

**PENNSYLVANIA COALITION AGAINST RAPE**

**FINANCIAL REPORT**

**JUNE 30, 2011**

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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, 2011 and 2010, 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, 2011 and 2010, 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 15, 2011, 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 has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Camp Hill, Pennsylvania  
December 15, 2011

**PENNSYLVANIA COALITION AGAINST RAPE**

**STATEMENTS OF FINANCIAL POSITION  
June 30, 2011 and 2010**

	2011	2010
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,015,123	\$ 675,694
Investments	312,571	304,915
Grants receivable	1,181,625	2,056,520
Accounts receivable	54,856	30,376
Inventory	64,559	76,306
Prepaid expenses	95,810	77,040
<b>Total current assets</b>	<b>2,724,544</b>	<b>3,220,851</b>
Fixed Assets		
Furniture and equipment	701,744	780,328
Less accumulated depreciation	(511,921)	(573,938)
<b>Total fixed assets - net</b>	<b>189,823</b>	<b>206,390</b>
<b>Total assets</b>	<b>\$ 2,914,367</b>	<b>\$ 3,427,241</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities - all current		
Accounts payable	\$ 737,562	\$ 1,348,380
Deferred revenues	88,581	59,450
Accrued expenses	4,328	3,595
Accrued payroll	144,145	150,646
Accrued payroll taxes	6,922	6,223
<b>Total liabilities</b>	<b>981,538</b>	<b>1,568,294</b>
Net Assets		
Unrestricted	1,635,485	1,553,264
Temporarily restricted	297,344	305,683
<b>Total net assets</b>	<b>1,932,829</b>	<b>1,858,947</b>
<b>Total liabilities and net assets</b>	<b>\$ 2,914,367</b>	<b>\$ 3,427,241</b>

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF ACTIVITIES  
June 30, 2011 and 2010

	2011		
	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support			
Government grants	\$ 15,695,319	\$ -	\$ 15,695,319
Assessment income	157,947	-	157,947
Sale of reference materials	80,604	-	80,604
Conference revenues	1,259	-	1,259
Miscellaneous	142,154	-	142,154
Contributions	15,610	20,732	36,342
Membership	45	-	45
Interest	4,988	-	4,988
Special events			
Gross revenues	-	127,895	127,895
Direct costs	-	(156,966)	(156,966)
Net assets released from restrictions:			
Disaster relief fund	-	-	-
<b>Total revenues and     other support</b>	<b>16,097,926</b>	<b>(8,339)</b>	<b>16,089,587</b>
Expenses			
Program services	14,710,720	-	14,710,720
Supporting services			
Management and general	1,156,723	-	1,156,723
Fund development	148,262	-	148,262
<b>Total expenses</b>	<b>16,015,705</b>	<b>-</b>	<b>16,015,705</b>
<b>Changes in net assets</b>	<b>82,221</b>	<b>(8,339)</b>	<b>73,882</b>
Net Assets:			
Beginning	1,553,264	305,683	1,858,947
Ending	<u>\$ 1,635,485</u>	<u>\$ 297,344</u>	<u>\$ 1,932,829</u>

See Notes to Financial Statements.



2010		
Unrestricted	Temporarily Restricted	Total
\$ 15,264,203	\$ -	\$ 15,264,203
162,243	-	162,243
99,629	-	99,629
180,593	-	180,593
53,204	-	53,204
16,607	19,750	36,357
7,395	-	7,395
7,129	-	7,129
-	136,823	136,823
-	(132,283)	(132,283)
2,882	(2,882)	-
15,793,885	21,408	15,815,293
14,137,637	-	14,137,637
1,452,608	-	1,452,608
117,056	-	117,056
15,707,301	-	15,707,301
86,584	21,408	107,992
1,466,680	284,275	1,750,955
\$ 1,553,264	\$ 305,683	\$ 1,858,947

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

June 30, 2011 and 2010

	2011			
	Program Services	Supporting Services		Total
		Management and General	Fund Development	
<b>Personnel Expenses</b>				
Salaries	\$ 2,218,992	\$ 460,224	\$ 76,148	\$ 2,755,364
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>2,721,218</b>	<b>589,678</b>	<b>97,021</b>	<b>3,407,917</b>
<b>Operating Expenses</b>				
Payments to subcontractor agencies	9,387,724	-	-	9,387,724
Consultant fees	966,965	85,929	4,924	1,057,818
Building rental and maintenance	283,170	70,031	10,659	363,860
Printing	159,283	52,931	27	212,241
Supplies	51,684	24,111	11,090	86,885
Room and board	313,371	26,306	1,511	341,188
Depreciation	-	61,662	-	61,662
Meeting expenses	142,371	15,377	153	157,901
In-state travel	50,245	21,957	22	72,224
Equipment and rental maintenance	40,548	24,031	2,085	66,664
Advertising	5,670	2,960	-	8,630
Out-of-state travel	179,122	10,590	1,500	191,212
Public awareness	172,935	101,462	-	274,397
Postage	27,402	10,439	3,539	41,380
Telephone	51,599	19,153	2,002	72,754
Conference and workshops	56,163	3,838	978	60,979
Miscellaneous	295	4,972	-	5,267
Purchases	-	-	10,531	10,531
Dues and subscriptions	8,751	5,563	1,023	15,337
Audit fees	8,695	12,305	-	21,000
Insurance	9,327	3,102	821	13,250
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	29,800	-	-	29,800
<b>Total operating expenses</b>	<b>11,989,502</b>	<b>567,045</b>	<b>51,241</b>	<b>12,607,788</b>
<b>Total functional expenses</b>	<b>\$ 14,710,720</b>	<b>\$ 1,156,723</b>	<b>\$ 148,262</b>	<b>\$ 16,015,705</b>

See Notes to Financial Statements.

