

PENNSYLVANIA COALITION AGAINST RAPE
FINANCIAL REPORT
JUNE 30, 2014

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Pennsylvania Coalition Against Rape (the Coalition), which comprise the statement of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Pennsylvania Coalition Against Rape as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2014, on our consideration of Coalition's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coalition's internal control over financial reporting and compliance.

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

Camp Hill, Pennsylvania
December 2, 2014

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FINANCIAL POSITION
June 30, 2014 and 2013

	2014	2013
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,115,515	\$ 2,294,320
Investments	258,485	216,227
Grants receivable	818,463	919,175
Accounts receivable	78,921	42,032
Inventory	51,294	45,882
Prepaid expenses	140,739	161,603
Total current assets	3,463,417	3,679,239
Fixed Assets		
Furniture and equipment	762,782	732,806
Less accumulated depreciation	(612,109)	(556,375)
Total fixed assets - net	150,673	176,431
Total assets	\$ 3,614,090	\$ 3,855,670
LIABILITIES AND NET ASSETS		
Liabilities - all current		
Accounts payable	\$ 423,359	\$ 527,080
Deferred revenues	878,321	1,082,179
Accrued payroll	207,679	180,149
Accrued payroll taxes	9,696	9,244
Total liabilities	1,519,055	1,798,562
Net Assets		
Unrestricted	1,593,628	1,633,468
Temporarily restricted	501,407	423,640
Total net assets	2,095,035	2,057,108
Total liabilities and net assets	\$ 3,614,090	\$ 3,855,670

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF ACTIVITIES
Years Ended June 30, 2014 and 2013

	2014		
	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support			
Government grants	\$ 16,060,193	\$ -	\$ 16,060,193
Assessment income	180,453	-	180,453
Sale of reference materials	105,082	-	105,082
Conference revenues	1,665	-	1,665
Miscellaneous	60,958	-	60,958
Contributions	32,882	40,703	73,585
Membership	4,800	-	4,800
Interest	2,632	-	2,632
Unrealized gain on investments	6,092	-	6,092
Special events			
Gross revenues	-	209,845	209,845
Direct costs	-	(131,022)	(131,022)
Net assets released from restrictions:			
Vision of Hope	41,759	(41,759)	-
Hero Project	-	-	-
Maintain Victim Services	-	-	-
Rape Prevention	-	-	-
Total revenues and other support	16,496,516	77,767	16,574,283
Expenses			
Program services	15,105,962	-	15,105,962
Supporting services			
Management and general	1,167,706	-	1,167,706
Fund development	262,688	-	262,688
Total expenses	16,536,356	-	16,536,356
Changes in net assets	(39,840)	77,767	37,927
Net Assets:			
Beginning	1,633,468	423,640	2,057,108
Ending	<u>\$ 1,593,628</u>	<u>\$ 501,407</u>	<u>\$ 2,095,035</u>

See Notes to Financial Statements.

2013		
Unrestricted	Temporarily Restricted	Total
\$ 14,802,934	\$ -	\$ 14,802,934
140,204	-	140,204
49,572	-	49,572
1,035	-	1,035
15,531	-	15,531
178,555	58,973	237,528
4,700	-	4,700
4,908	-	4,908
1,377	-	1,377
-	255,601	255,601
-	(167,422)	(167,422)
77,649	(77,649)	-
3,425	(3,425)	-
9,468	(9,468)	-
1,625	(1,625)	-
15,290,983	54,985	15,345,968
14,066,631	-	14,066,631
1,137,779	-	1,137,779
206,710	-	206,710
15,411,120	-	15,411,120
(120,137)	54,985	(65,152)
1,753,605	368,655	2,122,260
\$ 1,633,468	\$ 423,640	\$ 2,057,108

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended June 30, 2014

	2014			
	Program Services	Supporting Services		Total
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,558,308	\$ 498,027	\$ 131,574	\$ 3,187,909
Payroll taxes	230,241	44,169	11,678	286,088
Employee benefits	409,239	94,274	24,937	528,450
Total personnel expenses	3,197,788	636,470	168,189	4,002,447
Operating Expenses				
Payments to subcontractor agencies	10,117,798	-	-	10,117,798
Consultant fees	733,538	153,152	20,166	906,856
Building rental and maintenance	215,056	59,253	13,633	287,942
Printing	149,617	27,332	5,729	182,678
Supplies	50,391	28,104	17,454	95,949
Room and board	143,988	26,268	1,109	171,365
Depreciation	-	58,693	-	58,693
Meeting expenses	31,943	12,401	1,057	45,401
In-state travel	37,242	23,073	2,562	62,877
Equipment and rental maintenance	43,247	21,791	5,284	70,322
Advertising	7,404	6,373	-	13,777
Out-of-state travel	113,569	8,491	-	122,060
Public awareness	-	37,445	-	37,445
Postage	33,936	7,978	390	42,304
Telephone	43,354	19,109	4,637	67,100
Conference and workshops	32,894	4,906	619	38,419
Miscellaneous	125	3,517	64	3,706
Purchases	-	-	16,235	16,235
Dues and subscriptions	5,812	4,407	2,051	12,270
Audit fees	8,285	12,663	552	21,500
Insurance	11,778	2,964	1,548	16,290
Education library	40,861	1,887	169	42,917
Special initiatives	49,836	-	-	49,836
Donations expense	-	5,385	1,240	6,625
Bad debt expense	-	5,807	-	5,807
Loss on disposal of equipment	-	237	-	237
Grant expense - VOH	37,500	-	-	37,500
Total operating expenses	11,908,174	531,236	94,499	12,533,909
Total functional expenses	\$ 15,105,962	\$ 1,167,706	\$ 262,688	\$ 16,536,356

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended June 30, 2013

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

PENNSYLVANIA COALITION AGAINST RAPE

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2014 and 2013

	2014	2013
Cash Flows From Operating Activities		
Changes in net assets	\$ 37,927	\$ (65,152)
Adjustments to reconcile changes in net assets to net cash used in operating activities		
Depreciation	58,693	71,908
Loss on disposal of assets	237	467
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants receivable	100,712	35,045
Accounts receivable	(36,889)	11,500
Inventory	(5,412)	8,113
Prepaid expenses	20,864	(23,760)
(Decrease) increase in:		
Accounts payable	(103,721)	(35,764)
Deferred revenues	(203,858)	(477,859)
Accrued expenses	90	-
Accrued payroll	27,530	6,487
Accrued payroll taxes	452	(7)
Net cash used in operating activities	(103,375)	(469,022)
Cash Flows From Investing Activities		
Purchase of certificates of deposit and mutual funds	(42,258)	(2,400)
Purchase of equipment	(33,172)	(25,889)
Cash used in investing activities	(75,430)	(28,289)
Decrease in cash and cash equivalents	(178,805)	(497,311)
Cash and Cash Equivalents:		
Beginning	2,294,320	2,791,631
Ending	<u>\$ 2,115,515</u>	<u>\$ 2,294,320</u>
Supplementary Schedule of Noncash Investing and Financing Activities		
Capital expenditures acquired on account	<u>\$ 12,878</u>	<u>\$ -</u>

See Notes to Financial Statements.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities

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

Note 2. Summary of Significant Accounting Policies

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

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

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

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

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

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

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

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

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

The Coalition follows the provisions of FASB's *Income Tax* Topic of the ASC which requires an assessment of the Coalition's exposure to income taxes at the entity level as a result of uncertain tax positions taken in current and previously-filed tax returns. Examples of tax positions taken at the entity level include continuing qualification as a tax-exempt organization and whether there is any taxable unrelated business income activities conducted. Any tax benefits associated with uncertain tax positions that are in excess of a realization threshold must be recorded as a liability for unrecognized tax benefits in the financial statements, along with any associated interest and penalties. Presently, management believes that it is more likely than not that its tax positions will be sustained upon examination, including any appeals and litigation, and therefore believes that the Coalition has no exposure to income taxes from uncertain tax positions. Tax years beginning after June 30, 2011, 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 2, 2014, the date the financial statements were available to be issued.

