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Respect Together

Financial Statements and Supplementary Information

June 30, 2025 and 2024

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Independent Auditor's Report

To the Board of Directors
Respect Together
Harrisburg, Pennsylvania

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Respect Together (the Organization), which comprise the statement of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses - by natural classification, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2025 and 2024, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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Responsibilities of Management for the Financial Statements (continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, including the schedule of expenditures of federal awards, 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 February 2, 2026, on our consideration of the Organization'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

RKL LLP

February 2, 2026
Mechanicsburg, Pennsylvania

Respect Together

Statement of Financial Position

	June 30, 2025	June 30, 2024
Assets		
Current Assets		
Cash and cash equivalents	**$ 3,433,660**	$ 3,410,576
Cash - restricted	**1,194,690**	1,056,067
Accounts receivable	**504,531**	290,252
Grants receivable	**1,424,200**	1,279,399
Prepaid expenses	**201,502**	214,858
Total Current Assets	**6,758,583**	6,251,152
Fixed Assets		
Furniture and equipment	**665,762**	620,861
Accumulated depreciation	**(542,949)**	(520,172)
Total Fixed Assets	**122,813**	100,689
Investments	**2,035,798**	1,721,972
Right-of-Use Asset, Operating Leases	**644,458**	982,023
Total Assets	**$ 9,561,652**	$ 9,055,836
Liabilities and Net Assets		
Current Liabilities		
Current portion of obligations under operating leases	**$ 347,063**	$ 338,098
Accounts payable	**1,461,392**	1,180,371
Deferred revenue	**1,452,982**	1,881,464
Accrued payroll	**204,481**	199,403
Payroll taxes withheld and accrued	**11,448**	10,953
Total Current Liabilities	**3,477,366**	3,610,289
Obligations under Operating Leases	**315,460**	662,523
Total Liabilities	**3,792,826**	4,272,812
Net Assets		
Without donor restrictions	**4,574,136**	3,726,957
With donor restrictions	**1,194,690**	1,056,067
Total Net Assets	**5,768,826**	4,783,024
Total Liabilities and Net Assets	**$ 9,561,652**	$ 9,055,836

See accompanying notes.

Respect Together

Statement of Activities

	Year Ended June 30, 2025		
	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Government and other grants	$ 22,564,367	$ -	$ 22,564,367
Conference revenue	942,584	-	942,584
Assessment income	226,289	-	226,289
Investment income, net	161,064	-	161,064
In-kind contributions	-	158,649	158,649
Contributions	42,399	49,328	91,727
Special events			
Gross revenues	64,325	-	64,325
Other revenue	7,905	-	7,905
Membership income	4,700	-	4,700
Net assets released from restrictions	69,354	(69,354)	-
Sale of reference materials	-	-	-
Loss on disposal of property and equipment	(306)	-	(306)
Total Support and Revenue	24,082,681	138,623	24,221,304
Expenses			
Program and related services	21,162,298	-	21,162,298
Supporting services			
Management and general	1,922,141	-	1,922,141
Fund development	252,757	-	252,757
Total Expenses	23,337,196	-	23,337,196
Excess of Support and Revenue over Expenses	745,485	138,623	884,108
Unrealized Holding Gains on Investments	101,694	-	101,694
Changes in Net Assets	$ 847,179	$ 138,623	$ 985,802

See accompanying notes.

Respect Together

Statement of Activities (continued)

	Year Ended June 30, 2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Government and other grants	$ 23,541,990	$ -	$ 23,541,990
Conference revenue	77,852	-	77,852
Assessment income	218,779	-	218,779
Investment income, net	146,838	-	146,838
In-kind contributions	-	-	-
Contributions	252,284	6,351	258,635
Special events			
Gross revenues	6,000	-	6,000
Other revenue	9,471	-	9,471
Membership income	4,700	-	4,700
Net assets released from restrictions	4,353	(4,353)	-
Sale of reference materials	29,470	-	29,470
Loss on disposal of property and equipment	(97)	-	(97)
Total Support and Revenue	24,291,640	1,998	24,293,638
Expenses			
Program and related services	22,022,760	-	22,022,760
Supporting services			
Management and general	1,661,597	-	1,661,597
Fund development	198,497	-	198,497
Total Expenses	23,882,854	-	23,882,854
Excess of Support and Revenue over Expenses	408,786	1,998	410,784
Unrealized Holding Gains on Investments	106,034	-	106,034
Changes in Net Assets	$ 514,820	$ 1,998	$ 516,818

See accompanying notes.

Respect Together

Statement of Functional Expenses - by Natural Classification

	Year Ended June 30, 2025			
		Supporting Services		
	Program and Related Services	Management and General	Fund Development	Total
Personnel Expenses				
Salaries	$ 2,548,354	$ 816,323	$ 47,849	$ 3,412,526
Employee benefits	473,299	151,962	9,258	634,519
Payroll taxes	211,642	67,507	3,969	283,118
Total Personnel Expenses	3,233,295	1,035,792	61,076	4,330,163
Operating Expenses				
Payments to subcontractor agencies	16,407,871	-	-	16,407,871
Consultant fees	671,306	268,910	73,166	1,013,382
Building rental and maintenance	224,518	142,720	6,033	373,271
Supplies	64,680	103,178	8,230	176,088
Equipment and rental maintenance	50,597	91,736	580	142,913
Room and board	79,562	34,159	2,729	116,450
Meeting expenses	12,602	16,337	75,000	103,939
Printing	73,593	17,420	858	91,871
Out-of-state travel	68,129	14,050	546	82,725
Telephone	54,427	22,163	1,483	78,073
Conferences and workshops	49,185	13,927	5,000	68,112
Public awareness	14,700	40,005	-	54,705
Insurance	36,401	9,267	412	46,080
Depreciation	-	41,626	-	41,626
Audit fees	13,474	23,270	257	37,001
Dues and subscriptions	21,745	13,420	375	35,540
Education library	34,452	122	-	34,574
In-state travel	12,081	15,030	250	27,361
Miscellaneous	14,613	7,952	-	22,565
Postage	13,454	5,873	508	19,835
Donations expense	-	2,904	16,254	19,158
Advertising	11,613	2,280	-	13,893
Purchases	-	-	-	-
Credit loss expense	-	-	-	-
Total Operating Expenses	17,929,003	886,349	191,681	19,007,033
	$ 21,162,298	$ 1,922,141	$ 252,757	$ 23,337,196

See accompanying notes.

Respect Together

Statement of Functional Expenses - by Natural Classification (continued)

	Year Ended June 30, 2024			
		Supporting Services		
	Program and Related Services	Management and General	Fund Development	Total
Personnel Expenses				
Salaries	$ 2,457,409	$ 799,097	$ 98,838	$ 3,355,344
Employee benefits	465,167	147,541	17,995	630,703
Payroll taxes	201,964	65,039	8,076	275,079
Total Personnel Expenses	3,124,540	1,011,677	124,909	4,261,126
Operating Expenses				
Payments to subcontractor agencies	16,910,091	-	-	16,910,091
Consultant fees	866,799	179,819	9,278	1,055,896
Building rental and maintenance	223,213	142,468	13,503	379,184
Supplies	110,478	80,216	9,677	200,371
Equipment and rental maintenance	24,878	20,896	1,909	47,683
Room and board	235,285	26,293	269	261,847
Meeting expenses	37,181	28,722	102	66,005
Printing	7,421	6,243	2,341	16,005
Out-of-state travel	143,120	3,411	-	146,531
Telephone	50,390	20,826	2,054	73,270
Conferences and workshops	16,602	6,727	-	23,329
Public awareness	-	8,466	-	8,466
Insurance	21,711	8,126	1,788	31,625
Depreciation	-	39,550	-	39,550
Audit fees	10,920	21,004	362	32,286
Dues and subscriptions	34,305	12,237	1,078	47,620
Education library	153,709	13	197	153,919
In-state travel	8,783	19,464	108	28,355
Miscellaneous	14,905	11,273	-	26,178
Postage	14,945	4,187	759	19,891
Donations expense	-	5,504	-	5,504
Advertising	13,484	4,145	-	17,629
Purchases	-	-	30,163	30,163
Credit loss expense	-	330	-	330
Total Operating Expenses	18,898,220	649,920	73,588	19,621,728
	$ 22,022,760	$ 1,661,597	$ 198,497	$ 23,882,854

See accompanying notes.

Respect Together

Statement of Changes in Net Assets

	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets at June 30, 2023	$ 3,212,137	$ 1,054,069	$ 4,266,206
Changes in net assets	514,820	1,998	516,818
Net Assets at June 30, 2024	3,726,957	1,056,067	4,783,024
Changes in net assets	**847,179**	**138,623**	**985,802**
Net Assets at June 30, 2025	**$ 4,574,136**	**$ 1,194,690**	**$ 5,768,826**

See accompanying notes.