	2010			
	Program Services	Supporting Services		Total
		Management and General	Fund Development	
<b>Personnel Expenses</b>				
Salaries	\$ 2,108,618	\$ 520,587	\$ 61,728	\$ 2,690,933
Payroll taxes	171,750	41,096	4,996	217,842
Employee benefits	240,690	86,860	10,689	338,239
<b>Total personnel expenses</b>	<b>2,521,058</b>	<b>648,543</b>	<b>77,413</b>	<b>3,247,014</b>
<b>Operating Expenses</b>				
Payments to subcontractor agencies	9,571,671	-	-	9,571,671
Consultant fees	594,206	128,888	4,190	727,284
Building rental and maintenance	316,638	77,339	7,565	401,542
Printing	131,598	50,540	148	182,286
Supplies	56,290	29,884	8,209	94,383
Room and board	227,943	71,044	922	299,909
Depreciation	-	58,580	-	58,580
Meeting expenses	137,464	192,421	13	329,898
In-state travel	16,379	35,301	188	51,868
Equipment and rental maintenance	48,498	53,458	1,721	103,677
Advertising	6,311	1,585	220	8,116
Out-of-state travel	149,502	8,041	438	157,981
Public awareness	109,168	21,438	-	130,606
Postage	27,938	8,244	1,301	37,483
Telephone	66,631	21,559	947	89,137
Conference and workshops	61,721	6,393	720	68,834
Miscellaneous	-	10,121	-	10,121
Purchases	-	-	6,568	6,568
Dues and subscriptions	6,906	4,171	714	11,791
Audit fees	6,821	13,579	-	20,400
Insurance	5,910	3,736	680	10,326
Education library	24,984	3,417	99	28,500
Special initiatives	50,000	-	-	50,000
Donations expense	-	1,650	5,000	6,650
Bad debt expense	-	427	-	427
Unrealized loss on investments	-	60	-	60
In-kind contributed services	-	2,189	-	2,189
<b>Total operating expenses</b>	<b>11,616,579</b>	<b>804,065</b>	<b>39,643</b>	<b>12,460,287</b>
<b>Total functional expenses</b>	<b>\$ 14,137,637</b>	<b>\$ 1,452,608</b>	<b>\$ 117,056</b>	<b>\$ 15,707,301</b>

See Notes to Financial Statements.

**PENNSYLVANIA COALITION AGAINST RAPE**

**STATEMENTS OF CASH FLOWS**

**June 30, 2011 and 2010**

	2011	2010
Cash Flows From Operating Activities		
Changes in net assets	\$ 73,882	\$ 107,992
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	61,662	58,580
Loss on disposal of assets	343	-
Unrealized (gain) loss on investments	(344)	60
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants receivable	874,895	425,823
Accounts receivable	(24,480)	(16,591)
Inventory	11,747	(5,775)
Prepaid expenses	(18,770)	(4,370)
(Decrease) increase in:		
Accounts payable	(610,818)	(637,638)
Deferred revenues	29,131	(35,244)
Accrued expenses	733	(1,802)
Accrued payroll	(6,501)	57,764
Accrued payroll taxes	699	2,120
<b>Net cash provided by (used in) operating activities</b>	<b>392,179</b>	<b>(49,081)</b>
Cash Flows From Investing Activities		
Purchase of certificates of deposit and mutual funds	(7,312)	(4,975)
Purchase of equipment	(46,263)	(73,667)
Insurance proceeds	825	-
<b>Net cash used in investing activities</b>	<b>(52,750)</b>	<b>(78,642)</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>339,429</b>	<b>(127,723)</b>
Cash and Cash Equivalents:		
Beginning	675,694	803,417
Ending	<b>\$ 1,015,123</b>	<b>\$ 675,694</b>
Supplementary Schedule of Noncash Investing and Financing Activities		
Capital expenditures acquired on account	<b>\$ 12,052</b>	<b>\$ 31,855</b>

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 adopted the provisions of Financial Accounting Standards Board ASC 840, *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 adopted the provisions of Financial Accounting Standards Board Accounting Standards Codification (ASC) 740 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 are 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, 2008, 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 15, 2011, the date the financial statements were available to be issued.

### Note 3. Investments and Fair Value Measurements

Financial Accounting Standards Board ASC 840 Fair Value Measurements and Disclosures establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the standard are described below:

- |         |   |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets the plan has the ability to access.  |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none"><li>• Quoted prices for similar assets or liabilities in active markets</li><li>• Quotes prices for identical or similar assets or liabilities in inactive markets</li><li>• Inputs other than quoted prices that are observable for the asset or liability</li><li>• Inputs that are derived principally from or corroborated by observable market data by correlation or other means</li></ul> |

**PENNSYLVANIA COALITION AGAINST RAPE**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 3. Investments and Fair Value Measurements (Continued)**

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, 2011 and 2010.

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

Level 2: Certificates of deposits and other bank deposits are valued at cost, which approximates fair value.

Assets at Fair Value as of June 30, 2011				
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	\$ -	\$ 307,281	\$ -	\$ 307,281
Mutual Funds	5,290	-	-	5,290
Total Assets, at fair value	\$ 5,290	\$ 307,281	\$ -	\$ 312,571

Assets at Fair Value as of June 30, 2010				
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	\$ -	\$ 303,968	\$ -	\$ 303,968
Mutual Funds	947	-	-	947
Total Assets, at fair value	\$ 947	\$ 303,968	\$ -	\$ 304,915



## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 4. 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 2011 and 2010, the Coalition received \$37,438 and \$52,287 in contributed services and materials, respectively. The 2011 and 2010 amounts are properly reflected in special events revenue and direct costs.

#### **Note 5. 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, 2011 and 2010, there were no outstanding balances on the line-of-credit.

#### **Note 6. 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 remains 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.

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### Note 6. Commitments (Continued)

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.

Building rental expense related to these leases for the years ended June 30, 2011 and 2010, amounted to \$351,778 and \$380,764, 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, 2011 and 2010, amounted to \$42,732 and \$54,637, 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
2012	\$ 226,967	\$ 33,925	\$ 260,892
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>\$ 1,081,087</u>	<u>\$ 118,480</u>	<u>\$ 1,199,567</u>

#### Note 7. Temporarily Restricted Net Assets

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

	2011	2010
Disaster Relief Fund	\$ 3,050	\$ 2,462
Vision of Hope	294,294	303,221
	<u>\$ 297,344</u>	<u>\$ 305,683</u>

#### Note 8. 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.

## PENNSYLVANIA COALITION AGAINST RAPE

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 9. Interfund Borrowings**

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

#### **Note 10. National Sexual Assault Conference**

The Coalition hosted a National Sexual Assault Conference in September 2009. The next conference will be held in September 2011.

