

**PENNSYLVANIA COALITION AGAINST RAPE**

**FINANCIAL REPORT**

**JUNE 30, 2012**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Pennsylvania Coalition Against Rape  
Enola, Pennsylvania


We have audited the accompanying statements of financial position of the Pennsylvania Coalition Against Rape (a Pennsylvania nonprofit corporation) (Coalition) as of June 30, 2012 and 2011, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Coalition's management. 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit guidelines issued by the Pennsylvania Department of Public Welfare, the Pennsylvania Department of Health, and the Pennsylvania Commission on Crime and Delinquency. Those standards and other guidelines require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Coalition as of June 30, 2012 and 2011, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 6, 2012, on our consideration of the Coalition's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The financial statement schedules listed in the table of contents are also presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits 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.

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

Camp Hill, Pennsylvania  
December 6, 2012

**PENNSYLVANIA COALITION AGAINST RAPE**

**STATEMENTS OF FINANCIAL POSITION**

**June 30, 2012 and 2011**

	2012	2011
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 2,791,631	\$ 1,015,123
Investments	213,827	312,571
Grants receivable	954,220	1,181,625
Accounts receivable	53,532	54,856
Inventory	53,995	64,559
Prepaid expenses	137,843	95,810
<b>Total current assets</b>	<b>4,205,048</b>	<b>2,724,544</b>
Fixed Assets		
Furniture and equipment	773,892	701,744
Less accumulated depreciation	(550,975)	(511,921)
<b>Total fixed assets - net</b>	<b>222,917</b>	<b>189,823</b>
<b>Total assets</b>	<b>\$ 4,427,965</b>	<b>\$ 2,914,367</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities - all current		
Accounts payable	\$ 562,844	\$ 737,562
Deferred revenues	1,560,038	88,581
Accrued expenses	-	4,328
Accrued payroll	173,662	144,145
Accrued payroll taxes	9,161	6,922
<b>Total liabilities</b>	<b>2,305,705</b>	<b>981,538</b>
Net Assets		
Unrestricted	1,753,605	1,635,485
Temporarily restricted	368,655	297,344
<b>Total net assets</b>	<b>2,122,260</b>	<b>1,932,829</b>
<b>Total liabilities and net assets</b>	<b>\$ 4,427,965</b>	<b>\$ 2,914,367</b>

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF ACTIVITIES

June 30, 2012 and 2011

	2012		
	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support			
Government grants	\$ 14,479,652	\$ -	\$ 14,479,652
Assessment income	150,184	-	150,184
Sale of reference materials	85,536	-	85,536
Conference revenues	294,674	-	294,674
Miscellaneous	97,801	-	97,801
Contributions	34,859	42,677	77,536
Membership	2,350	-	2,350
Interest	7,733	-	7,733
Special events			
Gross revenues	-	249,030	249,030
Direct costs	-	(161,429)	(161,429)
Net assets released from restrictions:			
Disaster relief fund	427	(427)	-
<b>Total revenues and     other support</b>	<b>15,153,216</b>	<b>129,851</b>	<b>15,283,067</b>
Expenses			
Program services	13,479,847	58,540	13,538,387
Supporting services			
Management and general	1,399,089	-	1,399,089
Fund development	156,160	-	156,160
<b>Total expenses</b>	<b>15,035,096</b>	<b>58,540</b>	<b>15,093,636</b>
<b>Changes in net assets</b>	<b>118,120</b>	<b>71,311</b>	<b>189,431</b>
Net Assets:			
Beginning	1,635,485	297,344	1,932,829
Ending	<u>\$ 1,753,605</u>	<u>\$ 368,655</u>	<u>\$ 2,122,260</u>

See Notes to Financial Statements.



2011		
Unrestricted	Temporarily Restricted	Total
\$ 15,695,319	\$ -	\$ 15,695,319
157,947	-	157,947
80,604	-	80,604
1,259	-	1,259
142,154	-	142,154
15,610	20,732	36,342
45	-	45
4,988	-	4,988
-	127,895	127,895
-	(64,589)	(64,589)
-	-	-
16,097,926	84,038	16,181,964
14,710,720	92,377	14,803,097
1,156,723	-	1,156,723
148,262	-	148,262
16,015,705	92,377	16,108,082
82,221	(8,339)	73,882
1,553,264	305,683	1,858,947
\$ 1,635,485	\$ 297,344	\$ 1,932,829

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

June 30, 2012 and 2011

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

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

June 30, 2012 and 2011

	2011			Total
	Program Services	Supporting Services Management and General	Fund Development	
<b>Personnel Expenses</b>				
Salaries	\$ 2,219,921	\$ 460,224	\$ 76,148	\$ 2,756,293
Payroll taxes	201,216	41,167	6,823	249,206
Employee benefits	301,010	88,287	14,050	403,347
<b>Total personnel expenses</b>	<b>2,722,147</b>	<b>589,678</b>	<b>97,021</b>	<b>3,408,846</b>
<b>Operating Expenses</b>				
Payments to subcontractor agencies	9,387,724	-	-	9,387,724
Consultant fees	979,915	85,929	4,924	1,070,768
Building rental and maintenance	283,302	70,031	10,659	363,992
Printing	161,292	52,931	27	214,250
Supplies	52,185	24,111	11,090	87,386
Room and board	315,636	26,306	1,511	343,453
Depreciation	-	61,662	-	61,662
Meeting expenses	146,274	15,377	153	161,804
In-state travel	53,389	21,957	22	75,368
Equipment and rental maintenance	40,570	24,031	2,085	66,686
Advertising	7,970	2,960	-	10,930
Out-of-state travel	179,122	10,590	1,500	191,212
Public awareness	172,935	101,462	-	274,397
Postage	28,253	10,439	3,539	42,231
Telephone	52,688	19,153	2,002	73,843
Conference and workshops	56,173	3,838	978	60,989
Miscellaneous	299	4,972	-	5,271
Purchases	-	-	10,531	10,531
Dues and subscriptions	8,752	5,563	1,023	15,338
Audit fees	8,695	12,305	-	21,000
Insurance	9,333	3,102	821	13,256
Education library	29,782	6,809	376	36,967
Special initiatives	14,600	-	-	14,600
Donations expense	-	2,180	-	2,180
Bad debt expense	-	994	-	994
Loss on disposal of equipment	-	343	-	343
Grant expense - VOH	92,061	-	-	92,061
<b>Total operating expenses</b>	<b>12,080,950</b>	<b>567,045</b>	<b>51,241</b>	<b>12,699,236</b>
<b>Total functional expenses</b>	<b>\$ 14,803,097</b>	<b>\$ 1,156,723</b>	<b>\$ 148,262</b>	<b>\$ 16,108,082</b>

See Notes to Financial Statements.

