

# Turning Point of Lehigh Valley, Inc.

Financial Statements  
Years Ended June 30, 2019 and 2018



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# TURNING POINT OF LEHIGH VALLEY, INC.

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## INDEPENDENT AUDITOR'S REPORT

**Boards of Directors  
Turning Point of Lehigh Valley, Inc.  
Allentown, Pennsylvania**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Turning Point of Lehigh Valley, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Turning Point of Lehigh Valley, Inc. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

**Other Matters****Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* 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. The schedules of budgeted, reported and allowable costs and the combined schedule of budgeted, reported and allowable costs with funding reconciliation, as required by the Pennsylvania Coalition Against Domestic Violence and Pennsylvania Department of Human Services, are presented for additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated, in all material aspects, 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 October 29, 2019, on our consideration of Turning Point of Lehigh Valley, Inc.'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 Turning Point of Lehigh Valley, Inc.'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 Turning Point of Lehigh Valley, Inc.'s internal control over financial reporting and compliance.

*BBD, LLP.*

**Philadelphia, Pennsylvania**  
**October 29, 2019**

# TURNING POINT OF LEHIGH VALLEY, INC.

## STATEMENTS OF FINANCIAL POSITION

June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 470,037	\$ 469,535
Certificates of deposit	521,156	513,995
Accounts receivable		
Grants receivable	326,744	408,705
Other	64	6,066
Prepaid expenses	7,226	18,490
Investments	784,832	746,603
Property and equipment, net	762,808	795,527
Beneficial interest in perpetual trust	<u>165,386</u>	<u>143,957</u>
<b>Total assets</b>	<u>\$ 3,038,253</u>	<u>\$ 3,102,878</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 29,966	\$ 28,443
Accrued payroll and payroll taxes	<u>81,621</u>	<u>67,560</u>
<b>Total liabilities</b>	<u>111,587</u>	<u>96,003</u>
 <b>NET ASSETS</b>		
Without donor restrictions		
Undesignated	2,446,584	2,543,645
Board designated - capital reserve	<u>100,000</u>	<u>100,000</u>
Total	2,546,584	2,643,645
With donor restrictions	<u>380,082</u>	<u>363,230</u>
<b>Total net assets</b>	<u>2,926,666</u>	<u>3,006,875</u>
 <b>Total liabilities and net assets</b>	<u>\$ 3,038,253</u>	<u>\$ 3,102,878</u>

See accompanying notes

# TURNING POINT OF LEHIGH VALLEY, INC.

## STATEMENT OF ACTIVITIES

Year ended June 30, 2019 with comparative totals for 2018

	Without Donor Restrictions	With Donor Restrictions	Totals	
			2019	2018
<b>REVENUE AND SUPPORT</b>				
Government grants	\$ 1,636,405	\$ -	\$ 1,636,405	\$ 1,364,309
Contributions	505,024	-	505,024	490,232
Special events - net of expenses	21,991	-	21,991	15,307
Investment income	40,695	10,307	51,002	53,981
Miscellaneous	4,306	-	4,306	23,917
Endowment spending policy distribution	14,884	(14,884)	-	-
Change in the value of beneficial interest in perpetual trust	-	21,429	21,429	2,917
<b>Total revenue and support</b>	<u>2,223,305</u>	<u>16,852</u>	<u>2,240,157</u>	<u>1,950,663</u>
<b>EXPENSES</b>				
Program services	1,742,937	-	1,742,937	1,320,566
Support services				
Management and general	501,443	-	501,443	613,699
Fundraising	75,986	-	75,986	101,155
<b>Total expenses</b>	<u>2,320,366</u>	<u>-</u>	<u>2,320,366</u>	<u>2,035,420</u>
<b>CHANGE IN NET ASSETS</b>	(97,061)	16,852	(80,209)	(84,757)
<b>NET ASSETS</b>				
Beginning of year	<u>2,643,645</u>	<u>363,230</u>	<u>3,006,875</u>	<u>3,091,632</u>
<b>End of year</b>	<u>\$ 2,546,584</u>	<u>\$ 380,082</u>	<u>\$ 2,926,666</u>	<u>\$ 3,006,875</u>