Respect Together

Statement of Cash Flows

	Years Ended June 30, 2025	Years Ended June 30, 2024
Cash Flows from Operating Activities		
Changes in net assets	**$ 985,802**	$ 516,818
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	**41,626**	39,550
Unrealized holding gains on investments	**(101,694)**	(106,034)
Loss on disposal of property and equipment	**306**	97
Amortization of right-of-use asset, operating leases	**337,565**	327,474
In-kind contributions - donated securities	**(158,649)**	-
(Increase) decrease in assets		
Accounts receivable	**(214,279)**	(2,077)
Grants receivable	**(144,801)**	(173,628)
Inventory	**-**	22,415
Prepaid expenses	**13,356**	23,362
Increase (decrease) in liabilities		
Accounts payable	**281,021**	(44,780)
Deferred revenue	**(428,482)**	(218,760)
Accrued payroll	**5,078**	5,709
Payroll taxes withheld and accrued	**495**	676
Obligations under operating leases	**(338,098)**	(321,409)
Net Cash Provided by Operating Activities	**279,246**	69,413
Cash Flows from Investing Activities		
Capital expenditures	**(64,056)**	(25,348)
Purchase of investments	**(66,322)**	(43,546)
Proceeds from sale of investments	**12,839**	-
Net Cash Used in Investing Activities	**(117,539)**	(68,894)
Net Increase in Cash and Cash Equivalents	**161,707**	519
Cash and Cash Equivalents at Beginning of Year	**4,466,643**	4,466,124
Cash and Cash Equivalents at End of Year	**$ 4,628,350**	$ 4,466,643
Cash and Cash Equivalents Consist of the Following		
Cash and cash equivalents	**$ 3,433,660**	$ 3,410,576
Cash - restricted	**1,194,690**	1,056,067
	$ 4,628,350	$ 4,466,643

See accompanying notes.

Note 1 - Nature of Operations

Respect Together (a Pennsylvania nonprofit corporation) (the Organization) was chartered in 1975 for the purpose of providing statewide rape crises services. These services are provided through a network of rape crisis centers located throughout the Commonwealth of Pennsylvania. The administrative offices are responsible for providing technical assistance, contract management, and legislative liaison for the rape crisis centers, as well as providing information to the general public on sexual assault. The Organization's major funding sources are the Pennsylvania Department of Human Services (DHS), the Pennsylvania Department of Health (DOH), the Department of Health and Human Services (HHS), Pennsylvania Commission on Crime and Delinquency (PCCD), and Centers for Disease Control & Prevention (CDC).

Note 2 - Summary of Significant Accounting Policies

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

Use of Estimates

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

Cash and Cash Equivalents

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

Grants and Accounts Receivable

Grants and accounts receivable are stated at outstanding balances. The Organization considers grants and accounts receivable to be fully collectible. If collection becomes doubtful, an allowance for credit losses 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.

Investments and Income Recognition and Fair Value

Investments consist of mutual funds, exchange traded funds, and equities, and are reported at fair value. Unrealized gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Gains and losses, if any, on the sale or disposal of investments are computed on a specific identification basis and are also included as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation.

Note 2 - Summary of Significant Accounting Policies (continued)

Inventory

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

Fixed Assets

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

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

Depreciation expense amounted to $41,626 and $39,550 for the years ended June 30, 2025 and 2024, respectively.

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

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be coverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the asset are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value amount. Fair value estimates are based on assumptions concerning the amount and timing of the estimated future cash flows and the discount rates reflecting varying degrees of perceived risk. The management of the Organization concluded that no impairment adjustments were required during the years ended June 30, 2025 and 2024.

Right-of-Use Assets and Lease Liabilities

The Organization records leases in accordance with Topic 842, *Leases*, which recognizes most leases on the statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

Note 2 - Summary of Significant Accounting Policies (continued)

Right-of-Use Assets and Lease Liabilities (continued)

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of twelve months or less. For all other leases, ROU assets and lease labilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date.

Net Assets

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

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that are restricted for a specified purpose or passage of time or are restricted in perpetuity.

Revenue Recognition

Grants

Grant revenue deemed to be a contribution is classified as with donor restrictions when received or receivable. Such grant revenue is not deemed to be in respect of exchange transactions since the proceeds thereof are non-reciprocal, unconditional, and voluntary.

The Organization also receives grant revenue, which is deemed to be in respect of exchange transactions and is classified as revenue without donor restrictions or deferred revenue, as appropriate, when received or receivable. Such grant revenue is not deemed to be a contribution since the proceeds thereof are used to pursue objectives of the grantor.

Contributions

The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

All contributions are considered to be available for operations unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as support with donor restrictions that increases that net asset class.

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue Recognition (continued)

Conference Revenue

Conference revenue includes registration fees for the National Sexual Assault Conference, which is hosted by the Organization every other year. Conference revenue is recognized at the time the event is held. Any amounts collected but unearned would be classified as deferred revenue and recognized as income in the applicable period.

Donated or Contributed Investments, Services, or Materials

Donated or contributed investments, services, or materials meeting the criteria for recognition, are reflected in the financial statements as in-kind contributions at their estimated value on the date of receipt. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at the fair value when received.

Functional Expense Classification

The cost of providing the various programs and other activities are summarized on a functional basis in the statement of activities and the statement of functional expenses - by natural classification. Accordingly, certain costs have been allocated among the program and related services and supporting services. Supporting services consist of management and general expenses and fund development expenses. Expenses require allocation on a reasonable basis that is consistently applied. Expenses are generally allocated on the basis of estimates of time and effort.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended June 30, 2025 and 2024, advertising expense amounted to $13,893 and $17,629, respectively.

Note 3 - Income Tax Status

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

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the Organization has taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Organization is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before June 30, 2022.

Note 4 - Fair Value of Financial Instruments

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

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2: Quoted prices in markets that are not active, or inputs that are observable either directly or indirectly, for substantially the full term of the asset or liability.

Level 3: Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (i.e., supported with little or no market activity).

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

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

Investments in cash and cash equivalents, mutual funds, exchange traded funds, government securities, and stocks: The carrying amounts of cash and cash equivalents approximates fair value because of the short-term nature of those investments. Fair value of mutual funds, exchange traded funds, government securities, and stocks was based on quoted market prices for the identical security.

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

Note 4 - Fair Value of Financial Instruments (continued)

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

	2025			
	Total	Level 1	Level 2	Level 3
Cash and Cash Equivalents	**$ 41,873**	**$ 41,873**	**$ -**	**$ -**
Mutual Funds				
Fixed income	**576,605**	**576,605**	**-**	**-**
International equities	**173,662**	**173,662**	**-**	**-**
Domestic equities	**157,794**	**157,794**	**-**	**-**
Exchange Traded Funds				
Large blend	**321,137**	**321,137**	**-**	**-**
Foreign large blend	**137,989**	**137,989**	**-**	**-**
Large value	**100,023**	**100,023**	**-**	**-**
Commodities focused	**54,020**	**54,020**	**-**	**-**
Medium value	**41,095**	**41,095**	**-**	**-**
Medium blend	**21,244**	**21,244**	**-**	**-**
Small value	**16,381**	**16,381**	**-**	**-**
Government Securities	**220,333**	**220,333**	**-**	**-**
Stocks				
Consumer goods	**142,669**	**142,669**		
Utilities	**30,973**	**30,973**	**-**	**-**
	$ 2,035,798	**$ 2,035,798**	**$ -**	**$ -**

	2024			
Cash and Cash Equivalents	$ 99,918	$ 99,918	$ -	$ -
Mutual Funds				
Fixed income	534,510	534,510	-	-
International equities	148,548	148,548	-	-
Domestic equities	149,021	149,021	-	-
Exchange Traded Funds				
Large blend	285,217	285,217	-	-
Foreign large blend	121,487	121,487	-	-
Large value	97,515	97,515	-	-
Commodities focused	38,027	38,027	-	-
Medium value	36,537	36,537	-	-
Medium blend	19,864	19,864	-	-
Small value	15,332	15,332	-	-

Note 4 - Fair Value of Financial Instruments (continued)

	2024			
	Total	Level 1	Level 2	Level 3
Government Securities	$ 149,144	$ 149,144	$ -	$ -
Stocks				
Utilities	26,852	26,852	-	-
	$ 1,721,972	$ 1,721,972	$ -	$ -

Changes in Fair Value Levels

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

The Organization evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended June 30, 2025 and 2024, there were no transfers in or out of Level 3.

Note 5 - Liquidity and Availability

Financial assets available for general expenditures, that is, without donor restrictions or other designations limiting their use, within one year of the statement of financial position, comprise the following as of June 30:

	2025	2024
Financial Assets		
Cash and cash equivalents	**$ 3,433,660**	$ 3,410,576
Cash - restricted	**1,194,690**	1,056,067
Accounts receivable	**504,531**	290,252
Grants receivable	**1,424,200**	1,279,399
Investments	**2,035,798**	1,721,972
Total Financial Assets	**8,592,879**	7,758,266
Amounts Not Available to be Used for General Expenditures Within One Year		
Cash subject to donor restrictions	**(1,194,690)**	(1,056,067)
Financial Assets Available to be Used for General Expenditures Within One Year	**$ 7,398,189**	$ 6,702,199

Note 5 - Liquidity and Availability (continued)

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

The Organization also has a line of credit available to meet short-term needs. See Note 8 for additional information about this agreement.

Note 6 - Investments

Investments consist of the following as of June 30:

	2025	2024
Cash and cash equivalents	**$ 41,873**	$ 99,918
Mutual funds		
Fixed income	**576,605**	534,510
International equities	**173,662**	148,548
Domestic equities	**157,794**	149,021
Exchange traded funds		
Large blend	**321,137**	285,217
Foreign large blend	**137,989**	121,487
Large value	**100,023**	97,515
Commodities focused	**54,020**	38,027
Medium value	**41,095**	36,537
Medium blend	**21,244**	19,864
Small value	**16,381**	15,332
Government securities	**220,333**	149,144
Stocks		
Consumer goods	**142,669**	-
Utilities	**30,973**	26,852
	$ 2,035,798	$ 1,721,972

Note 7 - In-Kind Contributions

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

	2025	2024
Investments - donated securities	**$ 158,649**	$ -

Investment securities are valued at market value on the date contributed. Fair value was based on quoted market prices for the identical securities. It is the Organization's policy to sell contributed securities. If there are any associated donor restrictions, the proceeds from the sale of the securities are included with net assets with donor restrictions until spent. The donated securities were received with donor restrictions. As of June 30, 2025, $149,920 remains unspent.