**PENNSYLVANIA COALITION AGAINST RAPE**

**STATEMENTS OF CASH FLOWS**

**June 30, 2012 and 2011**

	2012	2011
Cash Flows From Operating Activities		
Changes in net assets	\$ 189,431	\$ 73,882
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	70,922	61,662
Loss on disposal of assets	1,536	343
Unrealized (gain) loss on investments	702	(344)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants receivable	227,405	874,895
Accounts receivable	1,324	(24,480)
Inventory	10,564	11,747
Prepaid expenses	(42,033)	(18,770)
(Decrease) increase in:		
Accounts payable	(174,718)	(610,818)
Deferred revenues	1,471,457	29,131
Accrued expenses	(4,328)	733
Accrued payroll	29,517	(6,501)
Accrued payroll taxes	2,239	699
<b>Net cash provided by operating activities</b>	<b>1,784,018</b>	<b>392,179</b>
Cash Flows From Investing Activities		
Maturity (purchase) of certificates of deposit and mutual funds	98,042	(7,312)
Purchase of equipment	(105,552)	(46,263)
Insurance proceeds	-	825
<b>Net cash used in investing activities</b>	<b>(7,510)</b>	<b>(52,750)</b>
<b>Increase in cash and cash equivalents</b>	<b>1,776,508</b>	<b>339,429</b>
Cash and Cash Equivalents:		
Beginning	1,015,123	675,694
Ending	<u>\$ 2,791,631</u>	<u>\$ 1,015,123</u>
Supplementary Schedule of Noncash Investing and Financing Activities		
Capital expenditures acquired on account	<u>\$ 2,530</u>	<u>\$ 12,052</u>

See Notes to Financial Statements.

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 1. Nature of Activities**

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

#### **Note 2. Summary of Significant Accounting Policies**

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

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

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

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

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

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### Note 2. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

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

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### Note 2. Summary of Significant Accounting Policies (Continued)

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

The Coalition follows the provisions of FASB's *Income Tax* Topic of the ASC which requires an assessment of the Coalition's exposure to income taxes at the entity level as a result of uncertain tax positions taken in current and previously-filed tax returns. Examples of tax positions taken at the entity level include continuing qualification as a tax-exempt organization and whether there is any taxable unrelated business income activities conducted. Any tax benefits associated with uncertain tax positions that are in excess of a realization threshold must be recorded as a liability for unrecognized tax benefits in the financial statements, along with any associated interest and penalties. Presently, management believes that it is more likely than not that its tax positions will be sustained upon examination, including any appeals and litigation, and therefore believes that the Coalition has no exposure to income taxes from uncertain tax positions. Tax years beginning after June 30, 2009, are open to examination.

Subsequent Events: In preparing these financial statements, the Coalition has evaluated events and transactions for potential recognition or disclosure through December 6, 2012, the date the financial statements were available to be issued.

#### Note 3. Investments

Investments as of June 30, 2012 and 2011, consist of the following:

	2012	2011
Certificates of Deposit	\$ 206,160	\$ 307,281
Mutual Funds	7,667	5,290
	<u>\$ 213,827</u>	<u>\$ 312,571</u>

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### Note 4. Fair Value Measurements

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

Level 1                      Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets the plan has the ability to access.

Level 2                      Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than quoted prices that are observable for the asset or liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3                      Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2012 and 2011.

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



## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### Note 4. Fair Value Measurements (Continued)

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

	Assets at Fair Value as of June 30, 2011			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 5,290	\$ -	\$ -	\$ 5,290
Total Assets, at fair value	\$ 5,290	\$ -	\$ -	\$ 5,290

#### Note 5. Contributed Services

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

During 2012 and 2011, the Coalition received \$132,050 and \$37,438, in contributed services and materials, respectively. The 2012 and 2011 amounts are properly reflected in special events revenue and direct costs.

#### Note 6. Line-of-Credit

The Coalition entered into a line-of-credit arrangement in the amount of \$100,000 with Manufacturers and Traders Trust Company. Advances against this line-of-credit arrangement are payable upon demand. The line-of-credit bears interest at prime plus 1%, and is collateralized by the Coalition's first lien on business assets. As of June 30, 2012 and 2011, there were no outstanding balances on the line-of-credit.

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### Note 7. Commitments

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

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

In addition to the Enola lease, the Coalition entered into an agreement on July 1, 2009, to lease office space in Washington D.C., to operate their new OVW Prosecutors grant. The lease was set to expire on March 31, 2010, with a minimum monthly lease payment of \$14,214.96 per month through the expiration date of the lease. In October 2009, there was an escalation fee imposed of \$906.69 per month, increasing the rent to \$15,121.65 per month. The lease was extended in March 2010, on a month-to-month basis at the increased rate of \$15,121.65. From December 2010 through March 2011, there were subsequent reductions in the monthly rate due to reduced operating expenses. The Coalition terminated the lease on March 31, 2011.

The Coalition entered into a new lease for office space at 2001 S. Street, N.W., Washington D.C., to continue operation of their OVW Prosecutors grant. The lease began on June 1, 2011, and is set to expire August 15, 2012, with a monthly lease payment of \$4,777. Thereafter, this lease will be month to month.

Building rental expense related to these leases for the years ended June 30, 2012 and 2011, amounted to \$271,438 and \$351,778, respectively.

The Coalition also leases office equipment over a sixty-month period. Office equipment rental expense related to these leases for the years ended June 30, 2012 and 2011, amounted to \$41,438 and \$42,732, respectively.

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

Year	Office Space	Equipment	Totals
2013	\$ 218,073	\$ 31,447	\$ 249,520
2014	218,073	28,968	247,041
2015	218,073	24,140	242,213
2016	199,901	-	199,901
	<u>\$ 854,121</u>	<u>\$ 84,555</u>	<u>\$ 938,676</u>

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 8. Temporarily Restricted Net Assets**

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

	2012	2011
Disaster Relief Fund	\$ 2,623	\$ 3,050
Hero Project	3,425	-
Victim Services	9,468	-
Prevention	1,625	-
Vision of Hope	351,514	294,294
	<u>\$ 368,655</u>	<u>\$ 297,344</u>

#### **Note 9. Vision of Hope Fund**

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

#### **Note 10. Interfund Borrowings**

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

#### **Note 11. National Sexual Assault Conference**

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

#### **Note 12. Third Party Reimbursement Arrangements**

The Coalition receives substantial support from third-party reimbursement arrangements (DPW Contract #4100053600 and DOH Contracts #4100048998 and #4100055627). Under these arrangements, the Coalition is reimbursed for its actual costs of providing services. Without these arrangements, the Coalition's ability to carry out its program services would be significantly impaired.

# PENNSYLVANIA COALITION AGAINST RAPE

## NOTES TO FINANCIAL STATEMENTS

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### Note 13. Pension Plan

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

Employer contributions to the Plan are based on the participants' salaries at a rate approved annually by the Board. The approved rate was 5% until April 2004, when it changed to 4.75%. Employees must be twenty-one years of age and have completed one year of service before they become eligible for employer contributions. Total pension expense for the years ended June 30, 2012 and 2011, amounted to \$114,500 and \$110,014, respectively.