Note 3. Investments

Investments as of June 30, 2014 and 2013, consist of the following:

	2014	2013
Certificates of Deposit	\$ 208,002	\$ 207,182
Mutual Funds	50,483	9,045
	<u>\$ 258,485</u>	<u>\$ 216,227</u>

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2014 and 2013.

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

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements (Continued)

Assets at Fair Value as of June 30, 2014				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 50,483	\$ -	\$ -	\$ 50,483
Total Assets, at fair value	\$ 50,483	\$ -	\$ -	\$ 50,483

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

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 2014 and 2013, the Coalition received \$87,075 and \$238,017, in contributed services and materials, respectively. The 2014 and 2013 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, 2014 and 2013, there were no outstanding balances on the line-of-credit.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 7. Commitments

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

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

In August 2012, the Coalition entered into a new lease agreement for the operation of their OVW Prosecutors grant. The space is located at 1100 H Street, N.W., Washington, D.C. The lease covers the period September 1, 2012 through August 31, 2016. During the first year, the rent is \$4,725 per month, with increasing monthly rental payments in each of the four years covered under the lease. During 2014, the monthly rent was increased by \$123 per month due to an increase in real estate taxes.

Building rental expense related to these leases for the years ended June 30, 2014 and 2013, amounted to \$277,530 and \$274,218, 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, 2014 and 2013, amounted to \$47,827 and \$49,162, 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
2015	\$ 278,719	\$ 37,890	\$ 316,609
2016	262,415	3,203	265,618
2017	10,478	-	10,478
	<u>\$ 551,612</u>	<u>\$ 41,093</u>	<u>\$ 592,705</u>

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 8. Temporarily Restricted Net Assets

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

	2014	2013
Disaster Relief Fund	\$ 5,921	\$ 4,707
Vision of Hope	495,486	418,933
	<u>\$ 501,407</u>	<u>\$ 423,640</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 August 2014. The next conference is scheduled for August 2016.

Note 12. Third Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DPW Contract #4100053600 and DOH Contracts #4100061734 and #4100064856). Under these arrangements, the Coalition is reimbursed for its actual costs of providing services. Without these arrangements, the Coalition's ability to carry out its program services would be significantly impaired.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

Note 13. Pension Plan

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

Employer contributions to the Plan are based on the participants' salaries at a rate approved annually by the Board. The approved rate was 5% until April 2004, when it changed to 4.75%. Employees must be twenty-one years of age and have completed one year of service before they become eligible for employer contributions. Total pension expense for the years ended June 30, 2014 and 2013, amounted to \$142,685 and \$130,953, 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 \$50,179 and \$51,348, for the years ended June 30, 2014 and 2013, 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, 2014 and 2013. The amounts are shown net of direct expenses.

	2014		
	Gross Revenue	Direct Expenses	Net Revenue
Vision of Hope	\$ 209,845	\$ 131,022	\$ 78,823

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

Note 16. Reclassification

Certain amounts in the 2013 financial statements have been reclassified; with no effects on 2013 financial position, changes in net assets and cash flows; to be consistent with the classifications utilized in the 2014 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, 2014**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 245,335	\$ 245,335	\$ 245,335	\$ -	\$ -
Benefits	69,298	69,298	69,298	-	-
Total personnel	314,633	314,633	314,633	-	-
Operations					
Professional fees	79,073	79,073	79,073	-	-
Audit fees	4,995	4,995	4,995	-	-
Supplies	2,525	2,525	2,525	-	-
In-state travel	4,091	4,091	4,091	-	-
Out-of-state travel	2,291	2,291	2,291	-	-
Lodging	4,442	4,442	4,442	-	-
Meals	1,664	1,664	1,664	-	-
Equipment rental and maintenance	1,804	1,804	1,804	-	-
Computer software	4,094	4,094	4,094	-	-
Equipment leases	4,947	4,947	4,947	-	-
Office rent	20,915	20,915	20,915	-	-
Custodial services	1,059	1,059	1,059	-	-
Staff dev. and training	5,898	5,898	5,898	-	-
Printing	25,165	25,165	25,165	-	-
Telephone	8,054	8,054	8,054	-	-
Postage	5,662	5,662	5,662	-	-
Advertising and public relations	4,563	4,563	4,563	-	-
Public awareness	37,445	37,445	37,445	-	-
Special initiatives	-	-	-	-	-
Education library	4,532	4,532	4,532	-	-
Dues/memberships	2,175	2,175	2,175	-	-
Insurance	1,016	1,016	1,016	-	-
Meeting expenses	1,132	1,132	1,132	-	-
Equipment purchase	-	-	-	-	-
Total operations	227,542	227,542	227,542	-	-
Total administrative costs	\$ 542,175	\$ 542,175	\$ 542,175	\$ -	\$ -

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, 2014**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 14,620	\$ 14,620	\$ 14,620	\$ -	\$ -
Allegheny - CV	66,446	66,446	66,446	-	-
Allegheny - PAAR	40,730	40,730	40,730	-	-
Armstrong	11,962	11,962	11,962	-	-
Beaver	22,679	22,679	22,679	-	-
Bedford	14,422	14,422	14,422	-	-
Berks	22,086	22,086	22,086	-	-
Blair	14,510	14,510	14,510	-	-
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	21,910	21,910	21,910	-	-
Clinton	11,540	11,540	11,540	-	-
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	15,793	15,793	15,793	-	-
Erie	37,198	37,198	37,198	-	-
Fayette	15,580	15,580	15,580	-	-
Franklin and Fulton	15,385	15,385	15,385	-	-
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, 2014**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
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	31,641	31,641	31,641	-	-
Luzerne, Wyoming and Carbon	40,069	40,069	40,069	-	-
Lycoming	10,390	10,390	10,390	-	-
McKean	11,248	11,248	11,248	-	-
Mercer	10,502	10,502	10,502	-	-
Mifflin and Juniata	25,987	25,987	25,987	-	-
Monroe	14,781	14,781	14,781	-	-
Montgomery	40,712	40,712	40,712	-	-
Philadelphia	105,156	105,156	105,156	-	-
Pike	11,906	11,906	11,906	-	-
Potter	10,689	10,689	10,689	-	-
Sullivan	9,946	9,946	9,946	-	-
Tioga	11,414	11,056	11,056	358	-
Union, Snyder and Northumberland	25,751	25,751	25,751	-	-
Venango	10,068	10,068	10,068	-	-
Warren and Forest	14,098	14,098	14,098	-	-
Washington and Greene	18,497	18,497	18,497	-	-
Wayne	13,845	13,845	13,845	-	-
Westmoreland	31,834	31,834	31,834	-	-
York	25,659	25,659	25,659	-	-
Total subcontractor costs	\$ 1,178,825	\$ 1,178,467	\$ 1,178,467	\$ 358	\$ -