Note 7 - In-kind Contributions (continued)

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

Note 8 - Line of Credit

The Organization maintains a $100,000 line of credit with M&T Bank. The line of credit bears interest at the bank's prime rate, plus 1.00%. The interest rate was 8.50% and 9.50% as of June 30, 2025 and 2024, respectively. The line of credit is secured by the Organization's first lien on business assets. The Organization has no balance due on this line of credit as of June 30, 2025 and 2024.

Note 9 - Leases

The Organization leases office space and various office equipment under operating lease agreements with varying terms. Some leases include one or more options to renew at the Organization's sole discretion. In addition, certain leases contain termination options, where the rights to terminate are held by either the Organization, the lessor, or both parties. The options to extend or terminate a lease are included in the lease terms only when it is reasonably certain that the Organization will exercise that option. The Organization's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

The Organization does not have any finance lease agreements.

The Organization also leases equipment and operating facilities on a short-term basis.

Operating lease cost is recognized on a straight-line basis over the lease term.

The components of lease expense are as follows for the years ended June 30:

	2025	**2024**
Operating lease cost	**$ 363,400**	$ 363,400
CAM	**5,575**	5,575
Total Lease Cost	**$ 368,975**	$ 368,975
Weighted-Average Remaining Lease Term		
Operating leases	**1.89 Years**	2.87 Years
Weighted-Average Discount Rate		
Operating leases	**3.06%**	3.05%

Note 9 - Leases (continued)

Future undiscounted cash flows for each of the remaining three years and a reconciliation to the lease liabilities recognized on the statement of financial position are as follows as of June 30, 2025:

	Operating Leases
2026	$ 362,502
2027	307,333
2028	13,124
	682,959
Imputed interest	(20,436)
Total Present Value of Lease Liability	$ 662,523
Current portion of obligations under operating leases	$ 347,063
Long-term portion of obligations under operating leases	315,460
Total Present Value of Lease Liability	$ 662,523

Note 10 - Net Assets with Donor Restrictions

The Organization's net assets with donor restrictions are restricted for the following purposes or periods as of June 30:

	2025	2024
Subject to expenditures for a specific purpose		
Child sexual abuse prevention	$ 536,830	$ 536,830
RALIANCE	452,381	452,154
National Sexual Violence Resource Center	149,920	-
Delilah Rumburg Vision for Leadership Fund	28,438	28,476
Safe Secure Kids	9,367	9,720
Disaster Relief Fund	8,243	22,147
Pennsylvania Coalition to Advance Respect	8,194	4,469
Legal assistance project	1,317	2,271
	$ 1,194,690	$ 1,056,067

Note 11 - Interfund Borrowings

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

Note 12 - Third-Party Reimbursement Arrangements

The Organization receives substantial support from third-party reimbursement arrangements (DHS Contract #4100096772 and DOH Contracts #4100085125 and #4100098607). Under these arrangements, the Organization is reimbursed for its actual costs of providing services. Without these arrangements, the Organization's ability to carry out its program services would be significantly impaired.

Note 13 - Retirement Plan

The Organization maintains a 403(b) retirement 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 of Directors. The approved rate was 4.75% for the years ended June 30, 2025 and 2024. Employees must be 21 years of age and have completed one year of service before they become eligible for employer contributions. Total retirement expense for the years ended June 30, 2025 and 2024 amounted to $157,469 and $131,254, respectively.

Note 14 - Self-Insurance

During the year ended June 30, 2000, the Organization 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 Organization records the payment as an operating expense. Unemployment compensation expense amounted to $25,641 and $23,426 for the years ended June 30, 2025 and 2024, respectively.

Note 15 - Concentration of Credit Risk

Financial instruments, which subject the Organization to concentration of credit risk, consist primarily of cash and cash equivalents, mutual funds - equity, and contributions. The Organization maintains its cash and cash equivalents with high credit quality financial institutions and has not suffered any financial loss related to such deposits. At times during the years ended June 30, 2025 and 2024, the Organization's cash balances may have exceeded the federally insured limit of $250,000.

Note 16 - Subsequent Events

The Organization has evaluated subsequent events through February 2, 2026. This date is the date the financial statements were available to be issued. No material events subsequent to June 30, 2025 were noted.

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100096772 - Social Services Block Grant
(Title XX) - Administrative Costs
Year Ended June 30, 2025

Budget Category	07/01/24 - 06/30/25 Approved Budget	07/01/24 - 06/30/25 Reported Costs	Allowable Costs: Total	Allowable Costs: (Over) Under Budget	Allowable Costs: Questioned Costs
Personnel					
Salaries	$ 294,138	$ 294,138	$ 294,138	$ -	$ -
Benefits	79,051	79,051	79,051	-	-
Total Personnel	373,189	373,189	373,189	-	-
Operations					
Professional fees	53,165	53,165	53,165	-	-
Audit fees	5,750	5,750	5,750	-	-
Supplies	1,191	1,191	1,191	-	-
Travel	2,613	2,613	2,613	-	-
Lodging	1,612	1,612	1,612	-	-
Meals	438	438	438	-	-
Equipment/software rental and maintenance	2,232	2,232	2,232	-	-
Computer software	3,487	3,487	3,487	-	-
Equipment leases	1,355	1,355	1,355	-	-
Office rent	35,572	35,572	35,572	-	-
Custodial services	1,667	1,667	1,667	-	-
Utilities	22	22	22	-	-
Staff development and training	124	124	124	-	-
Printing	13,997	13,997	13,997	-	-
Telephone	3,938	3,938	3,938	-	-
Postage	4,958	4,958	4,958	-	-
Advertising and public relations	-	-	-	-	-
Staff recruitment	500	500	500	-	-
Child abuse clearances and background checks	22	22	22	-	-
Public awareness	35,821	35,821	35,821	-	-
Education library	10,545	10,545	10,545	-	-
Dues/memberships	4,076	4,076	4,076	-	-
Insurance	2,568	2,568	2,568	-	-
Meeting expenses	608	608	608	-	-
Total Operations	186,261	186,261	186,261	-	-
Total Administrative Costs	$ 559,450	$ 559,450	$ 559,450	$ -	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100096772 - Social Services Block Grant
(Title XX) - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	07/01/24 - 06/30/25 Approved Budget	07/01/24 - 06/30/25 Reported Costs	Allowable Costs: Total	Allowable Costs: (Over) Under Budget	Allowable Costs: Questioned Costs
Subcontractors					
Allegheny - CV	$ 67,446	$ 67,446	$ 67,446	$ -	$ -
Allegheny - PAAR	41,730	41,730	41,730	-	-
Armstrong	10,476	10,476	10,476	-	-
Beaver	23,679	23,679	23,679	-	-
Bedford	10,476	10,476	10,476	-	-
Berks	23,086	23,086	23,086	-	-
Blair	10,476	10,476	10,476	-	-
Bradford and Sullivan	23,146	23,146	23,146	-	-
Bucks	48,446	48,446	48,446	-	-
Butler	19,725	19,725	19,725	-	-
Cambria and Somerset	22,868	22,868	22,868	-	-
Centre	12,603	12,603	12,603	-	-
Chester	42,858	42,858	42,858	-	-
Clarion, Jefferson, and Clearfield	20,688	20,688	20,688	-	-
Clinton	10,476	10,476	10,476	-	-
Columbia and Montour	14,350	14,350	14,350	-	-
Crawford	20,405	20,405	20,405	-	-
Cumberland	15,623	15,623	15,623	-	-
Dauphin and Perry	24,546	24,546	24,546	-	-
Delaware	48,001	47,289	47,289	712	-
Elk and Cameron	13,216	12,060	12,060	1,156	-
Erie	38,198	38,198	38,198	-	-
Fayette	16,580	16,580	16,580	-	-
Franklin and Fulton	16,385	16,385	16,385	-	-
Indiana	13,886	13,886	13,886	-	-
Lackawanna and Susquehanna	18,687	18,687	18,687	-	-
Lancaster	25,516	25,516	25,516	-	-
Lawrence	15,690	15,690	15,690	-	-
Lebanon and Schuylkill	38,897	38,897	38,897	-	-
Lehigh and Northampton	33,381	33,381	33,381	-	-
Luzerne, Wyoming, and Carbon	41,069	41,069	41,069	-	-
Lycoming	11,390	11,390	11,390	-	-
McKean	10,476	10,476	10,476	-	-
Mercer	11,502	11,502	11,502	-	-
Mifflin, Juniata, and Huntingdon	22,692	22,692	22,692	-	-
Monroe	10,476	9,476	9,476	1,000	-
Montgomery	41,712	41,712	41,712	-	-
Philadelphia	106,156	54,948	54,948	51,208	-
Potter	10,476	6,876	6,876	3,600	-
Tioga	10,476	9,976	9,976	500	-
Union, Snyder, and Northumberland	20,359	20,359	20,359	-	-
Venango	11,068	10,152	10,152	916	-
Warren and Forest	13,216	11,908	11,908	1,308	-
Washington and Greene	19,497	19,497	19,497	-	-
Wayne and Pike	19,952	19,952	19,952	-	-
Westmoreland	32,834	32,834	32,834	-	-
York	26,659	25,659	25,659	1,000	-
Total Subcontractor Costs	**$ 1,161,550**	**$ 1,100,150**	**$ 1,100,150**	**$ 61,400**	**$ -**