### Note 14. Self-Insurance

During the year ended June 30, 2000, the Coalition elected to reimburse the Pennsylvania Unemployment Compensation Fund for actual unemployment compensation claims paid (self-insured). When employees receive unemployment compensation benefits, the Pennsylvania Unemployment Compensation Fund is reimbursed for the amount of the payment and the Coalition records the payment as an operating expense. Unemployment compensation expense amounted to \$40,020 and \$45,237, for the years ended June 30, 2012 and 2011, respectively.

### Note 15. Special Events

The following is a schedule of events classified as Special Events in the Statements of Activities for the years ended June 30, 2012 and 2011. The amounts are shown net of direct expenses.

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

	2011		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 127,895	\$ 64,589	\$ 63,306

## **PENNSYLVANIA COALITION AGAINST RAPE**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note 16. Contingencies**

One of the Coalition's former subrecipients had not submitted their financial reports as required by the terms of its agreement with the Coalition for the years ended June 30, 2006, 2007, 2008. The Federal Bureau of Investigation (FBI) conducted an investigation to determine if some of the amounts spent in previous fiscal periods by the subrecipient should be classified as "questioned costs" or "disallowed costs". The investigation was completed in June 2012. None of the expenses incurred under the PCAR contract were considered questioned or disallowed.

#### **Note 17. Reclassification**

Certain amounts in the 2011 financial statements have been reclassified; with no effects on 2011 financial position, changes in net assets and cash flows; to be consistent with the classifications utilized in the 2012 financial statements.

**SUPPLEMENTARY INFORMATION**

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
 DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT  
 (TITLE XX) - ADMINISTRATIVE COSTS  
 Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 244,013	\$ 244,013	\$ 244,013	\$ -	\$ -
Benefits	65,864	65,864	65,864	-	-
<b>Total personnel</b>	<b>309,877</b>	<b>309,877</b>	<b>309,877</b>	<b>-</b>	<b>-</b>
<b>Operations</b>					
Professional fees	66,503	66,503	66,503	-	-
Audit fees	6,069	6,069	6,069	-	-
Supplies	3,285	3,285	3,285	-	-
In-state travel	7,729	7,729	7,729	-	-
Out-of-state travel	2,100	2,100	2,100	-	-
Lodging	5,000	5,000	5,000	-	-
Meals	3,392	3,392	3,392	-	-
Equipment rental and maintenance	420	420	420	-	-
Computer software	430	430	430	-	-
Equipment leases	4,049	4,049	4,049	-	-
Office rent	23,765	23,765	23,765	-	-
Custodial services	1,335	1,335	1,335	-	-
Staff dev. and training	3,200	3,200	3,200	-	-
Printing	41,190	41,190	41,190	-	-
Telephone	11,994	11,994	11,994	-	-
Postage	3,200	3,200	3,200	-	-
Advertising and public relations	495	495	495	-	-
Public awareness	43,400	43,400	43,400	-	-
Special initiatives	-	-	-	-	-
Education library	4,250	4,250	4,250	-	-
Dues/memberships	2,300	2,300	2,300	-	-
Insurance	1,120	1,120	1,120	-	-
Meeting expenses	871	871	871	-	-
Equipment purchase	-	-	-	-	-
<b>Total operations</b>	<b>236,097</b>	<b>236,097</b>	<b>236,097</b>	<b>-</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 545,974</b>	<b>\$ 545,974</b>	<b>\$ 545,974</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
 DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT  
 (TITLE XX) - SUBCONTRACTOR COSTS  
 Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors</b>					
Adams	\$ 10,476	\$ 10,476	\$ 10,476	\$ -	\$ -
Allegheny - CVVC	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	19,725	19,725	19,725	-	-
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	-	-
Huntingdon	10,476	10,476	10,476	-	-
Indiana	13,886	13,886	13,886	-	-
Lackawanna and Susquehanna	18,687	18,687	18,687	-	-

(Continued)



**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
 DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK GRANT  
 (TITLE XX) - SUBCONTRACTOR COSTS (Continued)  
 Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors (Continued)</b>					
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 and Juniata	13,216	13,216	13,216	-	-
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	10,476	10,476	10,476	-	-
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	-	-
<b>Total subcontractor costs</b>	<b>\$ 1,175,026</b>	<b>\$ 1,175,026</b>	<b>\$ 1,175,026</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
 DPW CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA  
 GENERAL FUND - ADMINISTRATIVE COSTS  
 Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 346,255	\$ 346,255	\$ 346,255	\$ -	\$ -
Benefits	93,235	93,235	93,235	-	-
<b>Total personnel</b>	<b>439,490</b>	<b>439,490</b>	<b>439,490</b>	<b>-</b>	<b>-</b>
<b>Operations</b>					
Professional fees	54,605	54,605	54,605	-	-
Audit fees	7,524	7,524	7,524	-	-
Supplies	7,064	7,064	7,064	-	-
In-state travel	27,486	27,486	27,486	-	-
Out-of-state travel	6,898	6,898	6,898	-	-
Lodging	20,684	20,684	20,684	-	-
Meals	6,750	6,750	6,750	-	-
Equipment rental and maintenance	6,595	6,595	6,595	-	-
Computer software	3,855	3,855	3,855	-	-
Equipment leases	5,867	5,867	5,867	-	-
Office rent	35,007	35,007	35,007	-	-
Custodial services	1,671	1,671	1,671	-	-
Staff dev. and training	3,776	3,776	3,776	-	-
Printing	5,385	5,385	5,385	-	-
Telephone	17,099	17,099	17,099	-	-
Postage	4,613	4,613	4,613	-	-
Advertising and public relations	3,850	3,850	3,850	-	-
Public awareness	10,000	10,000	10,000	-	-
Education library	3,752	3,752	3,752	-	-
Dues/memberships	3,338	3,338	3,338	-	-
Insurance	1,515	1,515	1,515	-	-
Meeting expenses	17,856	17,856	17,856	-	-
Equipment purchases	10,710	10,710	10,710	-	-
<b>Total operations</b>	<b>265,900</b>	<b>265,900</b>	<b>265,900</b>	<b>-</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 705,390</b>	<b>\$ 705,390</b>	<b>\$ 705,390</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
 DPW CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA  
 GENERAL FUND - SUBCONTRACTOR COSTS  
 Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors</b>					
Adams	\$ 53,774	\$ 53,774	\$ 53,774	\$ -	\$ -
Allegheny - CVVC	152,191	152,191	152,191	-	-
Allegheny - PAAR	446,665	446,665	446,665	-	-
Armstrong	53,774	53,774	53,774	-	-
Beaver	127,300	127,300	127,300	-	-
Bedford	53,774	53,774	53,774	-	-
Berks	123,995	120,830	120,830	3,165	-
Blair	53,774	53,774	53,774	-	-
Bradford	71,556	71,556	71,556	-	-
Bucks	265,224	265,224	265,224	-	-
Butler	105,277	105,277	105,277	-	-
Cambria and Somerset	122,787	122,787	122,787	-	-
Centre	65,615	65,615	65,615	-	-
Chester	234,102	234,102	234,102	-	-
Clarion, Jefferson and Clearfield	110,647	110,647	110,647	-	-
Clinton	53,774	53,774	53,774	-	-
Columbia and Montour	75,347	75,347	75,347	-	-
Crawford	109,070	109,070	109,070	-	-
Cumberland	82,436	82,436	82,436	-	-
Dauphin and Perry	132,125	132,125	132,125	-	-
Delaware	262,746	256,108	256,108	6,638	-
Elk and Cameron	69,034	69,034	69,034	-	-
Erie	208,154	208,154	208,154	-	-
Fayette	87,768	87,768	87,768	-	-
Franklin and Fulton	86,678	86,678	86,678	-	-
Huntingdon	53,774	53,774	53,774	-	-
Indiana	72,760	72,760	72,760	-	-
Lackawanna and Susquehanna	99,495	99,495	99,495	-	-