#### **Note 11. Third Party Reimbursement Arrangements**

The Coalition receives substantial support from third-party reimbursement arrangements (DPW Contract #4100053600 and DOH Contract #4100048998). 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 12. 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, 2011 and 2010, amounted to \$110,014 and \$82,846, respectively.

#### **Note 13. 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 \$45,237 and \$17,740, for the years ended June 30, 2011 and 2010, respectively.

**PENNSYLVANIA COALITION AGAINST RAPE**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 14. Special Events**

The following is a schedule of events classified as Special Events in the Statements of Activities for the years ended June 30, 2011 and 2010. The amounts are shown net of direct expenses.

	2011		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 127,895	\$ 156,966	\$ (29,071)

  

	2010		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 136,823	\$ 132,283	\$ 4,540

**Note 15. Contingencies**

One of the Coalition's former subrecipients has not submitted the required financial reports as required by the terms of its agreement with the Coalition for the years ended June 30, 2006, 2007 and 2008. Upon completion of an investigation by the Federal Bureau of Investigation it may be determined that some of the amounts spent in previous fiscal periods by the subrecipient will be classified as "questioned costs" or "disallowed costs". Since the liability for such amounts could not be determined, no amounts have been reflected in the financial statements and any such amount will be reflected in subsequent years once the investigation is completed.

**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, 2011**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 229,258	\$ 229,258	\$ 229,258	\$ -	\$ -
Benefits	62,106	62,106	62,106	-	-
<b>Total personnel</b>	<b>291,364</b>	<b>291,364</b>	<b>291,364</b>	<b>-</b>	<b>-</b>
<b>Operations</b>					
Professional fees	81,076	81,076	81,076	-	-
Audit fees	5,259	5,259	5,259	-	-
Supplies	8,524	8,524	8,524	-	-
In-state travel	4,298	4,298	4,298	-	-
Out-of-state travel	4,620	4,620	4,620	-	-
Lodging	3,838	3,838	3,838	-	-
Meals	2,502	2,502	2,502	-	-
Equipment rental and maintenance	2,582	2,582	2,582	-	-
Computer software	150	150	150	-	-
Equipment leases	4,480	4,480	4,480	-	-
Office rent	26,427	26,427	26,427	-	-
Custodial services	1,359	1,359	1,359	-	-
Staff dev. and training	2,454	2,454	2,454	-	-
Printing	48,450	48,450	48,450	-	-
Telephone	10,701	10,701	10,701	-	-
Postage	3,200	3,200	3,200	-	-
Advertising and public relations	450	450	450	-	-
Public awareness	71,655	71,655	71,655	-	-
Special initiatives	14,600	14,600	14,600	-	-
Education library	4,250	4,250	4,250	-	-
Dues/memberships	2,485	2,485	2,485	-	-
Insurance	1,250	1,250	1,250	-	-
Meeting expenses	1,000	1,000	1,000	-	-
Equipment purchase	-	-	-	-	-
<b>Total operations</b>	<b>305,610</b>	<b>305,610</b>	<b>305,610</b>	<b>-</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 596,974</b>	<b>\$ 596,974</b>	<b>\$ 596,974</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, 2011**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors</b>					
Adams	\$ 9,476	\$ 9,476	\$ 9,476	\$ -	\$ -
Allegheny - CVVC	66,446	66,446	66,446	-	-
Allegheny - PAAR	40,730	40,730	40,730	-	-
Armstrong	9,476	9,476	9,476	-	-
Beaver	22,679	22,679	22,679	-	-
Bedford	9,476	9,476	9,476	-	-
Berks	22,086	22,086	22,086	-	-
Blair	9,476	9,476	9,476	-	-
Bradford	12,670	12,670	12,670	-	-
Bucks	47,446	47,446	47,446	-	-
Butler	18,725	18,725	18,725	-	-
Cambria and Somerset	21,868	21,868	21,868	-	-
Centre	11,603	11,603	11,603	-	-
Chester	41,858	41,858	41,858	-	-
Clarion, Jefferson and Clearfield	19,688	19,688	19,688	-	-
Clinton	9,476	9,476	9,476	-	-
Columbia and Montour	13,350	13,350	13,350	-	-
Crawford	19,405	19,405	19,405	-	-
Cumberland	14,623	14,623	14,623	-	-
Dauphin and Perry	23,546	23,546	23,546	-	-
Delaware	47,001	47,001	47,001	-	-
Elk and Cameron	12,216	12,216	12,216	-	-
Erie	37,198	37,198	37,198	-	-
Fayette	15,580	15,580	15,580	-	-
Franklin and Fulton	15,385	15,385	15,385	-	-
Huntingdon	9,476	9,476	9,476	-	-
Indiana	12,886	12,886	12,886	-	-
Lackawanna and Susquehanna	17,687	17,687	17,687	-	-