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100096772 - Act 44 - Pennsylvania
General Fund - Administrative Costs
Year Ended June 30, 2025

Budget Category	07/01/24 - 06/30/25 Approved Budget	07/01/24 - 06/30/25 Reported Costs	Allowable Costs: Total	Allowable Costs: (Over) Under Budget	Allowable Costs: Questioned Costs
Personnel					
Salaries	$ 733,980	$ 733,980	$ 733,980	$ -	$ -
Benefits	199,026	199,026	199,026	-	-
Total Personnel	933,006	933,006	933,006	-	-
Operations					
Professional fees	71,187	71,187	71,187	-	-
Audit fees	13,035	13,035	13,035	-	-
Supplies	7,674	7,674	7,674	-	-
Travel	17,961	17,961	17,961	-	-
Lodging	13,425	13,425	13,425	-	-
Meals	222	222	222	-	-
Equipment/software rental and maintenance	5,546	5,546	5,546	-	-
Computer software	14,601	14,601	14,601	-	-
Equipment leases	3,367	3,367	3,367	-	-
Office rent	89,147	89,147	89,147	-	-
Custodial services	4,137	4,137	4,137	-	-
Utilities	195	195	195	-	-
Staff development and training	6,844	6,844	6,844	-	-
Printing	12,925	12,925	12,925	-	-
Telephone	16,994	16,994	16,994	-	-
Postage	5,316	5,316	5,316	-	-
Advertising and public relations	110	110	110	-	-
Staff recruitment	1,664	1,664	1,664	-	-
Public awareness	4,184	4,184	4,184	-	-
Education library	1,300	1,300	1,300	-	-
Dues/memberships	2,841	2,841	2,841	-	-
Insurance	6,196	6,196	6,196	-	-
Meeting expenses	13,620	13,620	13,620	-	-
Equipment purchases	12,003	12,003	12,003	-	-
Total Operations	324,494	324,494	324,494	-	-
Total Administrative Costs	$ 1,257,500	$ 1,257,500	$ 1,257,500	$ -	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100096772 - Act 44 - Pennsylvania
General Fund - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	07/01/24 - 06/30/25 Approved Budget	07/01/24 - 06/30/25 Reported Costs	Allowable Costs: Total	Allowable Costs: (Over) Under Budget	Allowable Costs: Questioned Costs
Subcontractors					
Allegheny - CV	$ 344,326	$ 344,326	$ 344,326	$ -	$ -
Allegheny - PAAR	740,368	740,368	740,368	-	-
Armstrong	76,383	76,383	76,383	-	-
Beaver	206,886	206,886	206,886	-	-
Bedford	79,449	79,449	79,449	-	-
Berks	185,581	185,581	185,581	-	-
Blair	83,023	83,023	83,023	-	-
Bradford and Sullivan	147,858	147,858	147,858	-	-
Bucks	508,594	508,594	508,594	-	-
Butler	181,281	181,281	181,281	-	-
Cambria and Somerset	204,457	204,457	204,457	-	-
Centre	92,074	91,036	91,036	1,038	-
Chester	413,450	413,450	413,450	-	-
Clarion, Jefferson, and Clearfield	171,073	171,073	171,073	-	-
Clinton	68,933	68,933	68,933	-	-
Columbia and Montour	128,147	128,147	128,147	-	-
Crawford	147,626	147,626	147,626	-	-
Cumberland	147,655	147,655	147,655	-	-
Dauphin and Perry	253,492	219,116	219,116	34,376	-
Delaware	597,180	596,994	596,994	186	-
Elk and Cameron	96,184	95,319	95,319	865	-
Erie	315,064	315,064	315,064	-	-
Fayette	127,637	127,637	127,637	-	-
Franklin and Fulton	135,004	135,004	135,004	-	-
Indiana	103,199	103,199	103,199	-	-
Lackawanna and Susquehanna	170,501	170,501	170,501	-	-
Lancaster	218,753	218,384	218,384	369	-
Lawrence	123,126	123,126	123,126	-	-
Lebanon and Schuylkill	325,485	325,485	325,485	-	-
Lehigh and Northampton	363,106	363,106	363,106	-	-
Luzerne, Wyoming, and Carbon	366,565	366,565	366,565	-	-
Lycoming	75,060	75,060	75,060	-	-
McKean	67,982	67,982	67,982	-	-
Mercer	84,778	84,778	84,778	-	-
Mifflin, Juniata, and Huntingdon	162,408	162,358	162,358	50	-
Monroe	81,262	78,762	78,762	2,500	-
Montgomery	383,471	383,471	383,471	-	-
Philadelphia	1,401,609	1,111,093	1,111,093	290,516	-
Potter	64,278	43,139	43,139	21,139	-
Tioga	65,736	65,346	65,346	390	-
Union, Snyder, and Northumberland	188,039	188,039	188,039	-	-
Venango	75,893	70,007	70,007	5,886	-
Warren and Forest	89,853	86,527	86,527	3,326	-
Washington and Greene	171,994	171,994	171,994	-	-
Wayne and Pike	148,995	148,995	148,995	-	-
Westmoreland	247,651	247,651	247,651	-	-
York	232,031	209,023	209,023	23,008	-
Total Subcontractor Costs	$ 10,663,500	$ 10,279,851	$ 10,279,851	$ 383,649	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100096772 - Family Violence Prevention
and Services Act - Administrative Costs
Year Ended June 30, 2025

Budget Category	10/01/23 - 09/30/25 Approved Budget	10/01/23 - 06/30/24 Reported Costs	07/01/24 - 06/30/25 Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Personnel						
Salaries	$ 139,632	$ 45,286	$ 72,081	$ 117,367	$ 22,265	$ -
Benefits	35,227	11,800	18,563	30,363	4,864	-
Total Personnel	174,859	57,086	90,644	147,730	27,129	-
Operations						
Professional fees	126,519	115	54,805	54,920	71,599	-
Audit fees	5,639	1,983	2,156	4,139	1,500	-
Supplies	775	106	429	535	240	-
Travel	500	-	-	-	500	-
Lodging	7,050	-	-	-	7,050	-
Meals	100	-	-	-	100	-
Equipment/software rental and maintenance	700	285	340	625	75	-
Computer software	11,844	774	957	1,731	10,113	-
Equipment leases	424	151	218	369	55	-
Office rent	10,950	3,979	5,631	9,610	1,340	-
Custodial services	564	283	274	557	7	-
Printing	34,225	25	25,806	25,831	8,394	-
Telephone	1,758	613	892	1,505	253	-
Postage	2,630	139	2,488	2,627	3	-
Advertising and public relations	-	-	-	-	-	-
Staff recruitment	1,000	-	-	-	1,000	-
Dues/memberships	102	35	55	90	12	-
Insurance	767	269	402	671	96	-
Equipment purchases	39,000	-	38,854	38,854	146	-
Total Operations	244,547	8,757	133,307	142,064	102,483	-
Total Administrative Costs	$ 419,406	$ 65,843	$ 223,951	$ 289,794	$ 129,612	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100096772 - Family Violence Prevention
and Services Act - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	10/01/23 - 09/30/25 Approved Budget	10/01/23 - 06/30/24 Reported Costs	07/01/24 - 06/30/25 Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Subcontractors						
Allegheny - CV	$ 145,813	$ 62,452	$ 74,176	$ 136,628	$ 9,185	$ -
Allegheny - PAAR	217,276	-	167,985	167,985	49,291	-
Armstrong	24,432	9,838	11,594	21,432	3,000	-
Beaver	64,855	20,416	27,165	47,581	17,274	-
Bedford	19,829	4,783	9,792	14,575	5,254	-
Berks	43,431	18,629	24,802	43,431	-	-
Blair	33,288	2,465	7,436	9,901	23,387	-
Bradford and Sullivan	6,504	3,504	267	3,771	2,733	-
Bucks	168,529	92,084	56,948	149,032	19,497	-
Butler	53,970	8,753	29,357	38,110	15,860	-
Cambria and Somerset	74,370	26,634	47,736	74,370	-	-
Centre	12,777	5,563	364	5,927	6,850	-
Chester	94,246	31,141	49,795	80,936	13,310	-
Clarion, Jefferson, and Clearfield	67,392	11,831	36,072	47,903	19,489	-
Clinton	13,846	2,306	1,664	3,970	9,876	-
Columbia and Montour	3,931	893	2,462	3,355	576	-
Crawford	50,715	30,777	17,545	48,322	2,393	-
Cumberland	41,971	16,841	22,259	39,100	2,871	-
Dauphin and Perry	112,480	21,262	50,940	72,202	40,278	-
Delaware	226,091	75,469	52,863	128,332	97,759	-
Elk and Cameron	15,660	4,664	2,697	7,361	8,299	-
Erie	71,634	23,389	36,366	59,755	11,879	-
Fayette	3,000	-	-	-	3,000	-
Franklin and Fulton	40,653	14,538	20,698	35,236	5,417	-
Indiana	24,322	7,090	13,866	20,956	3,366	-
Lackawanna and Susquehanna	40,315	24,361	5,357	29,718	10,597	-
Lancaster	61,130	49,866	9,645	59,511	1,619	-
Lawrence	35,828	-	32,322	32,322	3,506	-
Lebanon and Schuylkill	85,720	23,667	24,325	47,992	37,728	-
Lehigh and Northampton	104,401	38,401	60,374	98,775	5,626	-
Luzerne, Wyoming, and Carbon	123,049	-	55,795	55,795	67,254	-
Lycoming	12,654	3,555	4,856	8,411	4,243	-
McKean	9,734	1,415	4,714	6,129	3,605	-
Mercer	28,569	-	6,013	6,013	22,556	-
Mifflin, Juniata, and Huntingdon	4,162	1,162	3,000	4,162	-	-
Monroe	26,515	14,608	7,045	21,653	4,862	-
Montgomery	109,633	39,986	54,065	94,051	15,582	-
Philadelphia	952,902	-	381,702	381,702	571,200	-
Potter	8,752	536	3,951	4,487	4,265	-
Tioga	8,707	1,579	3,143	4,722	3,985	-
Union, Snyder, and Northumberland	41,160	35,193	5,967	41,160	-	-
Warren and Forest	15,184	326	7,369	7,695	7,489	-
Washington and Greene	59,901	1,819	36,295	38,114	21,787	-
Wayne and Pike	23,593	9,633	10,243	19,876	3,717	-
Westmoreland	76,617	4,779	10,958	15,737	60,880	-
York	49,003	9,947	5,543	15,490	33,513	-
African Cultural Alliance of North America	65,123	30,749	34,044	64,793	330	-
LGBT Center of Greater Reading	100,000	18,088	30,294	48,382	51,618	-
Total Subcontractor Costs	$ 3,673,667	$ 804,992	$ 1,561,869	$ 2,366,861	$ 1,306,806	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Numbers 4100085125 and 4100098607 - Preventive Health and
Health Services Block Grant - Administrative Costs
Year Ended June 30, 2025