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
 DPW CONTRACT NUMBER 4100053600 - ACT 44 - PENNSYLVANIA  
 GENERAL FUND - SUBCONTRACTOR COSTS (Continued)  
 Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Subcontractors (Continued)</b>					
Lancaster	137,529	137,529	137,529	-	-
Lawrence	82,814	82,814	82,814	-	-
Lebanon and Schuylkill	212,038	212,038	212,038	-	-
Lehigh and Northampton	181,326	181,326	181,326	-	-
Luzerne, Wyoming and Carbon	224,143	224,143	224,143	-	-
Lycoming	58,861	58,861	58,861	-	-
McKean	53,774	53,774	53,774	-	-
Mercer	59,483	59,483	59,483	-	-
Mifflin and Juniata	69,034	69,034	69,034	-	-
Monroe	53,774	53,774	53,774	-	-
Montgomery	227,718	227,718	227,718	-	-
Philadelphia	586,606	586,606	586,606	-	-
Pike	53,774	53,774	53,774	-	-
Potter	53,774	53,774	53,774	-	-
Sullivan	53,774	53,774	53,774	-	-
Tioga	53,774	53,774	53,774	-	-
Union, Snyder and Northumberland	108,812	108,812	108,812	-	-
Venango	57,070	57,070	57,070	-	-
Warren and Forest	69,034	69,034	69,034	-	-
Washington and Greene	104,007	104,007	104,007	-	-
Wayne	53,774	53,774	53,774	-	-
Westmoreland	178,285	178,285	178,285	-	-
York	143,816	143,816	143,816	-	-
<b>Total subcontractor costs</b>	<b>\$ 6,310,610</b>	<b>\$ 6,300,807</b>	<b>\$ 6,300,807</b>	<b>\$ 9,803</b>	<b>\$ -</b>

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - PREVENTIVE HEALTH AND  
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS  
Year Ended June 30, 2012**

Budget Category	10/1/10 - 9/30/11			Allowable Costs		
	PCAR Approved Budget	10/1/10 - 6/30/11 Reported Costs	7/1/11 - 9/30/11 Reported Costs	Total	(Over) Under Budget	Questioned Costs
<b>Personnel</b>						
Salaries	\$ 21,997	\$ 16,846	\$ 5,702	\$ 22,548	\$ (551)	\$ -
Benefits	6,159	4,512	1,535	6,047	112	-
<b>Total personnel</b>	<b>28,156</b>	<b>21,358</b>	<b>7,237</b>	<b>28,595</b>	<b>(439)</b>	<b>-</b>
<b>Operations</b>						
Professional fees	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-
Supplies	440	111	28	139	301	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment rental and maintenance	120	52	6	58	62	-
Equipment leases	480	383	82	465	15	-
Office rent	2,393	2,043	681	2,724	(331)	-
Custodial services	300	101	34	135	165	-
Staff dev. and training	-	-	-	-	-	-
Printing	120	5	7	12	108	-
Telephone	420	306	105	411	9	-
Postage	240	186	3	189	51	-
Education library	-	-	-	-	-	-
Dues/memberships	-	-	-	-	-	-
Insurance	180	91	30	121	59	-
Meeting expenses	-	-	-	-	-	-
<b>Total operations</b>	<b>4,693</b>	<b>3,278</b>	<b>976</b>	<b>4,254</b>	<b>439</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 32,849</b>	<b>\$ 24,636</b>	<b>\$ 8,213</b>	<b>\$ 32,849</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - PREVENTIVE HEALTH AND  
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS  
Year Ended June 30, 2012**

Budget Category	10/1/10 - 9/30/11			Allowable Costs			
	PCAR	10/1/10 - 6/30/11	7/1/11 - 9/30/11	Total	(Over)	Questioned	
	Approved Budget	Reported Costs	Reported Costs		Under Budget		Costs
<b>Subcontractors</b>							
Adams	\$ 1,707	\$ 1,280	\$ 427	\$ 1,707	\$ -	\$ -	
Allegheny - CVVC	8,735	6,551	2,184	8,735	-	-	
Allegheny - PAAR	20,068	15,048	5,020	20,068	-	-	
Armstrong	2,578	1,933	645	2,578	-	-	
Beaver	5,509	4,132	1,377	5,509	-	-	
Bedford	1,916	1,437	479	1,916	-	-	
Berks	5,622	4,217	1,405	5,622	-	-	
Blair	2,100	1,575	525	2,100	-	-	
Bradford	3,212	2,409	803	3,212	-	-	
Bucks	11,405	8,554	2,851	11,405	-	-	
Butler	4,604	3,453	1,151	4,604	-	-	
Cambria and Somerset	4,905	3,679	1,226	4,905	-	-	
Centre	2,989	2,242	747	2,989	-	-	
Chester	10,424	7,818	2,606	10,424	-	-	
Clarion, Jefferson and Clearfield	4,731	3,548	1,183	4,731	-	-	
Clinton	1,714	1,286	428	1,714	-	-	
Columbia and Montour	3,531	2,648	883	3,531	-	-	
Crawford	4,417	3,313	1,104	4,417	-	-	
Cumberland	3,051	2,288	763	3,051	-	-	
Dauphin and Perry	6,946	5,209	1,737	6,946	-	-	
Delaware	11,618	8,713	2,905	11,618	-	-	
Elk and Cameron	2,338	1,755	583	2,338	-	-	
Erie	9,468	7,101	2,367	9,468	-	-	
Fayette	3,910	2,932	978	3,910	-	-	
Franklin and Fulton	3,547	2,661	886	3,547	-	-	
Huntingdon	1,683	1,262	421	1,683	-	-	
Indiana	2,952	2,214	738	2,952	-	-	
Lackawanna and Susquehanna	4,259	3,194	1,065	4,259	-	-	