See accompanying notes

**TURNING POINT OF LEHIGH VALLEY, INC.****STATEMENT OF ACTIVITIES**

Year ended June 30, 2018

	<b><u>Without Donor Restrictions</u></b>	<b><u>With Donor Restrictions</u></b>	<b><u>Total</u></b>
<b>REVENUE AND SUPPORT</b>			
Government grants	\$ 1,364,309	\$ -	\$ 1,364,309
Contributions	490,232	-	490,232
Special events - net of expenses	15,307	-	15,307
Investment income	39,984	13,997	53,981
Miscellaneous	23,917	-	23,917
Endowment spending policy distribution	16,504	(16,504)	-
Change in the value of beneficial interest in perpetual trust	-	2,917	2,917
<b>Total revenue and support</b>	<b><u>1,950,253</u></b>	<b><u>410</u></b>	<b><u>1,950,663</u></b>
<b>EXPENSES</b>			
Program services	1,320,566	-	1,320,566
Support services			
Management and general	613,699	-	613,699
Fundraising	101,155	-	101,155
<b>Total expenses</b>	<b><u>2,035,420</u></b>	<b><u>-</u></b>	<b><u>2,035,420</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>(85,167)</b>	<b>410</b>	<b>(84,757)</b>
<b>NET ASSETS</b>			
Beginning of year	<u>2,728,812</u>	<u>362,820</u>	<u>3,091,632</u>
<b>End of year</b>	<b><u>\$ 2,643,645</u></b>	<b><u>\$ 363,230</u></b>	<b><u>\$ 3,006,875</u></b>

See accompanying notes

# TURNING POINT OF LEHIGH VALLEY, INC.

## STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2019 with comparative totals for 2018

	Program Services	Support Services		Total	
		Management and General	Fundraising	2019	2018
Salaries	\$ 840,918	\$ 261,023	\$ 46,685	\$ 1,148,626	\$ 1,065,064
Payroll taxes	55,163	46,017	3,571	104,751	95,125
Employee benefits	195,878	54,102	2,709	252,689	205,170
Bad debt expense	-	-	-	-	12,000
Depreciation	63,848	-	-	63,848	62,265
Direct assistance	316,429	250	-	316,679	139,790
Dues and subscriptions	-	16,938	66	17,004	1,870
Equipment maintenance and repair	42,206	3,606	14	45,826	49,196
Insurance	15,021	11,249	-	26,270	20,207
Marketing	5,654	1,500	4,921	12,075	-
Miscellaneous	17,099	7,624	1,420	26,143	29,855
Occupancy	82,121	8,589	-	90,710	83,567
Postage	448	666	4,997	6,111	5,889
Printing	5,589	1,060	9,080	15,729	15,043
Professional fees	49,099	72,818	2,267	124,184	180,719
Supplies	21,468	4,667	42	26,177	28,664
Telecommunications	13,717	7,317	-	21,034	19,151
Travel, meals and training	18,279	4,017	214	22,510	21,845
<b>Total expenses</b>	<b>\$ 1,742,937</b>	<b>\$ 501,443</b>	<b>\$ 75,986</b>	<b>\$ 2,320,366</b>	<b>\$ 2,035,420</b>