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, 2014**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 377,394	\$ 377,394	\$ 377,394	\$ -	\$ -
Benefits	105,606	105,606	105,606	-	-
Total personnel	483,000	483,000	483,000	-	-
Operations					
Professional fees	85,336	85,336	85,336	-	-
Audit fees	7,542	7,542	7,542	-	-
Supplies	6,787	6,787	6,787	-	-
In-state travel	23,150	23,150	23,150	-	-
Out-of-state travel	3,021	3,021	3,021	-	-
Lodging	18,657	18,657	18,657	-	-
Meals	4,670	4,670	4,670	-	-
Equipment rental and maintenance	3,475	3,475	3,475	-	-
Computer software	4,481	4,481	4,481	-	-
Equipment leases	7,266	7,266	7,266	-	-
Office rent	32,259	32,259	32,259	-	-
Custodial services	1,647	1,647	1,647	-	-
Staff dev. and training	3,931	3,931	3,931	-	-
Printing	224	224	224	-	-
Telephone	10,481	10,481	10,481	-	-
Postage	2,015	2,015	2,015	-	-
Advertising and public relations	2,200	2,200	2,200	-	-
Public awareness	-	-	-	-	-
Special initiatives	33,836	33,836	33,836	-	-
Education library	1,609	1,609	1,609	-	-
Dues/memberships	2,851	2,851	2,851	-	-
Insurance	1,755	1,755	1,755	-	-
Meeting expenses	9,235	9,235	9,235	-	-
Equipment purchases	7,717	7,717	7,717	-	-
Total operations	274,145	274,145	274,145	-	-
Total administrative costs	\$ 757,145	\$ 757,145	\$ 757,145	\$ -	\$ -

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, 2014**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 55,274	\$ 55,274	\$ 55,274	\$ -	\$ -
Allegheny - CVVC	188,683	188,683	188,683	-	-
Allegheny - PAAR	507,747	507,747	507,747	-	-
Armstrong	55,274	55,274	55,274	-	-
Beaver	146,380	146,380	146,380	-	-
Bedford	55,274	55,274	55,274	-	-
Berks	139,522	139,522	139,522	-	-
Blair	55,274	55,274	55,274	-	-
Bradford	76,399	76,399	76,399	-	-
Bucks	316,197	316,197	316,197	-	-
Butler	126,292	126,292	126,292	-	-
Cambria and Somerset	137,920	137,920	137,920	-	-
Centre	70,915	70,915	70,915	-	-
Chester	273,193	273,193	273,193	-	-
Clarion, Jefferson and Clearfield	117,003	117,003	117,003	-	-
Clinton	55,274	55,274	55,274	-	-
Columbia and Montour	87,904	87,904	87,904	-	-
Crawford	116,088	116,088	116,088	-	-
Cumberland	95,814	95,814	95,814	-	-
Dauphin and Perry	157,403	157,403	157,403	-	-
Delaware	341,693	341,693	341,693	-	-
Elk and Cameron	71,059	71,059	71,059	-	-
Erie	235,880	235,880	235,880	-	-
Fayette	96,039	96,039	96,039	-	-
Franklin and Fulton	95,760	95,760	95,760	-	-
Indiana	80,650	80,650	80,650	-	-
Lackawanna and Susquehanna	116,670	116,670	116,670	-	-

(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, 2014**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	156,610	156,610	156,610	-	-
Lawrence	93,596	93,596	93,596	-	-
Lebanon and Schuylkill	235,104	235,104	235,104	-	-
Lehigh and Northampton	218,030	218,030	218,030	-	-
Luzerne, Wyoming and Carbon	256,203	256,203	256,203	-	-
Lycoming	63,660	63,660	63,660	-	-
McKean	55,274	55,274	55,274	-	-
Mercer	65,263	65,263	65,263	-	-
Mifflin and Juniata	124,498	124,498	124,498	-	-
Monroe	55,274	55,274	55,274	-	-
Montgomery	260,584	260,584	260,584	-	-
Philadelphia	759,847	759,847	759,847	-	-
Pike	55,274	55,274	55,274	-	-
Potter	55,274	55,274	55,274	-	-
Sullivan	55,274	55,274	55,274	-	-
Tioga	55,274	53,304	53,304	1,970	-
Union, Snyder and Northumberland	117,226	117,226	117,226	-	-
Venango	62,418	62,418	62,418	-	-
Warren and Forest	70,979	70,979	70,979	-	-
Washington and Greene	118,323	118,323	118,323	-	-
Wayne	55,274	55,274	55,274	-	-
Westmoreland	192,762	192,762	192,762	-	-
York	155,253	155,253	155,253	-	-
Total subcontractor costs	\$ 7,208,855	\$ 7,206,885	\$ 7,206,885	\$ 1,970	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2014**

Budget Category	10/1/12 - 10/31/13			Allowable Costs		
	PCAR Approved Budget	10/1/12 - 6/30/13 Reported Costs	7/1/13 - 10/31/13 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 20,321	\$ 15,920	\$ 5,284	\$ 21,204	\$ (883)	\$ -
Benefits	6,400	4,444	1,397	5,841	559	-
Total personnel	26,721	20,364	6,681	27,045	(324)	-
Operations						
Professional fees	120	44	43	87	33	-
Audit fees	425	-	387	387	38	-
Supplies	287	69	90	159	128	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment rental and maintenance	120	107	44	151	(31)	-
Equipment leases	480	355	118	473	7	-
Office rent	1,836	1,505	542	2,047	(211)	-
Custodial services	120	75	30	105	15	-
Staff dev. and training	-	-	-	-	-	-
Printing	60	-	-	-	60	-
Telephone	360	311	103	414	(54)	-
Postage	300	33	13	46	254	-
Education library	-	-	-	-	-	-
Dues/memberships	-	-	-	-	-	-
Insurance	180	72	23	95	85	-
Meeting expenses	-	-	-	-	-	-
Total operations	4,288	2,571	1,393	3,964	324	-
Total administrative costs	\$ 31,009	\$ 22,935	\$ 8,074	\$ 31,009	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