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - PREVENTIVE HEALTH AND  
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)  
Year Ended June 30, 2012**

Budget Category	10/1/10 - 9/30/11			Allowable Costs		
	PCAR Approved Budget	10/1/10 - 6/30/11 Reported Costs	7/1/11 - 9/30/11 Reported Costs	Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors (Continued)</b>						
Lancaster	5,185	3,888	1,297	5,185	-	-
Lawrence	3,560	2,670	890	3,560	-	-
Lebanon and Schuylkill	8,465	6,349	2,116	8,465	-	-
Lehigh and Northampton	7,663	5,748	1,915	7,663	-	-
Luzerne, Wyoming and Carbon	9,566	7,175	2,391	9,566	-	-
Lycoming	2,531	1,898	633	2,531	-	-
McKean	1,683	1,262	421	1,683	-	-
Mercer	2,585	1,939	646	2,585	-	-
Mifflin and Juniata	2,187	1,640	547	2,187	-	-
Monroe	2,490	1,868	622	2,490	-	-
Montgomery	9,361	7,021	2,340	9,361	-	-
Philadelphia	27,846	20,884	6,962	27,846	-	-
Pike	1,926	1,445	481	1,926	-	-
Potter	1,638	1,229	409	1,638	-	-
Sullivan	1,654	1,241	413	1,654	-	-
Tioga	1,695	1,271	424	1,695	-	-
Union, Snyder and Northumberland	4,032	3,024	1,008	4,032	-	-
Venango	2,209	1,657	552	2,209	-	-
Warren and Forest	2,187	1,640	547	2,187	-	-
Washington and Greene	4,750	3,563	1,187	4,750	-	-
Wayne	1,816	1,362	454	1,816	-	-
Westmoreland	6,843	5,133	1,710	6,843	-	-
York	6,079	4,559	1,520	6,079	-	-
<b>Total subcontractor costs</b>	<b>\$ 267,890</b>	<b>\$ 200,918</b>	<b>\$ 66,972</b>	<b>\$ 267,890</b>	<b>\$ -</b>	<b>\$ -</b>

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100055627 - PREVENTIVE HEALTH AND  
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS  
Year Ended June 30, 2012**

Budget Category	10/1/11-9/30/12 Approved Budget	10/1/11-6/30/12 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 20,545	\$ 16,404	\$ 16,404	\$ 4,141	\$ -
Benefits	6,472	4,471	4,471	2,001	-
<b>Total personnel</b>	<b>27,017</b>	<b>20,875</b>	<b>20,875</b>	<b>6,142</b>	<b>-</b>
<b>Operations</b>					
Professional fees	-	-	-	-	-
Audit fees	425	-	-	425	-
Supplies	231	97	97	134	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment rental and maintenance	120	27	27	93	-
Equipment leases	420	300	300	120	-
Office rent	1,836	1,568	1,568	268	-
Custodial services	120	82	82	38	-
Staff dev. and training	-	-	-	-	-
Printing	60	1,256	1,256	(1,196)	-
Telephone	360	275	275	85	-
Postage	240	85	85	155	-
Education library	-	-	-	-	-
Dues/memberships	-	-	-	-	-
Insurance	180	71	71	109	-
Meeting expenses	-	-	-	-	-
<b>Total operations</b>	<b>3,992</b>	<b>3,761</b>	<b>3,761</b>	<b>231</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 31,009</b>	<b>\$ 24,636</b>	<b>\$ 24,636</b>	<b>\$ 6,373</b>	<b>\$ -</b>



**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100055627 - PREVENTIVE HEALTH AND  
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS  
Year Ended June 30, 2012**

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

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100055627 - PREVENTIVE HEALTH AND  
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)  
Year Ended June 30, 2012**

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

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - RAPE PREVENTION AND  
EDUCATION GRANT - ADMINISTRATIVE COSTS  
Year Ended June 30, 2012**

Budget Category	11/1/10 - 10/31/11			Allowable Costs		
	PCAR	11/1/10 - 6/30/11	7/1/11 - 10/31/11	Total	(Over)	Questioned
	Approved Budget	Reported Costs	Reported Costs		Under Budget	
<b>Personnel</b>						
Salaries	\$ 84,901	\$ 61,164	\$ 29,360	\$ 90,524	\$ (5,623)	\$ -
Benefits	24,621	16,022	7,013	23,035	1,586	-
<b>Total personnel</b>	<b>109,522</b>	<b>77,186</b>	<b>36,373</b>	<b>113,559</b>	<b>(4,037)</b>	<b>-</b>
<b>Operations</b>						
Professional fees	4,500	5,500	-	5,500	(1,000)	-
Audit fees	2,000	-	730	730	1,270	-
Supplies	687	452	132	584	103	-
In-state travel	7,206	3,023	27	3,050	4,156	-
Out-of-state travel	1,554	-	20	20	1,534	-
Lodging	2,077	1,471	197	1,668	409	-
Meals	203	319	222	541	(338)	-
Equipment rental and maintenance	300	139	34	173	127	-
Equipment leases	2,700	1,382	463	1,845	855	-
Office rent	10,162	7,129	3,555	10,684	(522)	-
Custodial services	600	346	190	536	64	-
Staff dev. and training	275	-	-	-	275	-
Printing	4,300	3,301	1,399	4,700	(400)	-
Telephone	1,740	1,327	551	1,878	(138)	-
Postage	900	622	15	637	263	-
Public awareness	-	-	-	-	-	-
Insurance	600	319	158	477	123	-
Meeting expenses	850	167	-	167	683	-
<b>Total operations</b>	<b>40,654</b>	<b>25,497</b>	<b>7,693</b>	<b>33,190</b>	<b>7,464</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 150,176</b>	<b>\$ 102,683</b>	<b>\$ 44,066</b>	<b>\$ 146,749</b>	<b>\$ 3,427</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - RAPE PREVENTION AND  
EDUCATION GRANT - SUBCONTRACTOR COSTS  
Year Ended June 30, 2012**