See accompanying notes



**TURNING POINT OF LEHIGH VALLEY, INC.****STATEMENT OF FUNCTIONAL EXPENSES**

Year ended June 30, 2018

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		<u>Support Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 733,869	\$ 270,376	\$ 60,819	\$ 1,065,064
Payroll taxes	67,178	22,886	5,061	95,125
Employee benefits	137,230	64,281	3,659	205,170
Bad debt expense	-	12,000	-	12,000
Depreciation	62,265	-	-	62,265
Direct assistance	139,190	600	-	139,790
Dues and subscriptions	162	1,695	13	1,870
Equipment maintenance and repair	39,931	8,968	297	49,196
Insurance	15,650	3,890	667	20,207
Miscellaneous	2,349	16,896	10,610	29,855
Occupancy	62,314	19,090	2,163	83,567
Postage	787	1,028	4,074	5,889
Printing	5,470	281	9,292	15,043
Professional fees	209	177,751	2,759	180,719
Supplies	21,861	5,741	1,062	28,664
Telecommunications	14,832	3,687	632	19,151
Travel, meals and training	17,269	4,529	47	21,845
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenses</b>	<b><u>\$ 1,320,566</u></b>	<b><u>\$ 613,699</u></b>	<b><u>\$ 101,155</u></b>	<b><u>\$ 2,035,420</u></b>

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*See accompanying notes*

# TURNING POINT OF LEHIGH VALLEY, INC.

## STATEMENTS OF CASH FLOWS

Years ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<i>Change in net assets</i>	\$ (80,209)	\$ (84,757)
<i>Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities</i>		
Depreciation	63,848	62,265
Bad debt expense	-	12,000
Net realized and unrealized gain on investments	(24,411)	(33,466)
Change in value of beneficial interest in perpetual trust	(21,429)	(2,917)
(Increase) decrease in		
Accounts receivable	87,963	96,963
Prepaid expenses	11,264	3,637
Increase (decrease) in		
Accounts payable	1,523	15,396
Accrued payroll and payroll taxes	14,061	11,830
<b>Net cash provided by operating activities</b>	<u>52,610</u>	<u>80,951</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of certificates of deposit	(7,161)	(5,660)
Purchase of property and equipment	(31,129)	(84,323)
Purchase of investments	(481,109)	(617,317)
Proceeds from sale of investments	<u>467,291</u>	<u>603,707</u>
<b>Net cash used for investing activities</b>	<u>(52,108)</u>	<u>(103,593)</u>
<b>Net change in cash</b>	502	(22,642)
<b>CASH</b>		
Beginning of year	<u>469,535</u>	<u>492,177</u>
<b>End of year</b>	<u>\$ 470,037</u>	<u>\$ 469,535</u>

See accompanying notes

# TURNING POINT OF LEHIGH VALLEY, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

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### (1) NATURE OF OPERATIONS

Turning Point of Lehigh Valley, Inc. (the "**Organization**") is a nonprofit organization incorporated on July 1, 1977, under the laws of the Commonwealth of Pennsylvania. The Organization provides support and emergency services to victims of domestic violence. Services are provided in Lehigh and Northampton counties and reach over 2,500 people a year. Services include a 24-hour helpline, safe house, counseling, support groups, court advocacy, community outreach, preventive education and medical advocacy.

### (2) SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

#### **Basis of Presentation**

The Organization reports information regarding its financial position and activities according to the following classes of net assets:

##### ***Without donor restrictions***

Net assets that are not subject to donor-imposed restrictions. The Board has designated a portion of its net assets without donor restriction for unanticipated and emergency capital expenditures.

##### ***With donor restrictions***

Net assets that are subject to donor-imposed restrictions that will be satisfied by actions of the Organization and/or the passage of time. When a restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Also included in this category are net assets subject to donor-imposed restrictions that require the net assets to be maintained indefinitely while permitting the Organization to expend the income generated in accordance with the provisions of the contribution.

#### **Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

#### **Fair Value Measurements of Assets and Liabilities**

Generally accepted accounting principles ("**GAAP**") define fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Organization. Unobservable inputs reflect the Organization's assumptions about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

# TURNING POINT OF LEHIGH VALLEY, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

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**Level 1** – Valuations based on quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these assets and liabilities does not entail a significant degree of judgment.

**Level 2** – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

**Level 3** – Valuations based on inputs that are unobservable, that is, inputs that reflect the Organization's own assumptions.