Budget Category	10/1/12 - 10/31/13			Allowable Costs			
	PCAR	10/1/12 - 6/30/13	7/1/13 - 10/31/13	Total	(Over)		
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Questioned Costs	
Subcontractors							
Adams	\$ 2,542	\$ 1,209	\$ 1,333	\$ 2,542	\$ -	\$ -	
Allegheny - CVVC	9,180	6,188	2,992	9,180	-	-	
Allegheny - PAAR	19,883	14,215	5,668	19,883	-	-	
Armstrong	3,365	1,826	1,539	3,365	-	-	
Beaver	6,133	3,902	2,231	6,133	-	-	
Bedford	2,740	1,358	1,382	2,740	-	-	
Berks	6,240	3,982	2,258	6,240	-	-	
Blair	2,913	1,487	1,426	2,913	-	-	
Bradford	3,964	2,275	1,689	3,964	-	-	
Bucks	11,701	8,078	3,623	11,701	-	-	
Butler	5,278	3,261	2,017	5,278	-	-	
Cambria and Somerset	5,562	3,474	2,088	5,562	-	-	
Centre	3,753	2,117	1,636	3,753	-	-	
Chester	10,775	7,384	3,391	10,775	-	-	
Clarion, Jefferson and Clearfield	5,398	3,351	2,047	5,398	-	-	
Clinton	2,549	1,214	1,335	2,549	-	-	
Columbia and Montour	4,265	2,501	1,764	4,265	-	-	
Crawford	5,102	3,129	1,973	5,102	-	-	
Cumberland	3,811	2,161	1,650	3,811	-	-	
Dauphin and Perry	7,490	4,920	2,570	7,490	-	-	
Delaware	11,903	8,230	3,673	11,903	-	-	
Elk and Cameron	3,138	1,656	1,482	3,138	-	-	
Erie	9,872	6,707	3,165	9,872	-	-	
Fayette	4,623	2,770	1,853	4,623	-	-	
Franklin and Fulton	4,280	2,512	1,768	4,280	-	-	
Indiana	3,718	2,091	1,627	3,718	-	-	
Lackawanna and Susquehanna	4,952	3,017	1,935	4,952	-	-	

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2014**

Budget Category	10/1/12 - 10/31/13			Allowable Costs		
	PCAR Approved Budget	10/1/12 - 6/30/13 Reported Costs	7/1/13 - 10/31/13 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)						
Lancaster	5,827	3,673	2,154	5,827	-	-
Lawrence	4,292	2,521	1,771	4,292	-	-
Lebanon and Schuylkill	8,925	5,996	2,929	8,925	-	-
Lehigh and Northampton	8,167	5,428	2,739	8,167	-	-
Luzerne, Wyoming and Carbon	9,965	6,776	3,189	9,965	-	-
Lycoming	3,320	1,793	1,527	3,320	-	-
McKean	2,519	1,192	1,327	2,519	-	-
Mercer	3,371	1,831	1,540	3,371	-	-
Mifflin and Juniata	4,584	2,740	1,844	4,584	-	-
Monroe	3,282	1,764	1,518	3,282	-	-
Montgomery	9,771	6,631	3,140	9,771	-	-
Philadelphia	27,229	19,724	7,505	27,229	-	-
Pike	2,749	1,364	1,385	2,749	-	-
Potter	2,477	1,161	1,316	2,477	-	-
Sullivan	2,492	1,172	1,320	2,492	-	-
Tioga	2,531	1,201	1,330	2,531	-	-
Union, Snyder and Northumberland	4,738	2,856	1,882	4,738	-	-
Venango	3,016	1,565	1,451	3,016	-	-
Warren and Forest	2,995	1,549	1,446	2,995	-	-
Washington and Greene	5,416	3,364	2,052	5,416	-	-
Wayne	2,645	1,286	1,359	2,645	-	-
Westmoreland	7,393	4,847	2,546	7,393	-	-
York	6,672	4,306	2,366	6,672	-	-
Total subcontractor costs	\$ 299,506	\$ 189,755	\$ 109,751	\$ 299,506	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2014**

Budget Category	11/1/13-10/31/14 Approved Budget	11/1/13-6/30/14 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 20,503	\$ 13,975	\$ 13,975	\$ 6,528	\$ -
Benefits	6,459	4,000	4,000	2,459	-
Total personnel	26,962	17,975	17,975	8,987	-
Operations					
Professional fees	120	40	40	80	-
Audit fees	425	-	-	425	-
Supplies	198	186	186	12	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment rental and maintenance	120	129	129	(9)	-
Equipment leases	480	301	301	179	-
Office rent	1,715	1,338	1,338	377	-
Custodial services	120	65	65	55	-
Staff dev. and training	-	-	-	-	-
Printing	60	5	5	55	-
Telephone	360	245	245	115	-
Postage	269	34	34	235	-
Education library	-	-	-	-	-
Dues/memberships	-	-	-	-	-
Insurance	180	72	72	108	-
Meeting expenses	-	-	-	-	-
Total operations	4,047	2,415	2,415	1,632	-
Total administrative costs	\$ 31,009	\$ 20,390	\$ 20,390	\$ 10,619	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

Budget Category	11/1/13-10/31/14		Allowable Costs		
	PCAR Approved Budget	11/1/13-6/30/14 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,612	\$ 1,075	\$ 1,075	\$ 537	\$ -
Allegheny - CVVC	8,250	5,500	5,500	2,750	-
Allegheny - PAAR	18,953	12,635	12,635	6,318	-
Armstrong	2,435	1,623	1,623	812	-
Beaver	5,203	3,469	3,469	1,734	-
Bedford	1,810	1,207	1,207	603	-
Berks	5,310	3,540	3,540	1,770	-
Blair	1,983	1,322	1,322	661	-
Bradford	3,034	2,023	2,023	1,011	-
Bucks	10,771	7,181	7,181	3,590	-
Butler	4,348	2,899	2,899	1,449	-
Cambria and Somerset	4,632	3,088	3,088	1,544	-
Centre	2,823	1,882	1,882	941	-
Chester	9,845	6,563	6,563	3,282	-
Clarion, Jefferson and Clearfield	4,468	2,979	2,979	1,489	-
Clinton	1,619	1,079	1,079	540	-
Columbia and Montour	3,335	2,223	2,223	1,112	-
Crawford	4,172	2,781	2,781	1,391	-
Cumberland	2,881	1,921	1,921	960	-
Dauphin and Perry	6,560	4,373	4,373	2,187	-
Delaware	10,973	7,315	7,315	3,658	-
Elk and Cameron	2,208	1,472	1,472	736	-
Erie	8,942	5,961	5,961	2,981	-
Fayette	3,693	2,462	2,462	1,231	-
Franklin and Fulton	3,350	2,233	2,233	1,117	-
Indiana	2,788	1,859	1,859	929	-
Lackawanna and Susquehanna	4,022	2,681	2,681	1,341	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - PREVENTIVE HEALTH AND
HEALTH SERVICES BLOCK GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2014**