Budget Category	11/1/10 - 10/31/11			Allowable Costs		
	PCAR	11/1/10-6/30/11	7/1/11-10/31/11	Total	(Over)	Questioned
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Costs
Adams	\$ 8,547	\$ 5,998	\$ 2,549	\$ 8,547	\$ -	\$ -
Allegheny - CVVC	39,422	27,665	11,757	39,422	-	-
Allegheny - PAAR	95,656	67,127	28,529	95,656	-	-
Armstrong	10,284	7,217	3,067	10,284	-	-
Beaver	26,399	18,526	7,873	26,399	-	-
Bedford	8,332	5,847	2,485	8,332	-	-
Berks	23,774	16,683	7,091	23,774	-	-
Blair	9,348	6,560	2,788	9,348	-	-
Bradford	13,148	9,227	3,921	13,148	-	-
Bucks	55,110	38,674	16,436	55,110	-	-
Butler	17,733	12,444	5,289	17,733	-	-
Cambria and Somerset	23,251	16,317	6,934	23,251	-	-
Centre	12,364	8,677	3,687	12,364	-	-
Chester	46,788	32,833	13,955	46,788	-	-
Clarion, Jefferson and Clearfield	20,207	14,180	6,027	20,207	-	-
Clinton	8,549	5,999	2,550	8,549	-	-
Columbia and Montour	13,994	9,820	4,174	13,994	-	-
Crawford	22,544	15,820	6,724	22,544	-	-
Cumberland	15,571	10,927	4,644	15,571	-	-
Dauphin and Perry	25,802	18,107	7,695	25,802	-	-
Delaware	55,011	38,604	16,407	55,011	-	-
Elk and Cameron	10,922	7,665	3,257	10,922	-	-
Erie	44,340	31,116	13,224	44,340	-	-
Fayette	17,642	12,380	5,262	17,642	-	-
Franklin and Fulton	15,447	10,840	4,607	15,447	-	-
Huntingdon	8,549	5,999	2,550	8,549	-	-
Indiana	15,114	10,606	4,508	15,114	-	-
Lackawanna and Susquehanna	19,731	13,846	5,885	19,731	-	-

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - RAPE PREVENTION AND  
EDUCATION SUBCONTRACTOR COSTS (Continued)  
Year Ended June 30, 2012**

Budget Category	11/1/10 - 10/31/11			Allowable Costs		
	PCAR	11/1/10-6/30/11	7/1/11-10/31/11	Total	(Over)	Questioned
	Approved Budget	Reported Costs	Reported Costs		Under Budget	
<b>Subcontractors (Continued)</b>						
Lancaster	27,460	19,270	8,190	27,460	-	-
Lawrence	16,586	11,639	4,947	16,586	-	-
Lebanon and Schuylkill	44,163	30,992	13,171	44,163	-	-
Lehigh and Northampton	35,478	24,897	10,581	35,478	-	-
Luzerne, Wyoming and						
Carbon	48,126	33,773	14,353	48,126	-	-
Lycoming	11,328	7,949	3,379	11,328	-	-
McKean	8,549	5,999	2,550	8,549	-	-
Mercer	10,611	7,446	3,165	10,611	-	-
Mifflin and Juniata	10,922	7,665	3,257	10,922	-	-
Monroe	9,664	6,782	2,882	9,664	-	-
Montgomery	50,692	35,573	15,119	50,692	-	-
Philadelphia	125,353	87,967	37,386	125,353	-	-
Pike	8,549	5,999	2,550	8,549	-	-
Potter	8,549	5,999	2,550	8,549	-	-
Sullivan	8,549	5,999	2,550	8,549	-	-
Tioga	8,549	5,999	2,550	8,549	-	-
Union, Snyder and						
Northumberland	18,728	13,143	5,585	18,728	-	-
Venango	9,204	6,459	2,745	9,204	-	-
Warren and Forest	10,922	7,665	3,257	10,922	-	-
Washington and Greene	20,288	14,237	6,051	20,288	-	-
Wayne	8,549	5,999	2,550	8,549	-	-
Westmoreland	35,123	24,648	10,475	35,123	-	-
York	28,064	19,694	8,370	28,064	-	-
<b>Total subcontractor costs</b>	<b>\$ 1,247,585</b>	<b>\$ 875,497</b>	<b>\$ 372,088</b>	<b>\$ 1,247,585</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100055627 - RAPE PREVENTION AND  
EDUCATION GRANT - ADMINISTRATIVE COSTS  
Year Ended June 30, 2012**

Budget Category	11/1/11 - 10/31/12 Approved Budget	11/1/11 - 6/30/12 Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 82,949	\$ 58,635	\$ 58,635	\$ 24,314	\$ -
Benefits	26,129	15,498	15,498	10,631	-
<b>Total personnel</b>	<b>109,078</b>	<b>74,133</b>	<b>74,133</b>	<b>34,945</b>	<b>-</b>
<b>Operations</b>					
Professional fees	7,200	-	-	7,200	-
Audit fees	2,000	-	-	2,000	-
Supplies	584	376	376	208	-
In-state travel	2,075	385	385	1,690	-
Out-of-state travel	1,125	-	-	1,125	-
Lodging	1,422	271	271	1,151	-
Meals	153	-	-	153	-
Equipment rental and maintenance	240	104	104	136	-
Equipment leases	2,700	977	977	1,723	-
Office rent	8,947	5,522	5,522	3,425	-
Custodial services	540	269	269	271	-
Staff dev. and training	275	-	-	275	-
Printing	2,915	36	36	2,879	-
Telephone	2,740	2,173	2,173	567	-
Postage	900	394	394	506	-
Public awareness	-	-	-	-	-
Insurance	600	252	252	348	-
Meeting expenses	350	-	-	350	-
<b>Total operations</b>	<b>34,766</b>	<b>10,759</b>	<b>10,759</b>	<b>24,007</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 143,844</b>	<b>\$ 84,892</b>	<b>\$ 84,892</b>	<b>\$ 58,952</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100055627 - RAPE PREVENTION AND  
EDUCATION GRANT - SUBCONTRACTOR COSTS  
Year Ended June 30, 2012**

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

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100055627 - RAPE PREVENTION AND  
EDUCATION SUBCONTRACTOR COSTS (Continued)  
Year Ended June 30, 2012**

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



**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
PCCD CONTRACT NUMBER 2011-SV-01-22756 - SEXUAL ASSAULT  
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS  
Year Ended June 30, 2012**

Budget Category	PCAR Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,808	\$ 1,808	\$ 1,808	\$ -	\$ -
Allegheny - CVVC	7,260	7,260	7,260	-	-
Allegheny - PAAR	11,844	11,844	11,844	-	-
Armstrong	1,936	1,936	1,936	-	-
Beaver	4,761	4,761	4,761	-	-
Bedford	2,601	2,601	2,601	-	-
Berks	5,530	5,530	5,530	-	-
Blair	2,537	2,537	2,537	-	-
Bradford	2,708	2,708	2,708	-	-
Bucks	9,018	9,018	9,018	-	-
Butler	5,833	5,833	5,833	-	-
Cambria and Somerset	5,866	5,866	5,866	-	-
Centre	3,188	3,188	3,188	-	-
Chester	8,521	8,521	8,521	-	-
Clarion, Jefferson and Clearfield	6,186	6,186	6,186	-	-
Clinton	2,014	2,014	2,014	-	-
Columbia and Montour	3,056	3,056	3,056	-	-
Crawford	3,034	3,034	3,034	-	-
Cumberland	3,646	3,646	3,646	-	-
Dauphin and Perry	7,030	7,030	7,030	-	-
Delaware	9,531	9,531	9,531	-	-
Elk and Cameron	2,870	2,870	2,870	-	-
Erie	7,547	7,547	7,547	-	-
Fayette	3,150	3,150	3,150	-	-
Franklin and Fulton	3,799	3,799	3,799	-	-
Huntingdon	1,945	1,945	1,945	-	-
Indiana	2,648	2,648	2,648	-	-
Lackawanna and Susquehanna	4,871	4,871	4,871	-	-