				Allowable Costs		
Budget Category	07/01/24 - 06/30/25 Respect Together Approved Budget	Contract 4100085125 07/01/24 - 01/31/25 Reported Costs	Contract 4100098607 02/01/25 - 06/30/25 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	$ 18,753	$ 11,285	$ 7,804	$ 19,089	$ (336)	$ -
Benefits	5,813	3,492	2,419	5,911	(98)	-
Total Personnel	24,566	14,777	10,223	25,000	(434)	-
Operations						
Professional fees	120	41	26	67	53	-
Audit fees	373	373	-	373	-	-
Supplies	310	31	2,121	2,152	(1,842)	-
Equipment/software rental and maintenance	180	88	62	150	30	-
Computer software	480	174	85	259	221	-
Equipment leases	120	53	42	95	25	-
Office rent	2,400	1,376	1,097	2,473	(73)	-
Custodial services	180	56	59	115	65	-
Printing	120	8	3,017	3,025	(2,905)	-
Telephone	360	225	177	402	(42)	-
Postage	120	16	20	36	84	-
Dues/memberships	120	12	13	25	95	-
Insurance	180	96	81	177	3	-
Total Operations	5,063	2,549	6,800	9,349	(4,286)	-
Total Administrative Costs	$ 29,629	$ 17,326	$ 17,023	$ 34,349	$ (4,720)	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Numbers 4100085125 and 4100098607 - Preventive Health and
Health Services Block Grant - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	07/01/24 - 06/30/25 Respect Together Approved Budget	Contract 4100085125 07/01/24 - 01/31/25 Reported Costs	Contract 4100098607 02/01/25 - 06/30/25 Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Subcontractors						
Adams	$ 1,502	$ -	$ -	$ -	$ 1,502	$ -
Allegheny - CV	7,688	4,485	3,203	7,688	-	-
Allegheny - PAAR	18,145	10,585	7,560	18,145	-	-
Armstrong	2,354	1,373	981	2,354	-	-
Beaver	5,029	2,934	2,095	5,029	-	-
Bedford	1,756	1,024	732	1,756	-	-
Berks	5,104	2,977	2,127	5,104	-	-
Blair	1,894	1,105	789	1,894	-	-
Bradford and Sullivan	4,544	2,651	1,893	4,544	-	
Bucks	9,995	5,830	4,165	9,995	-	-
Butler	4,214	2,458	1,756	4,214	-	-
Cambria and Somerset	4,345	2,535	1,810	4,345	-	-
Centre	2,738	-	-	-	2,738	-
Chester	9,531	5,560	3,971	9,531	-	-
Clarion, Jefferson, and Clearfield	4,281	2,497	1,784	4,281	-	-
Clinton	1,598	932	666	1,598	-	-
Columbia and Montour	3,263	1,903	1,360	3,263	-	-
Crawford	3,988	2,326	1,662	3,988	-	-
Cumberland	2,727	1,591	1,136	2,727	-	-
Dauphin and Perry	6,278	3,662	2,616	6,278	-	-
Delaware	10,318	6,019	4,299	10,318	-	-
Elk and Cameron	2,163	1,022	901	1,923	240	-
Erie	8,670	5,058	3,612	8,670	-	-
Fayette	3,575	2,085	1,490	3,575	-	-
Franklin and Fulton	3,222	1,879	1,343	3,222	-	-
Indiana	2,716	1,584	1,132	2,716	-	-
Lackawanna and Susquehanna	3,882	2,264	1,598	3,862	20	-
Lancaster	4,695	2,739	1,956	4,695	-	-
Lawrence	3,290	1,919	923	2,842	448	-
Lebanon and Schuylkill	7,684	4,482	3,202	7,684	-	-
Lehigh and Northampton	6,760	3,943	2,817	6,760	-	-
Luzerne, Wyoming, and Carbon	8,767	5,114	3,653	8,767	-	-
Lycoming	2,355	1,374	981	2,355	-	-
McKean	1,562	911	651	1,562	-	-
Mercer	2,351	1,371	980	2,351	-	-
Mifflin, Juniata, and Huntingdon	3,578	2,087	1,491	3,578	-	-
Monroe	2,284	1,332	952	2,284	-	-
Montgomery	8,414	4,908	3,506	8,414	-	-
Philadelphia	24,102	12,266	9,503	21,769	2,333	-
Potter	1,529	892	556	1,448	81	-
Tioga	1,584	924	655	1,579	5	-
Union, Snyder, and Northumberland	3,650	2,129	1,521	3,650	-	-
Venango	2,055	1,199	856	2,055	-	-
Warren and Forest	2,026	1,182	794	1,976	50	-
Washington and Greene	4,330	2,526	1,804	4,330	-	-
Wayne and Pike	3,380	1,972	1,408	3,380	-	-
Westmoreland	6,284	3,666	2,618	6,284	-	-
York	5,618	3,064	2,341	5,405	213	-
Total Subcontractor Costs	$ 241,818	$ 136,339	$ 97,849	$ 234,188	$ 7,630	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100085125 - Rape Prevention and
Education - Administrative Costs
Year Ended June 30, 2025

Budget Category	02/01/24 - 01/31/25 Respect Together Approved Budget	02/01/24 - 06/30/24 Reported Costs	07/01/24 - 01/31/25 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	$ 105,170	$ 45,654	$ 60,862	$ 106,516	$ (1,346)	$ -
Benefits	38,331	12,322	17,770	30,092	8,239	-
Total Personnel	143,501	57,976	78,632	136,608	6,893	-
Operations						
Professional fees	35,819	7,299	6,522	13,821	21,998	-
Audit fees	1,584	-	1,796	1,796	(212)	-
Supplies	965	411	173	584	381	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	1,650	-	844	844	806	-
Lodging	1,560	-	612	612	948	-
Meals	778	-	315	315	463	-
Equipment/software rental and maintenance	960	341	485	826	134	-
Computer software	2,400	916	980	1,896	504	-
Equipment leases	480	181	291	472	8	-
Office rent	12,009	4,783	7,569	12,352	(343)	-
Custodial services	540	473	304	777	(237)	-
Staff development and training	2,000	-	448	448	1,552	-
Printing	994	33	45	78	916	-
Telephone	1,977	788	1,220	2,008	(31)	-
Postage	180	1,685	95	1,780	(1,600)	-
Staff recruitment	625	-	-	-	625	-
Dues/memberships	120	60	179	239	(119)	-
Insurance	900	317	527	844	56	-
Total Operations	65,541	17,287	22,405	39,692	25,849	-
Total Administrative Costs	$ 209,042	$ 75,263	$ 101,037	$ 176,300	$ 32,742	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100085125 - Rape Prevention and
Education - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	02/01/24 - 01/31/25 Respect Together Approved Budget	02/01/24 - 06/30/24 Reported Costs	07/01/24 - 01/31/25 Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Subcontractors						
Allegheny - CV	$ 70,748	$ 28,166	$ 42,582	$ 70,748	$ -	$ -
Allegheny - PAAR	92,622	37,280	55,342	92,622	-	-
Beaver	61,796	24,435	37,361	61,796	-	-
Berks	90,000	35,209	54,791	90,000	-	-
Bucks	58,073	22,884	33,642	56,526	1,547	-
Centre	73,205	14,573	27,863	42,436	30,769	-
Columbia	67,150	13,894	40,483	54,377	12,773	-
Crawford	92,061	37,046	55,015	92,061	-	-
Delaware	65,665	25,465	36,465	61,930	3,735	-
Erie	53,338	20,912	32,426	53,338	-	-
Lawrence	93,150	37,500	55,650	93,150	-	-
Lebanon and Schuylkill	73,542	29,330	44,212	73,542	-	-
Montgomery	89,905	36,148	53,757	89,905	-	-
Washington and Greene	64,405	25,523	38,882	64,405	-	-
Westmoreland	50,802	19,854	30,948	50,802	-	-
Total Subcontractor Costs	$ 1,096,462	$ 408,219	$ 639,419	$ 1,047,638	$ 48,824	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100098607 - Rape Prevention and
Education - Administrative Costs
Year Ended June 30, 2025