### **Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Management has determined that there is no allowance necessary at June 30, 2019 and 2018. The Organization does not charge interest on outstanding balances.

### **Investments**

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value, with gains and losses included in the statement of activities. Investment income is recorded as earned.

The Organization invests in a professionally-managed portfolio that contains various types of investments (**See Note 4**). Such investments are exposed to market and credit risk. Due to the level of risk associated with such investments, and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that the amounts reported in the financial statements could change materially in the near term.

### **Property and Equipment**

Property and equipment are recorded at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the assets. The Organization capitalizes all items acquired with a cost or value of \$5,000 or more and a useful life greater than one year. Contributions of donated items are recorded at their fair value in the period received. Estimated useful lives of the assets are as follows:

Buildings and improvements	5 – 40 years
Equipment	3 – 7 years

### **Beneficial Interest in Perpetual Trust**

The Organization is the beneficiary of an irrevocable perpetual trust arrangement, which is held by a bank. The Organization recorded this trust agreement in accordance with the American Institute of Certified Public Accountants' *Accounting and Auditing Guide for Not-for-Profit Organizations* ("**Audit Guide**"). The *Audit Guide* requires the beneficiaries of perpetual trusts held by third parties to record the net assets as with donor restrictions. The value of this asset is required to be measured using the present value of future cash receipts. The market value of the pro rata ownership portion of the trust's assets is used as an approximation of the present value of future receipts.

The beneficial interest in perpetual trust is measured at fair value on a recurring basis using level 3 inputs.

### **Contributions**

Contributions received are recorded as net assets without donor restrictions or with donor restrictions depending on the absence or existence and nature of any donor restrictions. Donor-restricted contributions whose restrictions are satisfied in the same period are reported as without donor restrictions.

# TURNING POINT OF LEHIGH VALLEY, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

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Unconditional contributions are recognized as revenue when the related promise to give is received. Conditional contributions are recognized as revenue when the conditions are satisfied.

### **Government Grants**

Government grants are recognized as revenue as the services are performed.

### **Contributed Services**

The Organization receives donated services from unpaid volunteers who assist in its operations. No amounts have been recognized in the statement of activities because criteria for recognition have not been satisfied. The Organization received approximately 13,400 volunteer hours during the year ended June 30, 2019.

### **Donated Materials and Supplies**

Donated materials and supplies are recorded as contributions at their estimated values at the date of receipt. Donated materials and supplies for the years ended June 30, 2019 and 2018 were \$214,336 and \$70,219, respectively.

### **Functional Allocation of Expenses**

The costs of providing the program and support services have been presented on a functional basis in the statements of activities and functional expenses. Expenses directly attributable to a specific functional area are reported as expenses of that functional area. Expenses not directly attributable to a specific functional area are allocated. Significant expenses that are allocated include salaries, employee benefits and payroll taxes which are allocated to functional areas based on estimates of time and effort.

### **Income Tax Status**

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi) and has been classified as an organization other than a private foundation under Section 509(a).

GAAP requires entities to evaluate, measure, recognize and disclose any uncertain tax positions. GAAP prescribes a minimum recognition threshold that a tax position is required to meet in order to be recognized in the financial statements. The Organization believes that it had no uncertain tax positions.

### **Concentration of Credit Risk**

Financial instruments that potentially subject the Organization to concentration of credit risk are cash and accounts receivable. The Organization maintains its cash accounts at various financial institutions. At times, these accounts may exceed federally-insured limits. The Organization has not experienced any losses in these accounts. Accounts receivable are due primarily from two government agencies and are expected to be collected during the year ended June 30, 2020.

### **Concentration of Revenue**

The Organization received 70% and 68% of its total revenue and support from two governmental agencies for the years ended June 30, 2019 and 2018, respectively.