Budget Category	11/1/13-10/31/14	11/1/13-6/30/14 Reported Costs	Allowable Costs		
	PCAR Approved Budget		Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	4,897	3,265	3,265	1,632	-
Lawrence	3,362	2,241	2,241	1,121	-
Lebanon and Schuylkill	7,995	5,330	5,330	2,665	-
Lehigh and Northampton	7,237	4,825	4,825	2,412	-
Luzerne, Wyoming and Carbon	9,035	6,023	6,023	3,012	-
Lycoming	2,390	1,593	1,593	797	-
McKean	1,589	1,059	1,059	530	-
Mercer	2,441	1,627	1,627	814	-
Mifflin and Juniata	3,654	2,436	2,436	1,218	-
Monroe	2,352	1,568	1,568	784	-
Montgomery	8,841	5,894	5,894	2,947	-
Philadelphia	26,299	17,533	17,533	8,766	-
Pike	1,819	1,213	1,213	606	-
Potter	1,547	1,031	1,031	516	-
Sullivan	1,562	1,041	1,041	521	-
Tioga	1,601	1,067	1,067	534	-
Union, Snyder and Northumberland	3,808	2,539	2,539	1,269	-
Venango	2,086	1,391	1,391	695	-
Warren and Forest	2,065	1,377	1,377	688	-
Washington and Greene	4,486	2,991	2,991	1,495	-
Wayne	1,715	1,143	1,143	572	-
Westmoreland	6,463	4,309	4,309	2,154	-
York	5,742	3,828	3,828	1,914	-
Total subcontractor costs	\$ 253,006	\$ 168,670	\$ 168,670	\$ 84,336	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
 DOH CONTRACT NUMBER 4100061734 - RAPE PREVENTION AND
 EDUCATION GRANT - ADMINISTRATIVE COSTS
 Year Ended June 30, 2014

Budget Category	11/1/12 - 10/31/13 Approved Budget	11/1/12-6/30/13 Reported Costs	7/1/13-10/31/13 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 71,018	\$ 42,824	\$ 31,346	\$ 74,170	\$ (3,152)	\$ -
Benefits	22,371	11,856	7,964	19,820	2,551	-
Total personnel	93,389	54,680	39,310	93,990	(601)	-
Operations						
Professional fees	18,500	6,635	11,891	18,526	(26)	-
Audit fees	2,000	-	1,653	1,653	347	-
Supplies	577	256	124	380	197	-
In-state travel	910	580	698	1,278	(368)	-
Out-of-state travel	675	-	1,007	1,007	(332)	-
Lodging	422	-	448	448	(26)	-
Meals	153	-	120	120	33	-
Equipment rental and maintenance	540	288	193	481	59	-
Equipment leases	1,920	904	733	1,637	283	-
Office rent	7,156	4,070	2,525	6,595	561	-
Custodial services	360	197	147	344	16	-
Staff dev. and training	275	-	-	-	275	-
Printing	2,975	-	5,122	5,122	(2,147)	-
Telephone	2,700	1,243	638	1,881	819	-
Postage	540	62	280	342	198	-
Public awareness	-	-	-	-	-	-
Insurance	300	186	129	315	(15)	-
Meeting expenses	-	-	-	-	-	-
Total operations	40,003	14,421	25,708	40,129	(126)	-
Total administrative costs	\$ 133,392	\$ 69,101	\$ 65,018	\$ 134,119	\$ (727)	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

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

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100061734 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2014**

Budget Category	11/1/12 - 10/31/13			Allowable Costs		
	PCAR	11/1/12-6/30/13	7/1/13-10/31/13	Total	(Over)	
	Approved Budget	Reported Costs	Reported Costs		Under Budget	Questioned Costs
Subcontractors (Continued)						
Lancaster	24,009	12,453	11,556	24,009	-	-
Lawrence	14,503	7,522	6,981	14,503	-	-
Lebanon and Schuylkill	38,615	20,028	18,587	38,615	-	-
Lehigh and Northampton	31,021	16,089	14,932	31,021	-	-
Luzerne, Wyoming and Carbon	42,079	21,825	20,254	42,079	-	-
Lycoming	9,905	5,137	4,768	9,905	-	-
McKean	7,474	3,877	3,597	7,474	-	-
Mercer	9,278	4,812	4,466	9,278	-	-
Mifflin and Juniata	17,024	8,830	7,956	16,786	238	-
Monroe	8,450	4,383	4,067	8,450	-	-
Montgomery	44,323	22,988	21,335	44,323	-	-
Philadelphia	109,604	56,847	52,757	109,604	-	-
Pike	7,474	3,877	3,597	7,474	-	-
Potter	7,474	3,877	3,597	7,474	-	-
Sullivan	7,474	3,877	3,597	7,474	-	-
Tioga	7,474	3,877	3,597	7,474	-	-
Union, Snyder and Northumberland	16,375	8,493	7,882	16,375	-	-
Venango	8,048	4,174	3,874	8,048	-	-
Warren and Forest	9,550	4,953	4,597	9,550	-	-
Washington and Greene	17,740	9,200	8,540	17,740	-	-
Wayne	7,474	3,876	3,598	7,474	-	-
Westmoreland	30,710	15,928	14,782	30,710	-	-
York	24,547	12,728	11,092	23,820	727	-
Total subcontractor costs	\$ 1,077,343	\$ 558,773	\$ 517,605	\$ 1,076,378	\$ 965	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2014**

Budget Category	11/1/13 - 1/31/14 Approved Budget	11/1/13 - 1/31/14 Reported Costs	Total	Allowable Costs	
				(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 17,792	\$ 18,261	\$ 18,261	\$ (469)	\$ -
Benefits	5,604	5,133	5,133	471	-
Total personnel	23,396	23,394	23,394	2	-
Operations					
Professional fees	5,275	5,940	5,940	(665)	-
Audit fees	-	-	-	-	-
Supplies	221	124	124	97	-
In-state travel	387	-	-	387	-
Out-of-state travel	-	-	-	-	-
Lodging	270	-	-	270	-
Meals	132	-	-	132	-
Equipment rental and maintenance	135	175	175	(40)	-
Equipment leases	465	345	345	120	-
Office rent	1,261	1,859	1,859	(598)	-
Custodial services	90	92	92	(2)	-
Staff dev. and training	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	600	353	353	247	-
Postage	60	-	-	60	-
Public awareness	-	-	-	-	-
Insurance	90	100	100	(10)	-
Meeting expenses	-	-	-	-	-
Total operations	8,986	8,988	8,988	(2)	-
Total administrative costs	\$ 32,382	\$ 32,382	\$ 32,382	\$ -	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