Budget Category	02/01/25 - 01/31/26 Respect Together Approved Budget	02/01/25 - 06/30/25 Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Personnel					
Salaries	$ 108,830	$ 44,646	$ 44,646	$ 64,184	$ -
Benefits	34,055	12,127	12,127	21,928	-
Total Personnel	142,885	56,773	56,773	86,112	-
Operations					
Professional fees	25,289	9,230	9,230	16,059	-
Audit fees	1,970	-	-	1,970	-
Supplies	768	536	536	232	-
In-state travel	-	-	-	-	-
Out-of-state travel	1,650	-	-	1,650	-
Lodging	1,560	-	-	1,560	-
Meals	778	-	-	778	-
Equipment/software rental and maintenance	960	316	316	644	-
Computer software	2,820	423	423	2,397	-
Equipment leases	480	210	210	270	-
Office rent	11,849	5,428	5,428	6,421	-
Custodial services	540	313	313	227	-
Staff development and training	2,000	-	-	2,000	-
Printing	1,151	241	241	910	-
Telephone	1,980	831	831	1,149	-
Postage	180	108	108	72	-
Staff recruitment	625	-	-	625	-
Dues/memberships	120	198	198	(78)	-
Insurance	900	397	397	503	-
Total Operations	55,620	18,231	18,231	37,389	-
Total Administrative Costs	$ 198,505	$ 75,004	$ 75,004	$ 123,501	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DOH Contract Number 4100098607 - Rape Prevention and
Education - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	02/01/24 - 01/31/25 Respect Together Approved Budget	02/01/24 - 06/30/24 Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Subcontractors					
Allegheny - CV	$ 70,273	$ 29,280	$ 29,280	$ 40,993	$ -
Allegheny - PAAR	92,147	38,395	38,395	53,752	-
Beaver	61,321	25,550	25,550	35,771	-
Berks	87,175	36,323	36,323	50,852	-
Bucks	57,598	23,999	23,999	33,599	-
Centre	72,730	16,581	16,581	56,149	-
Columbia	66,675	27,781	27,781	38,894	-
Crawford	91,586	38,161	38,161	53,425	-
Delaware	65,190	27,163	27,163	38,027	-
Erie	52,863	22,026	22,026	30,837	-
Lawrence	92,675	38,615	38,615	54,060	-
Lebanon and Schuylkill	73,067	30,445	30,445	42,622	-
Montgomery	89,430	37,262	37,262	52,168	-
Washington and Greene	63,930	26,637	26,637	37,293	-
Westmoreland	50,327	20,970	20,970	29,357	-
Total Subcontractor Costs	$ 1,086,987	$ 439,188	$ 439,188	$ 647,799	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2023-SV-01-40862 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Administrative Costs
Year Ended June 30, 2025

Budget Category	08/01/23 - 07/31/24 SASP Approved Budget	08/01/23 - 06/30/24 SASP Reported Costs	07/01/24 - 07/31/24 SASP Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Personnel						
Salaries	$ 37,579	$ 36,698	$ 1,235	$ 37,933	$ (354)	$ -
Benefits	11,900	9,720	772	10,492	1,408	-
Total Personnel	49,479	46,418	2,007	48,425	1,054	-
Operations						
Professional fees	1,080	2,795	7	2,802	(1,722)	-
Audit fees	1,300	1,034	-	1,034	266	-
Supplies	263	110	4	114	149	-
Equipment/software rental and maintenance	300	250	20	270	30	-
Computer software	720	678	54	732	(12)	-
Equipment leases	180	133	11	144	36	-
Office rent	4,211	4,375	375	4,750	(539)	-
Custodial services	240	252	13	265	(25)	-
Utilities	60	82	12	94	(34)	-
Printing	570	23	1	24	546	-
Telephone	540	639	58	697	(157)	-
Postage	60	88	6	94	(34)	-
Dues/memberships	60	33	2	35	25	-
Insurance	300	239	19	258	42	-
Total Operations	9,884	10,731	582	11,313	(1,429)	-
Total Administrative Costs	$ 59,363	$ 57,149	$ 2,589	$ 59,738	$ (375)	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2023-SV-01-40862 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	08/01/23 - 07/31/24 SASP Approved Budget	08/01/23 - 06/30/24 SASP Reported Costs	07/01/24 - 07/31/24 SASP Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Subcontractors						
Adams	$ 9,702	$ -	$ -	$ -	$ 9,702	$ -
Allegheny - CV	47,759	43,167	4,592	47,759	-	-
Allegheny - PAAR	72,345	64,881	7,464	72,345	-	-
Armstrong	7,695	7,134	561	7,695	-	-
Beaver	19,601	17,651	1,500	19,151	450	-
Bedford	7,838	7,838	-	7,838	-	-
Berks	20,573	20,116	457	20,573	-	-
Blair	9,595	9,595	-	9,595	-	-
Bradford	8,855	8,104	751	8,855	-	-
Bucks	62,605	57,499	5,106	62,605	-	-
Butler	18,836	17,810	1,026	18,836	-	-
Cambria and Somerset	26,237	21,524	4,713	26,237	-	-
Centre	9,327	-	-	-	9,327	-
Chester	38,622	35,544	3,078	38,622	-	-
Clarion, Jefferson, and Clearfield	20,644	18,702	1,942	20,644	-	-
Clinton	4,699	3,668	370	4,038	661	-
Columbia and Montour	10,636	10,127	509	10,636	-	-
Crawford	15,152	2,423	12,729	15,152	-	-
Cumberland	16,270	14,855	1,171	16,026	244	-
Dauphin and Perry	30,503	17,510	1,220	18,730	11,773	-
Delaware	63,923	47,816	11,599	59,415	4,508	-
Elk and Cameron	7,594	6,842	752	7,594	-	-
Erie	29,751	27,249	2,502	29,751	-	-
Fayette	12,429	5,576	6,853	12,429	-	-
Franklin and Fulton	14,321	14,321	-	14,321	-	-
Indiana	8,954	7,445	1,509	8,954	-	-
Lackawanna and Susquehanna	17,296	15,866	1,430	17,296	-	-
Lancaster	24,119	15,721	8,398	24,119	-	-
Lawrence	8,708	2,136	6,572	8,708	-	-
Lebanon and Schuylkill	32,857	28,068	4,789	32,857	-	-
Lehigh and Northampton	42,931	39,341	3,590	42,931	-	-
Luzerne, Wyoming, and Carbon	33,123	33,123	-	33,123	-	-
Lycoming	7,486	6,985	501	7,486	-	-
McKean	5,006	2,876	2,130	5,006	-	-
Mercer	9,331	8,553	778	9,331	-	-
Mifflin, Juniata, and Huntingdon	11,178	11,178	-	11,178	-	-
Monroe	8,508	7,788	720	8,508	-	-
Montgomery	40,979	37,564	3,415	40,979	-	-
Philadelphia	177,000	168,375	8,625	177,000	-	-
Potter	4,177	3,571	606	4,177	-	-
Tioga	4,684	3,688	355	4,043	641	-
Union, Snyder, and Northumberland	18,599	16,648	1,951	18,599	-	-
Venango	5,565	5,101	464	5,565	-	-
Warren and Forest	6,641	4,517	548	5,065	1,576	-
Washington and Greene	19,122	17,605	1,517	19,122	-	-
Wayne	14,354	12,012	2,342	14,354	-	-
Westmoreland	21,253	19,574	1,679	21,253	-	-
York	20,521	18,801	1,720	20,521	-	-
Total Subcontractor Costs	$ 1,127,904	$ 966,488	$ 122,534	$ 1,089,022	$ 38,882	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2024-SV-01-44506 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Administrative Costs
Year Ended June 30, 2025