(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, 2011**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors (Continued)</b>					
Lancaster	24,516	24,516	24,516	-	-
Lawrence	14,690	14,690	14,690	-	-
Lebanon and Schuylkill	37,897	37,897	37,897	-	-
Lehigh and Northampton	32,381	32,381	32,381	-	-
Luzerne, Wyoming and Carbon	40,069	40,069	40,069	-	-
Lycoming	10,390	10,390	10,390	-	-
McKean	9,476	9,476	9,476	-	-
Mercer	10,502	10,502	10,502	-	-
Mifflin and Juniata	12,216	12,216	12,216	-	-
Monroe	9,476	9,476	9,476	-	-
Montgomery	40,712	40,712	40,712	-	-
Philadelphia	105,156	105,156	105,156	-	-
Pike	9,476	9,476	9,476	-	-
Potter	9,476	9,476	9,476	-	-
Sullivan	9,476	9,476	9,476	-	-
Tioga	9,476	9,476	9,476	-	-
Union, Snyder and Northumberland	19,359	19,359	19,359	-	-
Venango	10,068	10,068	10,068	-	-
Warren and Forest	12,216	12,216	12,216	-	-
Washington and Greene	18,497	18,497	18,497	-	-
Wayne	9,476	9,476	9,476	-	-
Westmoreland	31,834	31,834	31,834	-	-
York	25,659	25,659	25,659	-	-
<b>Total subcontractor costs</b>	<b>\$ 1,124,026</b>	<b>\$ 1,124,026</b>	<b>\$ 1,124,026</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, 2011**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 287,380	\$ 287,380	\$ 287,380	\$ -	\$ -
Benefits	79,002	79,002	79,002	-	-
<b>Total personnel</b>	<b>366,382</b>	<b>366,382</b>	<b>366,382</b>	<b>-</b>	<b>-</b>
<b>Operations</b>					
Professional fees	71,698	71,698	71,698	-	-
Audit fees	6,939	6,939	6,939	-	-
Supplies	9,217	9,217	9,217	-	-
In-state travel	20,596	20,596	20,596	-	-
Out-of-state travel	5,702	5,702	5,702	-	-
Lodging	16,814	16,814	16,814	-	-
Meals	3,385	3,385	3,385	-	-
Equipment rental and maintenance	5,410	5,410	5,410	-	-
Computer software	5,493	5,493	5,493	-	-
Equipment leases	6,577	6,577	6,577	-	-
Office rent	34,370	34,370	34,370	-	-
Custodial services	1,687	1,687	1,687	-	-
Staff dev. and training	5,000	5,000	5,000	-	-
Printing	2,351	2,351	2,351	-	-
Telephone	13,692	13,692	13,692	-	-
Postage	6,369	6,369	6,369	-	-
Advertising and public relations	2,555	2,555	2,555	-	-
Public awareness	29,342	29,342	29,342	-	-
Education library	5,204	5,204	5,204	-	-
Dues/memberships	3,150	3,150	3,150	-	-
Insurance	1,524	1,524	1,524	-	-
Meeting expenses	12,994	12,994	12,994	-	-
Equipment purchases	15,939	15,939	15,939	-	-
<b>Total operations</b>	<b>286,008</b>	<b>286,008</b>	<b>286,008</b>	<b>-</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 652,390</b>	<b>\$ 652,390</b>	<b>\$ 652,390</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, 2011**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors</b>					
Adams	\$ 54,774	\$ 54,774	\$ 54,774	\$ -	\$ -
Allegheny - CVVC	153,191	153,191	153,191	-	-
Allegheny - PAAR	447,665	447,665	447,665	-	-
Armstrong	54,774	54,774	54,774	-	-
Beaver	128,300	128,300	128,300	-	-
Bedford	54,774	54,774	54,774	-	-
Berks	124,995	124,995	124,995	-	-
Blair	54,774	54,774	54,774	-	-
Bradford	72,556	72,556	72,556	-	-
Bucks	266,224	266,224	266,224	-	-
Butler	106,277	106,277	106,277	-	-
Cambria and Somerset	123,787	123,787	123,787	-	-
Centre	66,615	66,615	66,615	-	-
Chester	235,102	235,102	235,102	-	-
Clarion, Jefferson and Clearfield	111,647	111,647	111,647	-	-
Clinton	54,774	54,774	54,774	-	-
Columbia and Montour	76,347	76,347	76,347	-	-
Crawford	110,070	110,070	110,070	-	-
Cumberland	83,436	83,436	83,436	-	-
Dauphin and Perry	133,125	133,125	133,125	-	-
Delaware	263,746	263,746	263,746	-	-
Elk and Cameron	70,034	70,034	70,034	-	-
Erie	209,154	209,154	209,154	-	-
Fayette	88,768	88,768	88,768	-	-
Franklin and Fulton	87,678	87,678	87,678	-	-
Huntingdon	54,774	54,774	54,774	-	-
Indiana	73,760	73,760	73,760	-	-
Lackawanna and Susquehanna	100,495	100,495	100,495	-	-

(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, 2011**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	138,529	138,529	138,529	-	-
Lawrence	83,814	83,814	83,814	-	-
Lebanon and Schuylkill	215,038	215,038	215,038	-	-
Lehigh and Northampton	182,326	182,326	182,326	-	-
Luzerne, Wyoming and Carbon	225,143	225,143	225,143	-	-
Lycoming	59,861	59,861	59,861	-	-
McKean	54,774	54,774	54,774	-	-
Mercer	60,483	60,483	60,483	-	-
Mifflin and Juniata	70,034	70,034	70,034	-	-
Monroe	54,774	54,774	54,774	-	-
Montgomery	228,718	228,718	228,718	-	-
Philadelphia	587,606	587,606	587,606	-	-
Pike	54,774	54,774	54,774	-	-
Potter	54,774	54,774	54,774	-	-
Sullivan	54,774	54,774	54,774	-	-
Tioga	54,774	54,774	54,774	-	-
Union, Snyder and Northumberland	109,812	109,812	109,812	-	-
Venango	58,070	58,070	58,070	-	-
Warren and Forest	70,034	70,034	70,034	-	-
Washington and Greene	105,007	105,007	105,007	-	-
Wayne	54,774	54,774	54,774	-	-
Westmoreland	179,285	179,285	179,285	-	-
York	144,816	144,816	144,816	-	-
<b>Total subcontractor costs</b>	<b>\$ 6,363,610</b>	<b>\$ 6,363,610</b>	<b>\$ 6,363,610</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 - ADMINISTRATIVE COSTS  
Year Ended June 30, 2011**