Budget Category	11/1/13 - 1/31/14		Allowable Costs		
	PCAR Approved Budget	11/1/13 - 1/31/14 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 1,920	\$ 1,920	\$ 1,920	\$ -	\$ -
Allegheny - CVVC	8,854	8,854	8,854	-	-
Allegheny - PAAR	21,485	21,485	21,485	-	-
Armstrong	-	-	-	-	-
Beaver	5,929	5,929	5,929	-	-
Bedford	-	-	-	-	-
Berks	5,340	5,340	5,340	-	-
Blair	-	-	-	-	-
Bradford	2,953	2,953	2,953	-	-
Bucks	12,378	12,378	12,378	-	-
Butler	3,983	3,983	3,983	-	-
Cambria and Somerset	5,222	5,222	5,222	-	-
Centre	2,777	2,777	2,777	-	-
Chester	10,509	10,509	10,509	-	-
Clarion, Jefferson and Clearfield	4,538	4,538	4,538	-	-
Clinton	1,920	1,920	1,920	-	-
Columbia and Montour	3,143	3,143	3,143	-	-
Crawford	5,063	5,063	5,063	-	-
Cumberland	3,497	3,497	3,497	-	-
Dauphin and Perry	5,795	5,795	5,795	-	-
Delaware	12,355	12,355	12,355	-	-
Elk and Cameron	-	-	-	-	-
Erie	9,959	9,959	9,959	-	-
Fayette	3,963	3,963	3,963	-	-
Indiana	3,394	3,394	3,394	-	-
Lackawanna and Susquehanna	4,432	4,432	4,432	-	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2014**

Budget Category	11/1/13 - 1/31/14		Allowable Costs		
	PCAR Approved Budget	11/1/13 - 1/31/14 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	6,167	6,167	6,167	-	-
Lawrence	3,725	3,725	3,725	-	-
Lebanon and Schuylkill	9,919	9,919	9,919	-	-
Lehigh and Northampton	7,969	7,969	7,969	-	-
Luzerne, Wyoming and Carbon	10,809	10,809	10,809	-	-
Lycoming	2,544	2,544	2,544	-	-
McKean	-	-	-	-	-
Mercer	2,383	2,383	2,383	-	-
Mifflin and Juniata	4,373	4,373	4,373	-	-
Monroe	-	-	-	-	-
Montgomery	11,386	11,386	11,386	-	-
Philadelphia	28,154	28,154	28,154	-	-
Pike	-	-	-	-	-
Potter	1,920	1,920	1,920	-	-
Sullivan	1,920	1,920	1,920	-	-
Tioga	1,920	1,920	1,920	-	-
Union, Snyder and Northumberland	4,206	4,206	4,206	-	-
Venango	2,067	2,067	2,067	-	-
Warren and Forest	2,453	2,453	2,453	-	-
Washington and Greene	4,557	4,557	4,557	-	-
Wayne	1,920	1,920	1,920	-	-
Westmoreland	7,889	7,889	7,889	-	-
York	6,307	5,654	5,654	653	-
Total subcontractor costs	\$ 261,997	\$ 261,344	\$ 261,344	\$ 653	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - ADMINISTRATIVE COSTS
Year Ended June 30, 2014**

Budget Category	2/1/14 - 1/31/15 Approved Budget	2/1/14-6/30/14 Reported Costs	Allowable Costs			
			Total	(Over) Under Budget	Questioned Costs	
Personnel						
Salaries	\$ 37,173	\$ 18,573	\$ 18,573	\$ 18,600	\$ -	
Benefits	11,709	5,581	5,581	6,128	-	
Total personnel	48,882	24,154	24,154	24,728	-	
Operations						
Professional fees	20,450	17,614	17,614	2,836	-	
Audit fees	2,000	-	-	2,000	-	
Supplies	419	85	85	334	-	
In-state travel	2,265	1,344	1,344	921	-	
Out-of-state travel	675	-	-	675	-	
Lodging	2,462	-	-	2,462	-	
Meals	1,209	-	-	1,209	-	
Equipment rental and maintenance	480	174	174	306	-	
Equipment leases	1,740	482	482	1,258	-	
Office rent	3,364	1,793	1,793	1,571	-	
Custodial services	300	87	87	213	-	
Staff dev. and training	275	-	-	275	-	
Printing	2,550	1,214	1,214	1,336	-	
Telephone	2,100	433	433	1,667	-	
Postage	240	54	54	186	-	
Public awareness	-	-	-	-	-	
Insurance	300	97	97	203	-	
Meeting expenses	-	-	-	-	-	
Total operations	40,829	23,377	23,377	17,452	-	
Total administrative costs	\$ 89,711	\$ 47,531	\$ 47,531	\$ 42,180	\$ -	

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

Budget Category	2/1/14 - 1/31/15		Allowable Costs			
	PCAR	2/1/14 - 6/30/14	(Over)			
	Approved Budget	Reported Costs	Total	Under Budget	Questioned Costs	
Subcontractors						
Adams	\$ 5,318	\$ 2,216	\$ 2,216	\$ 3,102	\$ -	
Allegheny - CV	24,531	10,221	10,221	14,310	-	
Allegheny - PAAR	59,523	24,801	24,801	34,722	-	
Beaver	16,427	6,845	6,845	9,582	-	
Berks	14,793	6,164	6,164	8,629	-	
Bradford	8,181	3,409	3,409	4,772	-	
Bucks	34,293	14,289	14,289	20,004	-	
Butler	11,034	4,598	4,598	6,436	-	
Cambria and Somerset	14,468	6,028	6,028	8,440	-	
Centre	7,694	3,206	3,206	4,488	-	
Chester	29,115	12,131	12,131	16,984	-	
Clarion, Jefferson and Clearfield	12,573	5,239	5,239	7,334	-	
Clinton	5,319	2,216	2,216	3,103	-	
Columbia and Montour	8,708	3,628	3,628	5,080	-	
Crawford	14,028	5,845	5,845	8,183	-	
Cumberland	9,688	4,037	4,037	5,651	-	
Dauphin and Perry	16,056	6,690	6,690	9,366	-	
Delaware	34,230	14,263	14,263	19,967	-	
Erie	27,591	11,496	11,496	16,095	-	
Fayette	10,979	4,575	4,575	6,404	-	
Indiana	9,404	3,918	3,918	5,486	-	
Lackawanna and Susquehanna	12,278	5,116	5,116	7,162	-	

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
DOH CONTRACT NUMBER 4100064856 - RAPE PREVENTION AND
EDUCATION GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2014**

Budget Category	2/1/14 - 1/31/15		Allowable Costs		
	PCAR Approved Budget	2/1/14 - 6/30/14 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	17,086	7,119	7,119	9,967	-
Lawrence	10,321	4,301	4,301	6,020	-
Lebanon and Schuylkill	27,480	11,450	11,450	16,030	-
Lehigh and Northampton	22,076	9,198	9,198	12,878	-
Luzerne, Wyoming and Carbon	29,945	12,477	12,477	17,468	-
Lycoming	7,049	2,937	2,937	4,112	-
Mercer	6,603	2,751	2,751	3,852	-
Mifflin and Juniata	12,116	5,048	5,048	7,068	-
Montgomery	31,543	13,143	13,143	18,400	-
Philadelphia	78,000	32,500	32,500	45,500	-
Potter	5,319	2,216	2,216	3,103	-
Sullivan	5,319	2,216	2,216	3,103	-
Tioga	5,319	2,216	2,216	3,103	-
Union, Snyder and Northumberland	11,654	4,856	4,856	6,798	-
Venango	5,728	2,387	2,387	3,341	-
Warren and Forest	6,797	2,832	2,832	3,965	-
Washington and Greene	12,624	5,260	5,260	7,364	-
Wayne	5,319	2,216	2,216	3,103	-
Westmoreland	21,855	9,106	9,106	12,749	-
York	17,463	7,276	7,276	10,187	-
Total subcontractor costs	\$ 725,847	\$ 302,436	\$ 302,436	\$ 423,411	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2012-SV-01-23708 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