### **Accounting Pronouncements Adopted**

On August 18, 2016, the Financial Accounting Standards Board ("**FASB**") issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The Organization has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to the comparative period presented. The new standards change the following aspects of the Organization's financial statements:

# TURNING POINT OF LEHIGH VALLEY, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements include a new disclosure about liquidity and availability of resources (**Note 11**).

### (3) GRANTS AND CONTRACTS RECEIVABLE

The Organization's grants receivable consisted of the following at June 30,:

	<u>2019</u>	<u>2018</u>
Pennsylvania Coalition Against Domestic Violence	\$ 54,269	\$ 98,297
Pennsylvania Commission on Crime and Delinquency	257,640	301,475
Other	<u>14,835</u>	<u>8,933</u>
	<u>\$326,744</u>	<u>\$408,705</u>

### (4) INVESTMENTS

Investments at June 30, consisted of the following:

	<u>2019</u>	<u>2018</u>
Money market funds	\$ 12,582	\$ 12,178
Common stocks	186,336	144,143
Equity exchange-traded funds	111,179	113,135
Mutual funds		
Fixed income	316,224	293,230
Equities	<u>158,511</u>	<u>183,917</u>
	<u>\$784,832</u>	<u>\$746,603</u>

Investments are measured at fair value on a recurring basis using level 1 inputs.

Investment income for the year ended June 30, was comprised of the following:

	<u>2019</u>	<u>2018</u>
Interest and dividends	\$ 27,755	\$ 21,717
Distributions from perpetual trust	5,600	5,600
Investment management fees	(6,764)	(6,802)
Net realized and unrealized gain	<u>24,411</u>	<u>33,466</u>
	<u>\$ 51,002</u>	<u>\$ 53,981</u>

### (5) PROPERTY AND EQUIPMENT

Property and equipment at June 30, consisted of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 76,578	\$ 76,578
Buildings and improvements	1,510,128	1,495,982
Equipment	<u>152,672</u>	<u>135,689</u>
	1,739,378	1,708,249
Less accumulated depreciation	<u>(976,570)</u>	<u>(912,722)</u>
	<u>\$ 762,808</u>	<u>\$ 795,527</u>

# TURNING POINT OF LEHIGH VALLEY, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

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### (6) LINE OF CREDIT

The Organization has a line of credit with a limit of \$150,000 and an annual interest rate based on prime rate (prime rate as of June 30, 2019 was 5.5%). The line of credit is secured by the assets of the Organization. The line of credit has a maturity date of November 1, 2019. At June 30, 2019, there was no outstanding balance due on the line of credit.

### (7) NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following:

	<u>2019</u>	<u>2018</u>
Net assets to be maintained indefinitely		
Endowment fund	\$214,696	\$219,273
Beneficial interest in perpetual trust	<u>165,386</u>	<u>143,957</u>
	<u>\$380,082</u>	<u>\$363,230</u>

### (8) PENSION PLAN

The Organization offers a 403(b) retirement plan to its employees. The plan covers qualified employees. The amount of contributions by the Organization is determined by management and the Board of Directors based on the availability of funds. Employer contributions for the years ended June 30, 2019 and 2018 were \$853 and \$-0-, respectively.

### (9) ENDOWMENT FUND

An accounting standard exists which provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act ("**UPMIFA**"). The Organization is not subject to this guidance since Pennsylvania has not enacted a version of UPMIFA. The standard also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and unrestricted endowment funds) whether or not the organization is subject to UPMIFA.

In accordance with Pennsylvania statutes, the Organization is allowed to adopt investment and spending policies for its endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowments while seeking to maintain the purchasing power of these endowment assets over the long-term. The Organization's spending and investment policies would work together to achieve this objective. The investment policy would establish an achievable return objective through diversification of asset classes. The spending policy was to distribute an amount equal to 7% of a moving three-year average of the fair value of the endowment fund for the years ended June 30, 2019 and 2018.