Budget Category	08/01/24 - 07/31/25 SASP Approved Budget	08/01/24 - 06/30/25 SASP Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Personnel					
Salaries	$ 37,828	$ 36,283	$ 36,283	$ 1,545	$ -
Benefits	11,208	9,470	9,470	1,738	-
Total Personnel	49,036	45,753	45,753	3,283	-
Operations					
Professional fees	180	90	90	90	-
Audit fees	1,600	1,636	1,636	(36)	-
Supplies	225	88	88	137	-
Equipment/software rental and maintenance	300	204	204	96	-
Computer software	780	344	344	436	-
Equipment leases	180	131	131	49	-
Office rent	4,276	4,186	4,186	90	-
Custodial services	300	162	162	138	-
Utilities	60	50	50	10	-
Printing	570	3,079	3,079	(2,509)	-
Telephone	720	638	638	82	-
Postage	60	47	47	13	-
Dues/memberships	60	35	35	25	-
Insurance	300	244	244	56	-
Total Operations	9,611	10,934	10,934	(1,323)	-
Total Administrative Costs	$ 58,647	$ 56,687	$ 56,687	$ 1,960	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2024-SV-01-44506 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	08/01/24 - 07/31/25 SASP Approved Budget	08/01/24 - 06/30/25 SASP Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	$ 9,594	$ -	$ -	$ 9,594	$ -
Allegheny - CV	47,082	44,407	44,407	2,675	-
Allegheny - PAAR	71,409	64,768	64,768	6,641	-
Armstrong	7,594	7,084	7,084	510	-
Beaver	19,384	19,384	19,384	-	-
Bedford	7,777	7,777	7,777	-	-
Berks	20,333	19,250	19,250	1,083	-
Blair	9,486	8,988	8,988	498	-
Bradford and Sullivan	8,790	8,777	8,777	13	-
Bucks	61,686	54,579	54,579	7,107	-
Butler	18,651	18,651	18,651	-	-
Cambria and Somerset	25,894	23,974	23,974	1,920	-
Centre	9,226	1,577	1,577	7,649	-
Chester	38,243	35,114	35,114	3,129	-
Clarion, Jefferson, and Clearfield	20,403	18,118	18,118	2,285	-
Clinton	4,672	3,457	3,457	1,215	-
Columbia and Montour	10,541	10,541	10,541	-	-
Crawford	14,906	14,519	14,519	387	-
Cumberland	16,058	15,633	15,633	425	-
Dauphin and Perry	30,203	26,739	26,739	3,464	-
Delaware	63,112	58,412	58,412	4,700	-
Elk and Cameron	7,542	7,150	7,150	392	-
Erie	29,384	27,186	27,186	2,198	-
Fayette	12,281	5,080	5,080	7,201	-
Franklin and Fulton	14,186	14,186	14,186	-	-
Indiana	8,864	8,209	8,209	655	-
Lackawanna and Susquehanna	17,118	15,645	15,645	1,473	-
Lancaster	23,880	21,789	21,789	2,091	-
Lawrence	8,623	3,694	3,694	4,929	-
Lebanon and Schuylkill	32,464	28,696	28,696	3,768	-
Lehigh and Northampton	42,329	38,925	38,925	3,404	-
Luzerne, Wyoming, and Carbon	32,791	32,791	32,791	-	-
Lycoming	7,435	6,861	6,861	574	-
McKean	4,976	4,976	4,976	-	-
Mercer	9,229	8,470	8,470	759	-
Mifflin, Juniata, and Huntingdon	11,082	11,082	11,082	-	-
Monroe	8,423	8,423	8,423	-	-
Montgomery	40,433	37,060	37,060	3,373	-
Philadelphia	174,359	122,889	122,889	51,470	-
Potter	4,155	1,801	1,801	2,354	-
Tioga	4,663	4,411	4,411	252	-
Union, Snyder, and Northumberland	18,416	16,951	16,951	1,465	-
Venango	5,534	5,073	5,073	461	-
Warren and Forest	6,595	4,312	4,312	2,283	-
Washington and Greene	18,927	17,333	17,333	1,594	-
Wayne and Pike	14,146	11,582	11,582	2,564	-
Westmoreland	21,037	21,037	21,037	-	-
York	20,383	5,586	5,586	14,797	-
Total Subcontractor Costs	$ 1,114,299	$ 952,947	$ 952,947	$ 161,352	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2023-SV-01-40862 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Administrative Costs
Year Ended June 30, 2025

Budget Category	08/01/23 - 07/31/24 RSCCA Approved Budget	08/01/23 - 06/30/24 RSCCA Reported Costs	07/01/24 - 07/31/24 RSCCA Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	$ 13,072	$ 13,525	$ 141	$ 13,666	$ (594)	$ -
Benefits	4,141	3,559	243	3,802	339	-
Total Personnel	17,213	17,084	384	17,468	(255)	-
Operations						
Professional fees	435	775	4	779	(344)	-
Audit fees	470	550	-	550	(80)	-
Supplies	197	43	2	45	152	-
Equipment/software rental and maintenance	180	107	9	116	64	-
Computer software	300	293	24	317	(17)	-
Equipment leases	120	57	5	62	58	-
Office rent	1,456	1,521	-	1,521	(65)	-
Custodial services	120	95	5	100	20	-
Printing	360	10	-	10	350	-
Telephone	240	236	21	257	(17)	-
Postage	60	36	3	39	21	-
Dues/memberships	60	14	1	15	45	-
Insurance	180	104	8	112	68	-
Total Operations	4,178	3,841	82	3,923	255	-
Total Administrative Costs	$ 21,391	$ 20,925	$ 466	$ 21,391	$ -	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2023-SV-01-40862 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	08/01/23 - 07/31/24 RSCCA Approved Budget	08/01/23 - 06/30/24 RSCCA Reported Costs	07/01/24 - 07/31/24 RSCCA Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	$ 3,387	$ -	$ -	$ -	$ 3,387	$ -
Allegheny - CV	21,911	20,494	1,417	21,911	-	-
Allegheny - PAAR	29,000	26,644	2,356	29,000	-	-
Armstrong	2,788	2,788	-	2,788	-	-
Beaver	6,893	5,778	788	6,566	327	-
Bedford	2,230	2,230	-	2,230	-	-
Berks	5,339	5,339	-	5,339	-	-
Blair	3,330	3,030	300	3,330	-	-
Bradford	1,724	1,668	56	1,724	-	-
Bucks	25,261	24,335	926	25,261	-	-
Butler	4,395	4,395	-	4,395	-	-
Cambria and Somerset	9,318	7,911	1,407	9,318	-	-
Centre	2,401	-	-	-	2,401	-
Chester	12,638	11,633	1,005	12,638	-	-
Clarion, Jefferson, and Clearfield	6,134	5,509	625	6,134	-	-
Clinton	1,026	501	(280)	221	805	-
Columbia and Montour	3,009	2,848	161	3,009	-	-
Crawford	5,246	2,410	2,836	5,246	-	-
Cumberland	6,272	6,272	-	6,272	-	-
Dauphin and Perry	11,019	10,136	883	11,019	-	-
Delaware	25,909	13,634	2,486	16,120	9,789	-
Elk and Cameron	1,709	1,709	-	1,709	-	-
Erie	9,172	8,531	641	9,172	-	-
Fayette	4,519	3,646	873	4,519	-	-
Franklin and Fulton	4,886	4,886	-	4,886	-	-
Indiana	2,825	2,825	-	2,825	-	-
Lackawanna and Susquehanna	5,121	4,739	382	5,121	-	-
Lancaster	7,379	6,985	394	7,379	-	-
Lawrence	3,076	1,394	1,682	3,076	-	-
Lebanon and Schuylkill	10,667	10,017	650	10,667	-	-
Lehigh and Northampton	15,294	14,068	1,226	15,294	-	-
Luzerne, Wyoming, and Carbon	10,554	10,554	-	10,554	-	-
Lycoming	1,399	1,310	89	1,399	-	-
McKean	883	795	35	830	53	-
Mercer	3,054	2,800	254	3,054	-	-
Mifflin, Juniata, and Huntingdon	2,766	2,766	-	2,766	-	-
Monroe	2,455	2,262	193	2,455	-	-
Montgomery	15,406	14,122	1,284	15,406	-	-
Philadelphia	81,787	66,749	15,038	81,787	-	-
Potter	505	505	-	505	-	-
Tioga	574	572	-	572	2	-
Union, Snyder, and Northumberland	7,333	7,271	62	7,333	-	-
Venango	1,498	1,429	69	1,498	-	-
Warren and Forest	1,262	981	94	1,075	187	-
Washington and Greene	5,715	5,280	435	5,715	-	-
Wayne	4,810	4,278	532	4,810	-	-
Westmoreland	7,282	7,282	-	7,282	-	-
York	5,283	4,759	524	5,283	-	-
Total Subcontractor Costs	$ 406,444	$ 350,070	$ 39,423	$ 389,493	$ 16,951	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2024-SV-01-44506 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Administrative Costs
Year Ended June 30, 2025

Budget Category	08/01/24 - 07/31/25 RSCCA Approved Budget	08/01/24 - 06/30/25 RSCCA Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Personnel					
Salaries	$ 14,468	$ 13,602	$ 13,602	$ 866	$ -
Benefits	4,288	3,418	3,418	870	-
Total Personnel	18,756	17,020	17,020	1,736	-
Operations					
Professional fees	120	34	34	86	-
Audit fees	635	590	590	45	-
Supplies	208	34	34	174	-
Equipment/software rental and maintenance	120	76	76	44	-
Computer software	300	136	136	164	-
Equipment leases	180	50	50	130	-
Office rent	1,610	1,290	1,290	320	-
Custodial services	180	59	59	121	-
Printing	400	3,028	3,028	(2,628)	-
Telephone	240	213	213	27	-
Postage	60	18	18	42	-
Dues/memberships	60	13	13	47	-
Insurance	180	93	93	87	-
Total Operations	4,293	5,634	5,634	(1,341)	-
Total Administrative Costs	$ 23,049	$ 22,654	$ 22,654	$ 395	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2024-SV-01-44506 - Sexual Assault
Services Program & Rape Survivor Child Custody Act - Subcontractor Costs
Year Ended June 30, 2025