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

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2012-SV-01-23708 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

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

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2013-SV-01-24871 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS
Year Ended June 30, 2014**

Budget Category	8/1/13 - 7/31/14 Approved Budget	8/1/13 - 6/30/14 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 2,801	\$ 2,771	\$ 2,771	\$ 30	\$ -
Allegheny - CVVC	11,369	11,369	11,369	-	-
Allegheny - PAAR	18,572	17,025	17,025	1,547	-
Armstrong	2,968	2,721	2,721	247	-
Beaver	7,404	6,623	6,623	781	-
Bedford	4,004	4,004	4,004	-	-
Berks	8,539	8,539	8,539	-	-
Blair	3,907	3,581	3,581	326	-
Bradford	4,147	4,147	4,147	-	-
Bucks	14,180	14,180	14,180	-	-
Butler	9,052	8,298	8,298	754	-
Cambria and Somerset	9,045	8,986	8,986	59	-
Centre	4,882	4,882	4,882	-	-
Chester	13,311	12,201	12,201	1,110	-
Clarion, Jefferson and Clearfield	9,471	8,820	8,820	651	-
Clinton	3,082	2,825	2,825	257	-
Columbia and Montour	4,750	4,354	4,354	396	-
Crawford	4,664	4,664	4,664	-	-
Cumberland	5,655	5,352	5,352	303	-
Dauphin and Perry	10,911	10,001	10,001	910	-
Delaware	15,233	13,963	13,963	1,270	-
Elk and Cameron	4,403	4,403	4,403	-	-
Erie	11,721	10,684	10,684	1,037	-
Fayette	4,852	4,283	4,283	569	-
Franklin and Fulton	5,846	5,403	5,403	443	-
Indiana	4,085	3,548	3,548	537	-
Lackawanna and Susquehanna	7,553	6,924	6,924	629	-

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS FOR
PCCD CONTRACT NUMBER 2013-SV-01-24871 - SEXUAL ASSAULT
SERVICES PROGRAM GRANT - SUBCONTRACTOR COSTS (Continued)
Year Ended June 30, 2014**

Budget Category	8/1/13 - 7/31/14 Approved Budget	8/1/13 - 6/30/14 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors (Continued)					
Lancaster	10,320	9,622	9,622	698	-
Lawrence	3,221	3,102	3,102	119	-
Lebanon and Schuylkill	12,783	11,613	11,613	1,170	-
Lehigh and Northampton	12,174	10,085	10,085	2,089	-
Luzerne, Wyoming and Carbon	13,673	12,533	12,533	1,140	-
Lycoming	5,121	4,694	4,694	427	-
McKean	3,206	3,206	3,206	-	-
Mercer	3,857	3,536	3,536	321	-
Mifflin and Juniata	6,118	6,118	6,118	-	-
Monroe	3,907	3,582	3,582	325	-
Montgomery	12,841	11,747	11,747	1,094	-
Philadelphia	30,939	25,839	25,839	5,100	-
Pike	2,435	2,232	2,232	203	-
Potter	3,115	3,115	3,115	-	-
Sullivan	1,420	1,302	1,302	118	-
Tioga	3,564	3,410	3,410	154	-
Union, Snyder and Northumberland	7,140	7,140	7,140	-	-
Venango	3,207	3,207	3,207	-	-
Warren and Forest	4,249	3,501	3,501	748	-
Washington and Greene	8,700	7,975	7,975	725	-
Wayne	2,875	2,630	2,630	245	-
Westmoreland	9,263	9,263	9,263	-	-
York	10,489	6,806	6,806	3,683	-
Total subcontractor costs	\$ 381,024	\$ 350,809	\$ 350,809	\$ 30,215	\$ -

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, 2014**

Budget Category	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block					
Grant (Title XX)	\$ 542,175	\$ 542,175	\$ 542,175	\$ -	\$ -
Act 44 - Pennsylvania					
General Fund	757,145	757,145	757,145	-	-
Subcontractor Costs					
Social Services Block					
Grant (Title XX)	1,178,825	1,178,467	1,178,467	358	-
Act 44 - Pennsylvania					
General Fund	7,208,855	7,206,885	7,206,885	1,970	-
Contract totals	\$ 9,687,000	\$ 9,684,672	\$ 9,684,672	\$ 2,328	\$ -

PENNSYLVANIA COALITION AGAINST RAPE

FUNDING RECONCILIATION FOR DPW CONTRACT

NUMBER 4100053600

Years Ended June 30, 2014 and 2013

	2014	2013
<hr/>		
FUNDING RECONCILIATION		
Available Funding		
Amount paid by DPW before June 30	\$ 9,687,000	\$ 8,702,496
Total available funding	9,687,000	8,702,496
<hr/>		
Allowable Costs		
Approved	9,684,672	8,702,496
Total allowable costs	9,684,672	8,702,496
<hr/>		
Due to the Department of Public Welfare	\$ 2,328	\$ -
<hr/>		

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE SALARIES FOR
 DPW CONTRACT NUMBER 4100053600
 Year Ended June 30, 2014**

	Approved Budget	Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Salaries					
CEO	\$ 45,774	\$ 45,774	\$ 45,774	\$ -	\$ -
Vice President of Communications	24,206	24,206	24,206	-	-
Executive Assistant	18,133	18,133	18,133	-	-
Administrative Assistant	7,884	7,884	7,884	-	-
Office Manager	31,007	31,007	31,007	-	-
Training Projects Assistant	6,021	6,021	6,021	-	-
Vice President of Finance	35,144	35,144	35,144	-	-
Senior Accountant	24,521	24,521	24,521	-	-
Fiscal Assistant - Accounts Payable	19,035	19,035	19,035	-	-
Legal Director	41,514	41,514	41,514	-	-
Vice President of Services	17,221	17,221	17,221	-	-
Technical Assistance Coordinator	34,597	34,597	34,597	-	-
Training Projects Specialist	11,939	11,939	11,939	-	-
Medical Advocacy Coordinator	42,382	42,382	42,382	-	-
Director of Grants and Contracts	42,085	42,085	42,085	-	-
Contract Liaison	42,377	42,377	42,377	-	-
Director of IT	23,026	23,026	23,026	-	-
Training Projects Assistant	21,385	21,385	21,385	-	-
Fiscal Assistant - Accounts Receivable	6,755	6,755	6,755	-	-
Education Resource Coordinator	12,863	12,863	12,863	-	-
Communications Assistant	18,681	18,681	18,681	-	-
Criminal Justice Specialist	3,209	3,209	3,209	-	-
Outreach Coordinator	13,250	13,250	13,250	-	-
Web Developer	1,272	1,272	1,272	-	-
NSVRC - Multi-Media Specialist	5,336	5,336	5,336	-	-
NSVRC - Info. Tech. Specialist	18,486	18,486	18,486	-	-
Information Systems Administrator	35,835	35,835	35,835	-	-
NSVRC - Director of Special Projects	3,925	3,925	3,925	-	-
NSVRC - Librarian Tech./Training					
Project Asst.	14,866	14,866	14,866	-	-
Total salaries	\$ 622,729	\$ 622,729	\$ 622,729	\$ -	\$ -

