(es) identified?

☐ yes ☒ no

Significant deficiency(ies) identified?
reported

☐ yes ☒ none

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?
reported

☐ yes ☒ none

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 or Cluster</u>
16.526 93.136	OVW Technical Assistance Initiative Injury Prevention and Control Research and State and Community Based Programs

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

\$750,000

Auditee qualified as low-risk auditee

☒ yes ☐ no

Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs (continued)

Year Ended June 30, 2018

Section II - Financial Statement Findings

No findings are reported.

Section III - Federal Award Findings and Questioned Costs

No findings are reported.