Changes in the endowment assets for the years ended June 30, 2019 and 2018 is as follows:

	<u>With Donor Restrictions</u>	
	<u>2019</u>	<u>2018</u>
Endowment assets, beginning of year	\$219,273	\$221,780
Investment income	10,307	13,997
Spending policy distribution	<u>(14,884)</u>	<u>(16,504)</u>
Endowment assets, end of year	<u>\$214,696</u>	<u>\$219,273</u>

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# TURNING POINT OF LEHIGH VALLEY, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

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### (10) SUPPLEMENTARY INFORMATION REQUIRED BY THE PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ("PCADV")

The total amount spent by the Organization for its domestic violence program was \$2,244,380 for 2019.

The Organization satisfied the match requirements of the PCADV contracts.

Investment income was used for domestic violence contract related expenditures.

The Organization expended \$1,049,129 of federal financing assistance during the year ended June 30, 2019.

Cost allocation plan was in compliance with Uniform Guidance.

### (11) LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of the statement of financial position date, which has been reduced by financial assets not available within one year.

Cash	\$ 470,037
Certificates of deposit	521,156
Accounts receivable	326,808
Investments	<u>784,832</u>
Total financial assets	2,102,833
Less: financial assets not available for general operations within one year	
Restricted by board for future uses	(100,000)
Restricted by donor to be maintained indefinitely	<u>(214,696)</u>
Total financial assets available within one year	<u>\$1,788,137</u>

#### Liquidity Management

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash, money market funds, marketable debt and equity securities, and a line of credit. See Note 6 for information about the Organization's line of credit.

### (12) SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 29, 2019, the date on which the financial statements were available to be issued. No material subsequent events have occurred since June 30, 2019 that required recognition or disclosure in the financial statements.



## **ADDITIONAL INFORMATION**

# TURNING POINT OF LEHIGH VALLEY, INC.

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2019

<u>Federal Grantor/Pass Through Grantor/ Program Title</u>	<u>CFDA Number</u>	<u>Pass- Through Grantor's Number</u>	<u>Award Period</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b><u>U.S. Department of Health and Human Services</u></b>					
<b>Pass-Through Pennsylvania Coalition Against Domestic Violence</b>					
Family Violence Prevention and Services	93.671	52-39	07/01/18-06/30/19	\$ 102,030	\$ -
Social Service Block Grant	93.667	52-39	07/01/18-06/30/19	90,820	-
<b>Total U.S. Department of Health and Human Services</b>				<u>192,850</u>	<u>-</u>
<b><u>U.S. Department of Justice</u></b>					
<b>Pass-Through Pennsylvania Commission on Crime and Delinquency</b>					
Crime Victim Assistance	16.575	26631	07/01/18-06/30/19	<u>821,818</u>	<u>-</u>
<b>Pass-Through Pennsylvania Commission of Crime and Delinquency,     County of Lehigh</b>					
Violence Against Women Formula Grant	16.588	2015-VA-07-26305	01/01/18-12/31/18	15,526	-
Violence Against Women Formula Grant	16.588	2019-VA-01/02/03-2877	01/01/19-12/31/19	<u>16,489</u>	<u>-</u>
<b>Total CFDA 16.588</b>				<u>32,015</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>				<u>853,833</u>	<u>-</u>
<b><u>U.S. Department of Homeland Security</u></b>					
<b>Pass-Through Community Action Committee of the Lehigh Valley</b>					
Emergency Food and Shelter National Board Program	97.024	N/A	07/01/18-06/30/19	<u>2,446</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 1,049,129</u>	<u>\$ -</u>

# **TURNING POINT OF LEHIGH VALLEY, INC.**

## **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**June 30, 2019**

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### **(1) GENERAL INFORMATION**

The accompanying schedule of expenditures of federal awards presents the activities in all the federal awards programs of Turning Point of Lehigh Valley, Inc. All government financial assistance received directly from federal agencies, as well as financial assistance passed through other governmental agencies or not-for-profit organizations, are included on the schedule.