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
PCCD CONTRACT NUMBER 2011-SV-01-22756 - SEXUAL ASSAULT  
SERVICES PROGRAM SUBCONTRACTOR COSTS  
Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Subcontractors (Continued)</b>					
Lancaster	6,680	6,680	6,680	-	-
Lawrence	2,061	2,061	2,061	-	-
Lebanon and Schuylkill	8,275	8,275	8,275	-	-
Lehigh and Northampton	7,748	7,748	7,748	-	-
Luzerne, Wyoming and Carbon	8,804	8,804	8,804	-	-
Lycoming	3,349	3,349	3,349	-	-
McKean	2,098	2,098	2,098	-	-
Mercer	2,511	2,511	2,511	-	-
Mifflin and Juniata	2,044	2,044	2,044	-	-
Monroe	2,535	2,535	2,535	-	-
Montgomery	8,250	8,250	8,250	-	-
Philadelphia	19,261	19,261	19,261	-	-
Pike	1,586	1,586	1,586	-	-
Potter	2,041	2,041	2,041	-	-
Sullivan	931	931	931	-	-
Tioga	2,332	2,332	2,332	-	-
Union, Snyder and Northumberland	4,611	4,611	4,611	-	-
Venango	2,086	2,086	2,086	-	-
Warren and Forest	2,781	2,781	2,781	-	-
Washington and Greene	5,644	5,644	5,644	-	-
Wayne	1,862	1,862	1,862	-	-
Westmoreland	6,013	6,013	6,013	-	-
York	6,743	6,743	6,743	-	-
<b>Total subcontractor costs</b>	<b>\$ 244,984</b>	<b>\$ 244,984</b>	<b>\$ 244,984</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SUMMARIZED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE  
 COSTS FOR DPW CONTRACT NUMBER 4100053600 - SOCIAL SERVICES BLOCK  
 GRANT (TITLE XX), ACT 44 - PENNSYLVANIA GENERAL FUND -  
 ADMINISTRATIVE AND SUBCONTRACTOR COSTS  
 Year Ended June 30, 2012**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Administrative Costs</b>					
Social Services Block Grant (Title XX)	\$ 545,974	\$ 545,974	\$ 545,974	\$ -	\$ -
Act 44 - Pennsylvania General Fund	705,390	705,390	705,390	-	-
<b>Subcontractor Costs</b>					
Social Services Block Grant (Title XX)	1,175,026	1,175,026	1,175,026	-	-
Act 44 - Pennsylvania General Fund	6,310,610	6,300,807	6,300,807	9,803	-
<b>Contract totals</b>	<b>\$ 8,737,000</b>	<b>\$ 8,727,197</b>	<b>\$ 8,727,197</b>	<b>\$ 9,803</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**FUNDING RECONCILIATION FOR DPW CONTRACT**

**NUMBER 4100053600**

**Years Ended June 30, 2012 and 2011**

	<b>2012</b>	2011
<b>FUNDING RECONCILIATION</b>		
Available Funding		
Amount paid by DPW before June 30	\$ 8,727,197	\$ 8,693,539
Amount paid by DPW after June 30	-	43,461
<b>Total available funding</b>	<b>8,727,197</b>	<b>8,737,000</b>
Allowable Costs		
Approved	8,727,197	8,737,000
Questioned	-	-
<b>Total allowable costs</b>	<b>8,727,197</b>	<b>8,737,000</b>
<b>Due to the Department of Public Welfare</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE SALARIES FOR  
 DPW CONTRACT NUMBER 4100053600  
 Year Ended June 30, 2012**

	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Salaries</b>					
CEO	\$ 41,942	\$ 41,942	\$ 41,942	\$ -	\$ -
Vice President of Communications	20,951	20,951	20,951	-	-
Executive Assistant	28,204	28,204	28,204	-	-
Administrative Assistant	12,402	12,402	12,402	-	-
Office Manager	29,949	29,949	29,949	-	-
Training Projects Assistant	4,480	4,480	4,480	-	-
Vice President of Finance	34,424	34,424	34,424	-	-
Senior Accountant	26,346	26,346	26,346	-	-
Fiscal Assistant - Accounts Payable	19,150	19,150	19,150	-	-
Legal Director	38,579	38,579	38,579	-	-
Vice President of Services	18,152	18,152	18,152	-	-
Technical Assistance Coordinator	30,420	30,420	30,420	-	-
Training Projects Specialist	5,691	5,691	5,691	-	-
Medical Advocacy Coordinator	38,868	38,868	38,868	-	-
Director of Grants and Contracts	29,458	29,458	29,458	-	-
Contract Liaison	40,054	40,054	40,054	-	-
Director of IT	16,425	16,425	16,425	-	-
Training Projects Assistant	17,977	17,977	17,977	-	-
Fiscal Assistant - Accounts Receivable	6,800	6,800	6,800	-	-
Education Resource Coordinator	18,782	18,782	18,782	-	-
Communications Assistant	10,460	10,460	10,460	-	-
Criminal Justice Specialist	6,678	6,678	6,678	-	-
Outreach Coordinator	8,117	8,117	8,117	-	-
Web Developer	8,772	8,772	8,772	-	-
NSVRC - Multi-Media Specialist	6,642	6,642	6,642	-	-
NSVRC - Info. Tech. Specialist	18,831	18,831	18,831	-	-
Information Systems Administrator	32,575	32,575	32,575	-	-
NSVRC - Director of Special Projects	4,401	4,401	4,401	-	-
NSVRC - Librarian Tech./Training Project Asst.	14,738	14,738	14,738	-	-
<b>Total salaries</b>	<b>\$ 590,268</b>	<b>\$ 590,268</b>	<b>\$ 590,268</b>	<b>\$ -</b>	<b>\$ -</b>

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

Board of Directors  
Pennsylvania Coalition Against Rape  
Enola, Pennsylvania

We have audited the financial statements of the Pennsylvania Coalition (Coalition) Against Rape as of and for the year ended June 30, 2012, and have issued our report thereon dated December 6, 2012. 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 and audit guidelines issued by the Pennsylvania Department of Public Welfare, the Pennsylvania Department of Health and the Pennsylvania Commission on Crime and Delinquency.

Internal Control Over Financial Reporting

Management of Pennsylvania Coalition Against Rape is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Coalition's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control over financial reporting.