Budget Category	10/1/09 - 9/30/10			Allowable Costs			
	PCAR	10/1/09 - 6/30/10	7/1/10 - 9/30/10	Total	(Over)	Questioned	
	Approved Budget	Reported Costs	Reported Costs		Under Budget		Costs
<b>Personnel</b>							
Salaries	\$ 22,033	\$ 16,929	\$ 5,528	\$ 22,457	\$ (424)	\$ -	
Benefits	6,059	4,268	1,529	5,797	262	-	
<b>Total personnel</b>	<b>28,092</b>	<b>21,197</b>	<b>7,057</b>	<b>28,254</b>	<b>(162)</b>	<b>-</b>	
<b>Operations</b>							
Professional fees	-	-	-	-	-	-	
Audit fees	-	-	-	-	-	-	
Supplies	504	106	40	146	358	-	
In-state travel	-	-	-	-	-	-	
Out-of-state travel	-	-	-	-	-	-	
Lodging	-	-	-	-	-	-	
Meals	-	-	-	-	-	-	
Equipment rental and maintenance	120	46	4	50	70	-	
Equipment leases	480	517	95	612	(132)	-	
Office rent	2,393	1,962	755	2,717	(324)	-	
Custodial services	300	183	39	222	78	-	
Staff dev. and training	-	-	-	-	-	-	
Printing	120	5	1	6	114	-	
Telephone	420	281	96	377	43	-	
Postage	240	231	90	321	(81)	-	
Education library	-	-	-	-	-	-	
Dues/memberships	-	-	-	-	-	-	
Insurance	180	108	36	144	36	-	
Meeting expenses	-	-	-	-	-	-	
<b>Total operations</b>	<b>4,757</b>	<b>3,439</b>	<b>1,156</b>	<b>4,595</b>	<b>162</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, 2011**

Budget Category	10/1/09 - 9/30/10			Allowable Costs			
	PCAR	10/1/09 - 6/30/10	7/1/10 - 9/30/10	Total	(Over)		
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Questioned 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, 2011**

Budget Category	10/1/09 - 9/30/10			Allowable Costs		
	PCAR	10/1/09 - 6/30/10	7/1/10 - 9/30/10	(Over)		
	Approved Budget	Reported Costs	Reported Costs	Total	Under Budget	Questioned Costs
Subcontractors (Continued)						
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 4100048998 - PREVENTIVE HEALTH AND  
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS  
Year Ended June 30, 2011**

Budget Category	10/1/10-9/30/11 Approved Budget	10/1/10-6/30/11 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 21,997	\$ 16,846	\$ 16,846	\$ 5,151	\$ -
Benefits	6,159	4,512	4,512	1,647	-
<b>Total personnel</b>	<b>28,156</b>	<b>21,358</b>	<b>21,358</b>	<b>6,798</b>	<b>-</b>
<b>Operations</b>					
Professional fees	-	-	-	-	-
Audit fees	-	-	-	-	-
Supplies	440	111	111	329	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment rental and maintenance	120	52	52	68	-
Equipment leases	480	383	383	97	-
Office rent	2,393	2,043	2,043	350	-
Custodial services	300	101	101	199	-
Staff dev. and training	-	-	-	-	-
Printing	120	5	5	115	-
Telephone	420	306	306	114	-
Postage	240	186	186	54	-
Education library	-	-	-	-	-
Dues/memberships	-	-	-	-	-
Insurance	180	91	91	89	-
Meeting expenses	-	-	-	-	-
<b>Total operations</b>	<b>4,693</b>	<b>3,278</b>	<b>3,278</b>	<b>1,415</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 32,849</b>	<b>\$ 24,636</b>	<b>\$ 24,636</b>	<b>\$ 8,213</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, 2011**

Budget Category	10/1/10-9/30/11	10/1/10-6/30/11 Reported Costs	Allowable Costs		
	PCAR Approved Budget		Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,707	\$ 1,280	\$ 1,280	\$ 427	\$ -
Allegheny - CVVC	8,735	6,551	6,551	2,184	-
Allegheny - PAAR	20,068	15,051	15,051	5,017	-
Armstrong	2,578	1,933	1,933	645	-
Beaver	5,509	4,132	4,132	1,377	-
Bedford	1,916	1,437	1,437	479	-
Berks	5,622	4,217	4,217	1,405	-
Blair	2,100	1,575	1,575	525	-
Bradford	3,212	2,409	2,409	803	-
Bucks	11,405	8,554	8,554	2,851	-
Butler	4,604	3,453	3,453	1,151	-
Cambria and Somerset	4,905	3,679	3,679	1,226	-
Centre	2,989	2,242	2,242	747	-
Chester	10,424	7,818	7,818	2,606	-
Clarion, Jefferson and Clearfield	4,731	3,548	3,548	1,183	-
Clinton	1,714	1,286	1,286	428	-
Columbia and Montour	3,531	2,648	2,648	883	-
Crawford	4,417	3,313	3,313	1,104	-
Cumberland	3,051	2,288	2,288	763	-
Dauphin and Perry	6,946	5,209	5,209	1,737	-
Delaware	11,618	8,713	8,713	2,905	-
Elk and Cameron	2,338	1,754	1,754	584	-
Erie	9,468	7,101	7,101	2,367	-
Fayette	3,910	2,932	2,932	978	-
Franklin and Fulton	3,547	2,660	2,660	887	-
Huntingdon	1,683	1,262	1,262	421	-
Indiana	2,952	2,214	2,214	738	-
Lackawanna and Susquehanna	4,259	3,194	3,194	1,065	-