Budget Category	08/01/24 - 07/31/25 RSCCA Approved Budget	08/01/24 - 06/30/25 RSCCA Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	$ 3,637	$ -	$ -	$ 3,637	$ -
Allegheny - CV	23,479	23,479	23,479	-	-
Allegheny - PAAR	31,166	29,539	29,539	1,627	-
Armstrong	3,021	3,021	3,021	-	-
Beaver	7,396	7,396	7,396	-	-
Bedford	2,371	2,371	2,371	-	-
Berks	5,894	5,383	5,383	511	-
Blair	3,583	3,326	3,326	257	-
Bradford and Sullivan	1,874	1,874	1,874	-	-
Bucks	27,388	27,388	27,388	-	-
Butler	4,824	4,345	4,345	479	-
Cambria and Somerset	10,113	9,974	9,974	139	-
Centre	2,635	629	629	2,006	-
Chester	13,516	12,419	12,419	1,097	-
Clarion, Jefferson, and Clearfield	6,692	6,288	6,288	404	-
Clinton	1,089	1,089	1,089	-	-
Columbia and Montour	3,228	3,228	3,228	-	-
Crawford	5,816	5,734	5,734	82	-
Cumberland	6,762	6,762	6,762	-	-
Dauphin and Perry	11,714	10,365	10,365	1,349	-
Delaware	27,786	25,410	25,410	2,376	-
Elk and Cameron	1,830	1,830	1,830	-	-
Erie	10,021	9,268	9,268	753	-
Fayette	4,861	4,371	4,371	490	-
Franklin and Fulton	5,199	5,199	5,199	-	-
Indiana	3,033	2,796	2,796	237	-
Lackawanna and Susquehanna	5,533	5,166	5,166	367	-
Lancaster	7,932	7,932	7,932	-	-
Lawrence	3,273	1,650	1,650	1,623	-
Lebanon and Schuylkill	11,576	10,683	10,683	893	-
Lehigh and Northampton	16,688	15,546	15,546	1,142	-
Luzerne, Wyoming, and Carbon	11,320	11,320	11,320	-	-
Lycoming	1,517	1,401	1,401	116	-
McKean	953	927	927	26	-
Mercer	3,289	3,015	3,015	274	-
Mifflin, Juniata, and Huntingdon	2,988	2,988	2,988	-	-
Monroe	2,651	2,651	2,651	-	-
Montgomery	16,669	15,280	15,280	1,389	-
Philadelphia	87,910	87,493	87,493	417	-
Potter	556	555	555	1	-
Tioga	622	371	371	251	-
Union, Snyder, and Northumberland	7,756	7,756	7,756	-	-
Venango	1,569	1,438	1,438	131	-
Warren and Forest	1,368	995	995	373	-
Washington and Greene	6,165	5,486	5,486	679	-
Wayne and Pike	5,292	4,740	4,740	552	-
Westmoreland	7,782	7,782	7,782	-	-
York	5,603	1,519	1,519	4,084	-
Total Subcontractor Costs	$ 437,940	$ 410,178	$ 410,178	$ 27,762	$ -

Respect Together

Schedule of Budgeted, Reported, and Allowable Costs for
DHS Contract Number 4100096772 - Social Services Block
Grant (Title XX), Act 44 - Pennsylvania General Fund -
Administrative and Subcontractor Costs
Year Ended June 30, 2025

Budget Category	07/01/24 - 06/30/25 Approved Budget	07/01/24 - 06/30/25 Reported Costs	Allowable Costs Total	Allowable Costs (Over) Under Budget	Allowable Costs Questioned Costs
Administrative Costs					
Social Services Block Grant (Title XX)	$ 559,450	$ 559,450	$ 559,450	$ -	$ -
Act 44 - Pennsylvania General Fund	1,257,500	1,257,500	1,257,500	-	-
Subcontractor Costs					
Social Services Block Grant (Title XX)	1,161,550	1,100,150	1,100,150	61,400	-
Act 44 - Pennsylvania General Fund	10,663,500	10,279,851	10,279,851	383,649	-
Contract Totals	$ 13,642,000	$ 13,196,951	$ 13,196,951	$ 445,049	$ -

Respect Together

Funding Reconciliation for DHS Contract
Number 4100096772 - Social Services Block
Grant (Title XX) and Act 44
Years Ended June 30, 2025 and 2024

Funding Reconciliation	Contract Period 07/01/24 - 06/30/25	Contract Period 07/01/23 - 06/30/24
Available Funding		
Amount paid by DHS before June 30	**$ 13,642,000**	$ 13,642,000
Amount paid by DHS after June 30	**-**	-
Total Available Funding	**13,642,000**	13,642,000
Allowable Costs		
Approved	**13,196,951**	13,503,239
Questioned	**-**	-
Total Allowable Costs	**13,196,951**	13,503,239
Due to the Department of Human Services	**$ 445,049**	$ 138,761

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

To the Board of Directors
Respect Together
Harrisburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Respect Together (the Organization), which comprise the Organization's statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses - by natural classification, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 2, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

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Report on Compliance and Other Matters

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

Purpose of this Report

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

RKL LLP

February 2, 2026
Mechanicsburg, Pennsylvania

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

To the Board of Directors
Respect Together
Harrisburg, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Respect Together's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2025. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

RKL LLP

February 2, 2026
Mechanicsburg, Pennsylvania

Respect Together

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2025			
	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice				
Passed-through Pennsylvania Commission on Crime and Delinquency				
Sexual Assault Services Formula Program	2024-SV-01-44506	16.017	$ 1,363,125	$ 1,442,466
Sexual Assault Services Formula Program	2023-SV-01-40862	16.017	161,957	165,012
Crime Victim Assistance	2020-VF-05-40173	16.575	-	94,459
Crime Victim Assistance	2022-VF-05-40173-2	16.575	-	230,687
Crime Victim Assistance	2022-VF-05-40496	16.575	-	66,521
Crime Victim Assistance	2022-VF-05-40496-2	16.575	-	210,083
Violence Against Women Formula Grants	2020/2021/2022/2023-VA-03-36156	16.588	-	74,138
Violence Against Women Formula Grants	2024-VA-01/02/03/06-44566	16.588	-	78,184
Passed-through Office on Violence Against Women				
Legal Assistance for Victims	15JOVW-22-GG-00317-LEGA	16.524	-	273,104
OVW Technical Assistance Initiative	2017-TA-AX-K049	16.526	-	43,546
OVW Technical Assistance Initiative	15JOVW-24-GK-02995-MUMU	16.526	6,260	41,414
OVW Technical Assistance Initiative	15JOVW-21-GK-02215-MUMU	16.526	6,162	25,603
State Domestic Violence and Sexual Assault Coalitions	15JOVW-22-GG-00921-MUMU	16.556	-	82,939
State Domestic Violence and Sexual Assault Coalitions	15JOVW-24-GG-00974-MUMU	16.556	-	136,376
Consolidated and Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	2020-CY-AX-0015	16.888	14,087	31,154
Passed-through National Alliance to End Sexual Violence				
OVW Technical Assistance Initiative	15JOVW-22-GK-04010-MUMU	16.526	-	17,104
Passed-through The Minnesota Indian Women's Sexual Assault Coalition				
OVW Technical Assistance Initiative	15JOVW-22-GK-04022-MUMU	16.526	-	36,324
Passed-through International Association of Forensic Nurses				
Crime Victim Assistance/Discretionary Grants	2019-MU-GX-K009	16.582	-	1,930
National Institute of Justice Research, Evaluation, and Development Project Grants	15POVC-21-GK-04059-SAFE	16.560	-	4,334
Passed-through County of Adams				
Violence Against Women Formula Grants	36055	16.588	-	25,278
Total U.S. Department of Justice			1,551,591	3,080,656

See accompanying notes to Schedule of Expenditures of Federal Awards.

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2025			
	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Passed-through Pennsylvania Department of Human Services				
Social Services Block Grant	4100096772	93.667	**$ 1,100,150**	**$ 1,659,600**
Family Violence Prevention and Services/Discretionary	4100096772	93.592	**1,561,869**	**1,785,820**
Passed-through Pennsylvania Department of Health				
Injury Prevention and Control Research and State and Community Based Programs	4100085125	93.136	**639,419**	**740,456**
Injury Prevention and Control Research and State and Community Based Programs	4100098607	93.136	**439,188**	**514,192**
Preventive Health and Health Services Block Grant	4100085125	93.991	**136,341**	**153,667**
Preventive Health and Health Services Block Grant	4100098607	93.991	**97,849**	**114,872**
Family Violence Prevention and Services/Discretionary	90EV056201	93.592	**-**	**84,458**
Family Violence Prevention and Services/Discretionary	90EV056202	93.592	**-**	**284,219**
Passed-through Centers for Disease Control and Prevention				
Injury Prevention and Control Research and State and Community Based Programs	6NUF2CE002613-01-01	93.136	**-**	**974,018**
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-05-01	93.136	**-**	**522,674**
Injury Prevention and Control Research and State and Community Based Programs	1NUF2-CE002554-01-00	93.136	**-**	**109,138**
Total U.S. Department of Health and Human Services			**3,974,816**	**6,943,114**
Total Federal Awards Expended			**$ 5,526,407**	**$ 10,023,770**

See accompanying notes to Schedule of Expenditures of Federal Awards.

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Respect Together under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Summary of Significant Accounting Policies

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

Note 3 - Indirect Cost Rate

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

Note 4 - Pennsylvania Department of Health

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

	Contract Numbers 4100085125	Contract Numbers 4100098607
Rape Prevention and Education (RPE)		
Total received during the year	$ 967,253	$ 298,015
Accrued revenue at the beginning of the year	(226,797)	-
Accrued revenue at the end of the year	-	216,177
Federal Expenditures - Federal Assistance Listing Number 93.136	$ 740,456	$ 514,192
Preventive Health and Health Services Block Grant (PHHSBG)		
Total received during the year	$ 197,102	$ 66,472
Accrued revenue at the beginning of the year	(43,435)	-
Accrued revenue at the end of the year	-	48,400
Federal Expenditures - Federal Assistance Listing Number 93.991	$ 153,667	$ 114,872

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	☐ yes ☒ no
Significant deficiency(ies) identified?	☐ yes ☒ none reported
Noncompliance material to financial statements noted?	☐ yes ☒ no

Federal Awards

Internal control over major federal programs	
Material weakness(es) identified?	☐ yes ☒ no
Significant deficiency(ies) identified?	☐ yes ☒ none reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	☐ yes ☒ no

Identification of Major Federal Programs

Federal Assistance Listing Number	Name of Federal Program or Cluster
93.136	Injury Prevention and Control Research and State and Community Based Programs
16.017	Sexual Assault Services Formula Program

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee	☒ yes ☐ no

Section II - Financial Statement Findings

No findings are reported.

Section III - Federal Award Findings and Questioned Costs

No findings are reported.

Section II - Financial Statement Findings Related to June 30, 2024

No findings are reported.

Section III - Federal Awards Findings and Questioned Costs Related to June 30, 2024

No findings are reported.