### **(2) BASIS OF ACCOUNTING**

The schedule of expenditures of federal awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to funding sources on either a cash or modified accrual basis of accounting.

### **(3) RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal awards expenditures are reported on the statement of activities. In certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported in the schedule of expenditures of federal awards, because program expenditures exceeding grant or contract budget limitations are not reflected on the schedule of expenditures of federal awards.

### **(4) INDIRECT COSTS**

Turning Point of Lehigh Valley, Inc. has not elected to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

**TURNING POINT OF LEHIGH VALLEY, INC.**

***SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS***

**June 30, 2019**

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None noted.



**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**

**INDEPENDENT AUDITOR'S REPORT**

**Board of Directors  
Turning Point of Lehigh Valley, Inc.  
Allentown, Pennsylvania**

We have audited, in accordance with U.S. generally accepted auditing standards 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 Turning Point of Lehigh Valley, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Turning Point of Lehigh Valley, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Turning Point of Lehigh Valley, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Turning Point of Lehigh Valley, Inc.'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 a material weakness. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*BBD, LLP.*

**Philadelphia, Pennsylvania  
October 29, 2019**



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE  
INDEPENDENT AUDITOR'S REPORT**

**Board of Directors  
Turning Point of Lehigh Valley, Inc.  
Allentown, Pennsylvania**

**Report on Compliance for Major Federal Program**

We have audited Turning Point of Lehigh Valley, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Turning Point of Lehigh Valley, Inc.'s major federal program for the year ended June 30, 2019. Turning Point of Lehigh Valley, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for Turning Point of Lehigh Valley, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Turning Point of Lehigh Valley, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Turning Point of Lehigh Valley, Inc.'s compliance.

**Opinion on Major Federal Program**

In our opinion, Turning Point of Lehigh Valley, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

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

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

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

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

*BBD, LLP.*

**Philadelphia, Pennsylvania  
October 29, 2019**



# **TURNING POINT OF LEHIGH VALLEY, INC.**

## ***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

**Year ended June 30, 2019**

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### **SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Turning Point of Lehigh Valley, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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.
3. No instances of noncompliance material to the financial statements of Turning Point of Lehigh Valley, Inc. were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award program are reported in the report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal programs for Turning Point of Lehigh Valley, Inc. expresses an unmodified opinion on all major federal programs.
6. There are no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs were:
  - U.S. Department of Justice
  - Victims of Crime Act – CFDA Number 16.575
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Turning Point of Lehigh Valley, Inc. did not qualify as a low-risk auditee.

### **FINDINGS—FINANCIAL STATEMENT AUDIT**

None

### **FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAM AUDIT**

None

# TURNING POINT OF LEHIGH VALLEY, INC.

TITLE XX CONTRACT 5239

## SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2019

Budget categories	Approved Budget	Reported Costs	Allowable Costs	(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 29,543	\$30,250	\$30,250	\$(707)	\$ -
Benefits	9,438	8,711	8,711	727	-
<b>Total personnel</b>	<u>38,981</u>	<u>38,961</u>	<u>38,961</u>	<u>20</u>	<u>-</u>
<b>Operations</b>					
Advertising	170	187	187	(17)	-
Communications	452	497	497	(45)	-
Equipment maintenance and rental	271	255	255	16	-
Insurance	449	410	410	39	-
Maintenance	624	686	686	(62)	-
Postage	75	83	83	(8)	-
Printing	580	477	477	103	-
Professional fees/Contracted Services	3,431	3,484	3,484	(53)	-
Staff Development	179	148	148	31	-
Supplies	745	772	772	(27)	-
Travel	717	685	685	32	-
Utilities	309	338	338	(29)	-
<b>Total operations</b>	<u>8,002</u>	<u>8,022</u>	<u>8,022</u>	<u>(20)</u>	<u>-</u>
	<u>\$ 46,983</u>	<u>\$ 46,983</u>	<u>\$ 46,983</u>	<u>\$ -</u>	<u>\$ -</u>