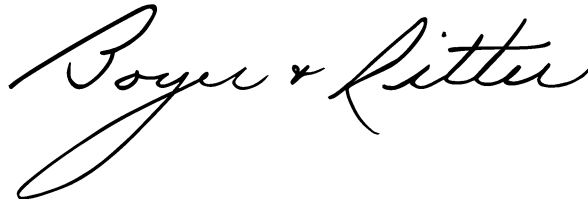
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies,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

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Directors, management, Federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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Camp Hill, Pennsylvania  
December 6, 2012

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

Board of Directors  
Pennsylvania Coalition Against Rape  
Enola, Pennsylvania

Compliance

We have audited the compliance of the Pennsylvania Coalition Against Rape (Coalition) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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*. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Coalition's management. Our responsibility is to express an opinion on the Coalition's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Coalition's compliance with those requirements.

In our opinion, the Coalition complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.



## Internal Control over Compliance

Management of the Coalition is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Coalition's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors, management, Federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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

Camp Hill, Pennsylvania  
December 6, 2012

**PENNSYLVANIA COALITION AGAINST RAPE**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2012**

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**Section I -- Summary of Auditor's Results**

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**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?      \_\_\_ Yes     X  No
- Significant deficiency(ies) identified that are  
not considered to be material weakness(es)?    \_\_\_ Yes     X  None Reported

Noncompliance material to financial statements  
noted?      \_\_\_ Yes     X  No

**Federal Awards**

Internal control over the major programs:

- Material weakness(es) identified?      \_\_\_ Yes     X  No
- Significant deficiency(ies) identified that are  
not considered to be material weakness(es)?    \_\_\_ Yes     X  None Reported

Type of auditor's report issued on compliance for the major programs: Unqualified

- Any audit findings disclosed that are  
required to be reported in accordance  
with Section .510(a) of Circular A-133?      \_\_\_ Yes     X  No

**PENNSYLVANIA COALITION AGAINST RAPE**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2012**

Identification of the major programs:

93.991	Preventive Health and Health Services Block Grants
16.008	Violence Against Women Office Technical Assistance Program
16.588	Violence Against Women Formula Grants
16.526	OVW Technical Assistance Initiative

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

Auditee qualified as low-risk auditee?  X  Yes   No

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**Section II -- Financial Statement Findings**

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A. Significant Deficiencies in Internal Control

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

B. Compliance Findings

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

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**Section III -- Federal Award Findings and Questioned Costs**

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A. Compliance Findings

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

B. Significant Deficiencies in Internal Control

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

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
Passed through Pennsylvania Department of Public Welfare			
Social Services Block Grant(Title XX)	4100056300	93.667	\$ 1,721,000
Pennsylvania Developmental Disabilities Council Grant	4100040091	93.630	35,284
Passed through Pennsylvania Department of Health			
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100048998	93.136	416,154
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100055627	93.136	901,967
Preventive Health and Health Services Block Grant	4100048998	93.991	100,247
Preventive Health and Health Services Block Grant	4100055627	93.991	200,492
Teen Dating Violence Project	4100048998	93.136	1,512
Public Health Service - Centers for Disease Control and Prevention	5VF1CE001751-03	93.136	1,062,392
Public Health Service - Centers for Disease Control and Prevention	5VF1CE001751-02	93.136	394,778
Passed through the Pennsylvania Coalition Against Domestic Violence			
VAWnet	10/1/10 - 9/30/11	93.136	17,248
VAWnet	10/1/11 - 9/30/12	93.136	54,624
Passed through the Covenant House Pennsylvania Rescue and Restore Victims of Human Trafficking Grant	90ZV0086	93.598	<u>6,644</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>4,912,342</u>

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**

**Year Ended June 30, 2012**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
<b>U.S. Department of Justice</b>			
Passed through Pennsylvania Commission on Crime and Delinquency			
STOP Training & Technical Assistance Project	2010/2011-VA-06-22115	16.588	133,338
ARRA/STOP Violence Against Women - Justice Response to Campus Sexual Violence	2009-AS-02/03/04/05-20407	16.588	13,375
ARRA/STOP Violence Against Women Pennsylvania Prosecutor Institutes	2009-AS-04-21718	16.588	63,097
PCAR'S Commitment to Campus Community Partnership Initiatives	2010/2011-JU-01-22496	16.727	18,000
Sexual Assault Services Program (SASP)	2011-SV-01-22756	16.017	244,984
Passed through the Office of Justice Programs, Office on Violence Against Women			
National Sexual Assault Conference	2011-TA-AX-K097	16.526	46,503
Grants to State Sexual Assault and Domestic Violence Coalitions	2010-SW-AX-0019	16.556	104,188
Sexual Assault Across the Lifespan Project	2011-TA-AX-K023	16.526	245,117
Rural Training Project	2009-TA-AX-K042	16.008	165,710
Sexual Assault Advocacy Summit Project	2009-TA-AX-K005	16.008	5,266
Aequitas - Prosecutors Training Project	2009-TA-AX-K024	16.008	972,245

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2012**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
<b>U.S. Department of Justice (Continued)</b>			
Passed through Disability Rights Network of Pennsylvania	H343A090039A	16.529	15,252
Passed through Iowa Coalition Against Sexual Assault	2009-TA-AX-K011	16.589	111,039
Passed through Futures Without Violence	4/1/11 - 1/31/12	16.526	2,736
Passed through Just Detention International			2,025
Passed through Iowa Coalition Against Sexual Assault	2/3/12 - 9/30/12	16.526	1,519
Passed through International Association of Forensic Nurses	10/1/11 - 9/30/13	16.526	17,469
Passed through the Office of Justice Programs, Bureau of Justice Assistance			
National Witness Protection Center	2010-MU-BX-K079	16.751	248,147
Passed through National Council on Crime and Delinquency	2010-RP-BX-K001	16.735	10,339
Passed through the Office of Justice Programs, National Institute of Justice			
Passed through The Urban Institute	08563-000-00-PCAR-01	16.560	<u>7,550</u>
<b>Total U.S. Department of Justice</b>			<b>2,427,899</b>
<b>U.S. Department of State</b>			
Passed through the Trafficking In Persons Office			
Passed through Vital Voices Global Partnership	10/1/10 - 9/30/12	19.019	<u>3,293</u>
<b>Total U.S. Department of State</b>			<u><b>3,293</b></u>
<b>Total Federal Awards Expended</b>			<u><u><b>\$ 7,343,534</b></u></u>

See Notes to Schedule of Expenditures of Federal Awards.

# PENNSYLVANIA COALITION AGAINST RAPE

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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### Note 1. Basis of Presentation

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

### Note 2. Summary of Significant Accounting Policies

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

### Note 3. Subrecipients

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

Program Title	Federal C.F.D.A. Number	Amounts Paid to Subrecipients
Social Services Block Grant (Title XX)	93.667	\$ 1,175,026
Preventive Health and Health Services Block Grant	93.991	267,890
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	93.136	1,189,163
Sexual Assault Services Program (SASP)	16.017	244,984
		<hr/> <hr/>
		\$ 2,877,063

**PENNSYLVANIA COALITION AGAINST RAPE**

**SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS**  
**Year Ended June 30, 2012**

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There were no prior year audit findings.