(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, 2011**

Budget Category	10/1/10-9/30/11	10/1/10-6/30/11 Reported Costs	Allowable Costs		
	PCAR Approved Budget		Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors (Continued)</b>					
Lancaster	5,185	3,889	3,889	1,296	-
Lawrence	3,560	2,670	2,670	890	-
Lebanon and Schuylkill	8,465	6,349	6,349	2,116	-
Lehigh and Northampton	7,663	5,747	5,747	1,916	-
Luzerne, Wyoming and Carbon	9,566	7,175	7,175	2,391	-
Lycoming	2,531	1,898	1,898	633	-
McKean	1,683	1,262	1,262	421	-
Mercer	2,585	1,939	1,939	646	-
Mifflin and Juniata	2,187	1,640	1,640	547	-
Monroe	2,490	1,868	1,868	622	-
Montgomery	9,361	7,021	7,021	2,340	-
Philadelphia	27,846	20,884	20,884	6,962	-
Pike	1,926	1,445	1,445	481	-
Potter	1,638	1,229	1,229	409	-
Sullivan	1,654	1,241	1,241	413	-
Tioga	1,695	1,271	1,271	424	-
Union, Snyder and Northumberland	4,032	3,024	3,024	1,008	-
Venango	2,209	1,657	1,657	552	-
Warren and Forest	2,187	1,640	1,640	547	-
Washington and Greene	4,750	3,563	3,563	1,187	-
Wayne	1,816	1,362	1,362	454	-
Westmoreland	6,843	5,132	5,132	1,711	-
York	6,079	4,559	4,559	1,520	-
<b>Total subcontractor costs</b>	<b>\$ 267,890</b>	<b>\$ 200,918</b>	<b>\$ 200,918</b>	<b>\$ 66,972</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, 2011

Budget Category	11/1/09 -10/31/10 Approved Budget	11/1/09 - 6/30/10 Reported Costs	7/1/10 - 10/31/10 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
<b>Personnel</b>						
Salaries	\$ 92,649	\$ 65,399	\$ 30,044	\$ 95,443	\$ (2,794)	\$ -
Benefits	25,478	16,457	7,690	24,147	1,331	-
<b>Total personnel</b>	<b>118,127</b>	<b>81,856</b>	<b>37,734</b>	<b>119,590</b>	<b>(1,463)</b>	<b>-</b>
<b>Operations</b>						
Professional fees	2,000	-	2,023	2,023	(23)	-
Supplies	1,413	402	826	1,228	185	-
In-state travel	2,276	225	403	628	1,648	-
Out-of-state travel	609	-	512	512	97	-
Lodging	1,072	-	437	437	635	-
Meals	147	-	90	90	57	-
Equipment rental and maintenance	180	181	162	343	(163)	-
Equipment leases	1,740	1,838	796	2,634	(894)	-
Office rent	11,357	7,455	5,185	12,640	(1,283)	-
Custodial services	1,200	633	277	910	290	-
Staff dev. and training	275	-	75	75	200	-
Printing	-	-	-	-	-	-
Telephone	1,740	1,018	688	1,706	34	-
Postage	900	967	365	1,332	(432)	-
Public awareness	-	-	-	-	-	-
Insurance	600	388	250	638	(38)	-
Meeting expenses	1,250	-	100	100	1,150	-
<b>Total operations</b>	<b>26,759</b>	<b>13,107</b>	<b>12,189</b>	<b>25,296</b>	<b>1,463</b>	<b>-</b>
<b>Total administrative costs</b>	<b>\$ 144,886</b>	<b>\$ 94,963</b>	<b>\$ 49,923</b>	<b>\$ 144,886</b>	<b>\$ -</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, 2011**

Budget Category	11/1/09 -10/31/10			Allowable Costs			
	PCAR	11/1/09 - 6/30/10	7/1/10 - 10/31/10	Total	(Over)		
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Questioned Costs	
<b>Subcontractors</b>							
Adams	\$ 9,626	\$ 6,283	\$ 3,343	\$ 9,626	\$ -	\$ -	
Allegheny - CVVC	44,396	28,977	15,419	44,396	-	-	
Allegheny - PAAR	107,726	70,313	37,413	107,726	-	-	
Armstrong	11,582	7,559	4,023	11,582	-	-	
Beaver	29,730	19,405	10,325	29,730	-	-	
Bedford	9,384	6,125	3,259	9,384	-	-	
Berks	26,773	17,475	9,298	26,773	-	-	
Blair	10,528	6,871	3,657	10,528	-	-	
Bradford	14,807	9,665	5,142	14,807	-	-	
Bucks	62,064	40,509	21,555	62,064	-	-	
Butler	19,970	13,035	6,935	19,970	-	-	
Cambria and Somerset	26,185	17,091	9,094	26,185	-	-	
Centre	13,925	9,089	4,836	13,925	-	-	
Chester	52,691	34,391	18,300	52,691	-	-	
Clarion, Jefferson and Clearfield	22,756	14,853	7,903	22,756	-	-	
Clinton	9,628	6,284	3,344	9,628	-	-	
Columbia and Montour	15,759	10,286	5,473	15,759	-	-	
Crawford	25,388	16,571	8,817	25,388	-	-	
Cumberland	17,536	11,446	6,090	17,536	-	-	
Dauphin and Perry	29,058	18,966	10,092	29,058	-	-	
Delaware	61,952	40,436	21,516	61,952	-	-	
Elk and Cameron	12,301	8,029	4,272	12,301	-	-	
Erie	49,935	32,593	17,342	49,935	-	-	
Fayette	19,867	12,967	6,900	19,867	-	-	
Franklin and Fulton	17,395	11,354	6,041	17,395	-	-	
Huntingdon	9,628	6,284	3,344	9,628	-	-	
Indiana	17,021	11,109	5,912	17,021	-	-	
Lackawanna and Susquehanna	22,220	14,503	7,717	22,220	-	-	

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - RAPE PREVENTION AND  
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)  
Year Ended June 30, 2011**