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

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit guidelines issued by the Pennsylvania Department of Public Welfare, the Pennsylvania Department of Health, and the Pennsylvania Commission on Crime and Delinquency, the financial statements of Pennsylvania Coalition Against Rape (Coalition), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 2, 2014.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Camp Hill, Pennsylvania
December 2, 2014

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

Board of Directors
Pennsylvania Coalition Against Rape
Enola, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the Pennsylvania Coalition Against Rape's (Coalition) compliance with the types of compliance requirements described in the OMB Circular A-133, *Compliance Supplement* that could have a direct and material effect on each of the Coalition's major federal programs for the year ended June 30, 2014. The Coalition's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control over Compliance

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

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

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

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

A handwritten signature in cursive script that reads "Boyer & Ritten". The signature is written in black ink and is positioned in the lower right quadrant of the page.

Camp Hill, Pennsylvania
December 2, 2014

PENNSYLVANIA COALITION AGAINST RAPE
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2014

Identification of the major programs:

C.F.D.A. Numbers	Name of Federal Programs
93.667	Social Services Block Grant
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program

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

Auditee qualified as low-risk auditee? X Yes No

Section II -- Financial Statement Findings

A. Significant Deficiencies in Internal Control

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

B. Compliance Findings

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

Section III -- Federal Award Findings and Questioned Costs

A. Compliance Findings

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

B. Significant Deficiencies in Internal Control

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

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through Pennsylvania Department of Public Welfare Social Services Block Grant(Title XX)	4100056300	93.667	\$ 1,721,000
Passed through Institute on Disabilities at Temple University Criminal Justice Awareness Project	7/1/12 - 6/30/14	93.630	3,000
Passed through Pennsylvania Department of Health Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100061734	93.136	582,861
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	4100064856	93.136	643,693
Preventive Health and Health Services Block Grant	4100061734	93.991	117,825
Preventive Health and Health Services Block Grant	4100064856	93.991	189,060
Public Health Service - Centers for Disease Control and Prevention	1H28CE02205-01	93.136	550,563
Public Health Service - Centers for Disease Control and Prevention	5UF2-CE002359-02	93.136	1,022,443
Passed through the Pennsylvania Coalition Against Domestic Violence VAWnet	10/1/11 - 9/30/13	93.136	<u>4,360</u>
Total U.S. Department of Health and Human Services			<u>4,834,805</u>

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year Ended June 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Justice			
Passed through Pennsylvania Commission on Crime and Delinquency			
STOP Training & Technical Assistance Project	2012-VA-05/01/03-23858	16.588	99,071
STOP Training & Technical Assistance Project	2011/2013-VA-01/02/03-23858-2	16.588	59,882
Sexual Assault Services Program (SASP)	2012-SV-01-23708	16.727	21,831
Sexual Assault Services Program (SASP)	2013-SV-01-24871	16.017	350,809
Passed through the Office of Justice Programs, Office on Violence Against Women			
Grants to State Sexual Assault and Domestic Violence Coalitions	2012-SW-AX-0003	16.556	131,512
National Sexual Assault Conference	2011-TA-AX-K097	16.526	72,692
Rural Training Project	2009-TA-AX-K042	16.008	196,616
Sexual Assault Across the Lifespan Project	2011-TA-AX-K023	16.526	378,383
Aequitas - Prosecutors Training Project	2009-TA-AX-K024	16.008	1,005,591
Elder Abuse Training Project	2013-TA-AX-K036	16.526	738
Passed through Iowa Coalition Against Sexual Assault	2009-TA-AX-K011	16.589	192,207
Passed through Just Detention International	5/1/12-9/30/13	16.526	986
Passed through Just Detention International	10/1/13-9/30/16	16.526	142
Passed through International Association of Forensic Nurses	10/1/11-9/30/14	16.526	40,084
Passed through Center for Effective Public Policy - Probation Project	216-00-NSVRC-434	16.526	606
Passed through Center for Effective Public Policy - Probation Project	215-00-NSVRC-435	16.526	974

(Continued)

PENNSYLVANIA COALITION AGAINST RAPE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Grantor/Program Title	Pass - Through Contract Number	Federal C.F.D.A. Number	Federal Expenditures
U.S. Department of Justice (Continued)			
Passed through the Office of Justice Programs, Bureau of Justice Assistance			
National Witness Protection Center	2010-MU-BX-K079	16.751	131,368
Passed through National Council on Crime and Delinquency	2010-RP-BX-K001	16.735	78,252
Passed through the Office of Justice Programs, National Institute of Justice			
Passed through The Urban Institute	08563-000-00-PCAR-01	16.560	<u>11,568</u>
Total U.S. Department of Justice			2,773,312
U.S. Department of State			
Passed through the Trafficking In Persons Office			
Passed through Vital Voices Global Partnership	S-SGTIP-10-GR-0045	19.019	<u>16,899</u>
Total U.S. Department of State			<u>16,899</u>
Total Federal Awards Expended			<u>\$ 7,625,016</u>

See Notes to Schedule of Expenditures of Federal Awards.

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Summary of Significant Accounting Policies

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

Note 3. Sub-recipients

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

Program Title	Federal C.F.D.A. Number	Amounts Paid to Subrecipients
Social Services Block Grant (Title XX)	93.667	\$ 1,178,467
Preventive Health and Health Services Block Grant	93.991	278,421
Center for Disease Control - National Center for Injury Prevention and Control Rape P & E	93.136	1,081,385
Sexual Assault Services Program (SASP)	16.017	372,640
		<hr/>
		\$ 2,910,913

PENNSYLVANIA COALITION AGAINST RAPE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 4. Pennsylvania Department of Health

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

Center for Disease Control - National Center for Injury Prevention and Control Rape P & E
Contract number 4100061734 (C.F.D.A. Number 93.136)

RPE

Total received during the year	\$	795,470
Accrued revenue at the beginning of the year		212,609
Accrued revenue at the end of the year		-

PHHSBG

Total received during the year	\$	186,670
Accrued revenue at the beginning of the year		68,845
Accrued revenue at the end of the year		-

Preventive Health and Health Services Block Grant
Contract number 4100064856 (C.F.D.A. Number 93.991)

RPE

Total received during the year	\$	512,469
Accrued revenue at the beginning of the year		-
Accrued revenue at the end of the year		131,224

PHHSBG

Total received during the year	\$	141,738
Accrued revenue at the beginning of the year		-
Accrued revenue at the end of the year		47,322

PENNSYLVANIA COALITION AGAINST RAPE

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS
Year Ended June 30, 2014

There were no prior year's audit findings.