Budget Category	11/1/09 -10/31/10			Allowable Costs		
	PCAR	11/1/09 - 6/30/10	7/1/10 - 10/31/10	Total	(Over)	Questioned
	Approved Budget	Reported Costs	Reported Costs		Under Budget	
<b>Subcontractors (Continued)</b>						
Lancaster	30,924	20,184	10,740	30,924	-	-
Lawrence	18,678	12,191	6,487	18,678	-	-
Lebanon and Schuylkill	49,735	32,462	17,273	49,735	-	-
Lehigh and Northampton	39,954	26,078	13,876	39,954	-	-
Luzerne, Wyoming and Carbon	54,198	35,375	18,823	54,198	-	-
Lycoming	12,757	8,327	4,430	12,757	-	-
McKean	9,628	6,284	3,344	9,628	-	-
Mercer	11,949	7,799	4,150	11,949	-	-
Mifflin and Juniata	12,301	8,029	4,272	12,301	-	-
Monroe	10,884	7,104	3,780	10,884	-	-
Montgomery	57,088	37,261	19,827	57,088	-	-
Philadelphia	141,170	92,141	49,029	141,170	-	-
Pike	9,628	6,284	3,344	9,628	-	-
Potter	9,628	6,284	3,344	9,628	-	-
Sullivan	9,628	6,284	3,344	9,628	-	-
Tioga	9,628	6,284	3,344	9,628	-	-
Union, Snyder and Northumberland	21,091	13,766	7,325	21,091	-	-
Venango	10,365	6,765	3,600	10,365	-	-
Warren and Forest	12,301	8,029	4,272	12,301	-	-
Washington and Greene	22,848	14,912	7,936	22,848	-	-
Wayne	9,628	6,284	3,344	9,628	-	-
Westmoreland	39,555	25,817	13,738	39,555	-	-
York	31,596	20,626	10,970	31,596	-	-
<b>Total subcontractor costs</b>	<b>\$ 1,404,993</b>	<b>\$ 917,039</b>	<b>\$ 487,954</b>	<b>\$ 1,404,993</b>	<b>\$ -</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, 2011**

Budget Category	11/1/10 - 10/31/11 Approved Budget	11/1/10 - 6/30/11 Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 84,901	\$ 61,164	\$ 61,164	\$ 23,737	\$ -
Benefits	24,621	16,022	16,022	8,599	-
<b>Total personnel</b>	<u>109,522</u>	<u>77,186</u>	<u>77,186</u>	<u>32,336</u>	<u>-</u>
<b>Operations</b>					
Professional fees	6,500	5,500	5,500	1,000	-
Supplies	692	452	452	240	-
In-state travel	1,461	3,023	3,023	(1,562)	-
Out-of-state travel	1,187	-	-	1,187	-
Lodging	1,995	1,471	1,471	524	-
Meals	213	319	319	(106)	-
Equipment rental and maintenance	300	139	139	161	-
Equipment leases	2,700	1,382	1,382	1,318	-
Office rent	11,400	7,129	7,129	4,271	-
Custodial services	600	346	346	254	-
Staff dev. and training	-	-	-	-	-
Printing	5,900	3,301	3,301	2,599	-
Telephone	1,740	1,327	1,327	413	-
Postage	900	622	622	278	-
Public awareness	-	-	-	-	-
Insurance	600	319	319	281	-
Meeting expenses	850	167	167	683	-
<b>Total operations</b>	<u>37,038</u>	<u>25,497</u>	<u>25,497</u>	<u>11,541</u>	<u>-</u>
<b>Total administrative costs</b>	<u>\$ 146,560</u>	<u>\$ 102,683</u>	<u>\$ 102,683</u>	<u>\$ 43,877</u>	<u>\$ -</u>

**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, 2011**

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

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
DOH CONTRACT NUMBER 4100048998 - RAPE PREVENTION AND  
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)  
Year Ended June 30, 2011**

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

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR  
PCCD CONTRACT NUMBER 2009-SV-01-22092 - SEXUAL ASSAULT  
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS  
Year Ended June 30, 2011**

Budget Category	PCAR Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Subcontractors</b>					
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 2009-SV-01-22092 - SEXUAL ASSAULT  
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS (Continued)  
Year Ended June 30, 2011**

Budget Category	PCAR Approved Budget	Reported Costs	Allowable Costs		
			Total	(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	19,841	19,841	19,841	-	-
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>\$ 245,564</b>	<b>\$ 245,564</b>	<b>\$ 245,564</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, 2011**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
<b>Administrative Costs</b>					
Social Services Block					
Grant (Title XX)	\$ 596,974	\$ 596,974	\$ 596,974	\$ -	\$ -
Act 44 - Pennsylvania					
General Fund	652,390	652,390	652,390	-	-
<b>Subcontractor Costs</b>					
Social Services Block					
Grant (Title XX)	1,124,026	1,124,026	1,124,026	-	-
Act 44 - Pennsylvania					
General Fund	6,363,610	6,363,610	6,363,610	-	-
<b>Contract totals</b>	<b>\$ 8,737,000</b>	<b>\$ 8,737,000</b>	<b>\$ 8,737,000</b>	<b>\$ -</b>	<b>\$ -</b>

**PENNSYLVANIA COALITION AGAINST RAPE**

**FUNDING RECONCILIATION FOR DPW CONTRACT**

**NUMBER 4100053600**

**Years Ended June 30, 2011 and 2010**

	<b>2011</b>	2010
<b>FUNDING RECONCILIATION</b>		
Available Funding		
Amount paid by DPW before June 30	\$ <b>8,693,539</b>	\$ 7,986,088
Amount paid by DPW after June 30	<b>43,461</b>	880,912
<b>Total available funding</b>	<b>8,737,000</b>	8,867,000
Allowable Costs		
Approved	<b>8,737,000</b>	8,867,000
Questioned	-	-
<b>Total allowable costs</b>	<b>8,737,000</b>	8,867,000
<b>Due to the Department of Public Welfare</b>	<b>\$ -</b>	\$ -

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE SALARIES FOR  
 DPW CONTRACT NUMBER 4100053600  
 Year Ended June 30, 2011**

	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
<b>Salaries</b>					
Executive Director	\$ 33,723	\$ 33,723	\$ 33,723	\$ -	\$ -
Communications Director	19,998	19,998	19,998	-	-
Executive Assistant	24,945	24,945	24,945	-	-
Administrative Assistant	16,137	16,137	16,137	-	-
Office Manager/Meeting Coordinator	22,891	22,891	22,891	-	-
Training Projects Assistant	3,126	3,126	3,126	-	-
Director of Finance	33,736	33,736	33,736	-	-
Staff Accountant	25,306	25,306	25,306	-	-
Fiscal Assistant - Accounts Payable	18,528	18,528	18,528	-	-
Deputy Director - Operations	11,839	11,839	11,839	-	-
Legal Director	37,838	37,838	37,838	-	-
Deputy Director - Field Services	15,919	15,919	15,919	-	-
Technical Assistance Coordinator	32,535	32,535	32,535	-	-
Training Projects Specialist	3,810	3,810	3,810	-	-
Medical Advocacy Coordinator	23,483	23,483	23,483	-	-
Director of Grants and Contracts	25,173	25,173	25,173	-	-
Contract Liaison	31,735	31,735	31,735	-	-
Director of IT	26,562	26,562	26,562	-	-
Administrative Assistant	19,165	19,165	19,165	-	-
Fiscal Assistant - Accounts Receivable	8,946	8,946	8,946	-	-
Education Resource Coordinator	19,707	19,707	19,707	-	-
Communications Assistant	9,923	9,923	9,923	-	-
Criminal Justice Specialist	6,692	6,692	6,692	-	-
Administrative Assistant	6,693	6,693	6,693	-	-
Outreach Coordinator	9,196	9,196	9,196	-	-
Web Developer	285	285	285	-	-
NSVRC - Info. Tech. Specialist	18,909	18,909	18,909	-	-
NSVRC - Info. Tech. Spec. - part-time	1,913	1,913	1,913	-	-
NSVRC - Associate Director	3,163	3,163	3,163	-	-
NSVRC - Librarian Tech./Training Asst.	4,762	4,762	4,762	-	-
<b>Total salaries</b>	<b>\$ 516,638</b>	<b>\$ 516,638</b>	<b>\$ 516,638</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, 2011, and have issued our report thereon dated December 15, 2011. 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.

Camp Hill, Pennsylvania  
December 15, 2011

**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, 2011. 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, 2011.

## 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.

Camp Hill, Pennsylvania  
December 15, 2011



**PENNSYLVANIA COALITION AGAINST RAPE**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2011**

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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, 2011**

Identification of the major programs:

C.F.D.A. Numbers	Name of Federal Programs
93.667	Social Services Block Grants
16.556	State Domestic Violence and Sexual Assault Coalitions
16.588	Violence Against Women Formula Grants

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

Auditee qualified as low-risk auditee?  X  Yes   No

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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, 2011**

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	64,428
Passed through Pennsylvania Department of Health			
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100048998	93.136	1,516,057
Preventive Health and Health Services Block Grant	4100048998	93.991	300,739
Teen Dating Violence Project	4100048998	93.136	31,546
Public Health Service - Centers for Disease Control and Prevention	1VF1CE001751-01	93.136	544,696
Public Health Service - Centers for Disease Control and Prevention	5VF1CE001751-02	93.136	1,105,222
Passed through the Pennsylvania Coalition Against Domestic Violence			
VAWnet	10/1/09 - 9/30/10	93.136	34,383
VAWnet	10/1/10 - 9/30/11	93.136	62,752
Passed through the Covenant House Pennsylvania Rescue and Restore Victims of Human Trafficking Grant	90ZV0086	93.598	4,521
<b>Total U.S. Department of Health and Human Services</b>			<b>5,385,344</b>

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
Year Ended June 30, 2011**

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	2009/2010-VA-06-20570	16.588	78,178
STOP Training & Technical Assistance Project	2010/2011-VA-06-22115	16.588	69,241
ARRA/STOP Violence Against Women - Justice Response to Campus Sexual Violence	2009-AS-02/03/04/05-20407	16.588	68,116
ARRA/STOP Violence Against Women - SANE Training Project	2009-AS-04-21626	16.588	152,164
ARRA/STOP Violence Against Women Pennsylvania Prosecutor Institutes	2009-AS-04-21718	16.588	98,180
PCAR'S Commitment to Campus Community Partnership Initiatives	2009/2010-JU-01-21559	16.727	17,000
Sexual Assault Services Program (SASP)	2009-SV-01-22092	16.017	245,564
Passed through the Office of Justice Programs, Office on Violence Against Women			
Grants to State Sexual Assault and Domestic Violence Coalitions	2007-SW-AX-0068	16.556	58,127
Grants to State Sexual Assault and Domestic Violence Coalitions	2010-SW-AX-0019	16.556	65,666
ARRA/Grants to State Sexual Assault & DV Coalitions	2009-ES-S6-0019	16.556	40,524
Rural Training Project	2009-TA-AX-K042	16.008	156,358
Technical Assistance in U.S. Territories Project	2008-TA-AX-K021	16.008	124,180
Sexual Assault Advocacy Summit Project	2009-TA-AX-K005	16.008	214,456
Aequitas - Prosecutors Training Project	2009-TA-AX-K024	16.008	1,404,186

(Continued)

**PENNSYLVANIA COALITION AGAINST RAPE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**Year Ended June 30, 2011**

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	10,517
Passed through Iowa Coalition Against Sexual Assault	2009-TA-AX-K011	16.589	111,523
Passed through Futures Without Violence	4/1/11 - 1/31/12	16.526	4,894
Passed through the Office of Justice Programs, Bureau of Justice Assistance			
HERO Project	2009-D1-BX-0079	16.753	124,128
National Witness Protection Center	2010-MU-BX-K079	16.751	124,493
Passed through the Office of Justice Programs, National Institute of Justice			
Passed through The Urban Institute	08563-000-00-PCAR-01	16.560	<u>5,510</u>
<b>Total U.S. Department of Justice</b>			<b>3,173,005</b>
<b>U.S. Department of State</b>			
Passed through the Trafficking In Persons Office			
Passed through Vital Voices Global Partnership	10/1/10 - 3/31/12	19.019	<u>49,508</u>
<b>Total U.S. Department of State</b>			<b><u>49,508</u></b>
<b>Total Federal Awards Expended</b>			<b><u><u>\$ 8,607,857</u></u></b>

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	\$ 1,124,026
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	1,363,451
Sexual Assault Services Program (SASP)	16.017	245,564
		<u>\$ 3,000,931</u>

**PENNSYLVANIA COALITION AGAINST RAPE**

**SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS**  
**Year Ended June 30, 2011**

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There were no prior year audit findings.