# TURNING POINT OF LEHIGH VALLEY, INC.

## ACT 44 CONTRACT 5239

### SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2019

Budget categories	Approved Budget	Reported Costs	Allowable Costs	(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 309,110	\$308,410	\$308,410	\$ 700	\$ -
Benefits	98,724	98,809	98,809	(85)	-
<b>Total personnel</b>	<u>407,834</u>	<u>407,219</u>	<u>407,219</u>	<u>615</u>	<u>-</u>
<b>Operations</b>					
Advertising	1,770	1,946	1,946	(176)	-
Communications	4,706	5,177	5,177	(471)	-
Equipment maintenance and rental	2,852	2,664	2,664	188	-
Insurance	4,702	4,291	4,291	411	-
Maintenance	6,500	7,150	7,150	(650)	-
Postage	762	837	837	(75)	-
Printing	6,115	5,056	5,056	1,059	-
Professional fees/Contracted Services	35,818	36,407	36,407	(589)	-
Staff Development	1,889	1,542	1,542	347	-
Supplies	7,818	8,061	8,061	(243)	-
Travel	7,485	7,582	7,582	(97)	-
Utilities	3,193	3,512	3,512	(319)	-
<b>Total operations</b>	<u>83,610</u>	<u>84,225</u>	<u>84,225</u>	<u>(615)</u>	<u>-</u>
	<u>\$ 491,444</u>	<u>\$ 491,444</u>	<u>\$ 491,444</u>	<u>\$ -</u>	<u>\$ -</u>

# TURNING POINT OF LEHIGH VALLEY, INC.

FVPS CONTRACT 5239

## SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2019

Budget categories	Approved Budget	Reported Costs	Allowable Costs	(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 64,169	\$ 64,606	\$ 64,606	\$(437)	\$ -
Benefits	20,497	20,515	20,515	(18)	-
<b>Total personnel</b>	<u>84,666</u>	<u>85,121</u>	<u>85,121</u>	<u>(455)</u>	<u>-</u>
<b>Operations</b>					
Advertising	370	407	407	(37)	-
Communications	981	1,079	1,079	(98)	-
Equipment maintenance and rental	591	553	553	38	-
Insurance	976	890	890	86	-
Maintenance	1,353	1,434	1,434	(81)	-
Postage	160	174	174	(14)	-
Printing	1,269	1,044	1,044	225	-
Professional fees/Contracted Services	7,430	7,163	7,163	267	-
Staff Development	392	319	319	73	-
Supplies	1,626	1,622	1,622	4	-
Travel	1,555	1,497	1,497	58	-
Utilities	661	727	727	(66)	-
<b>Total operations</b>	<u>17,364</u>	<u>16,909</u>	<u>16,909</u>	<u>455</u>	<u>-</u>
	<u>\$ 102,030</u>	<u>\$ 102,030</u>	<u>\$ 102,030</u>	<u>\$ -</u>	<u>\$ -</u>

# TURNING POINT OF LEHIGH VALLEY, INC.

## MARRIAGE LICENSE FEES - ACT 222 CONTRACT 5239 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2019

Budget categories	Approved Budget	Reported Costs	Allowable Costs	(Over) Under Budget	Questioned Costs
<b>Personnel</b>					
Salaries	\$ 33,087	\$33,057	\$33,057	\$ 30	\$ -
Benefits	10,573	10,581	10,581	(8)	-
<b>Total personnel</b>	<u>43,660</u>	<u>43,638</u>	<u>43,638</u>	<u>22</u>	<u>-</u>
<b>Operations</b>					
Advertising	190	209	209	(19)	-
Communications	508	559	559	(51)	-
Equipment maintenance and rental	305	286	286	19	-
Insurance	502	454	454	48	-
Maintenance	695	764	764	(69)	-
Postage	83	87	87	(4)	-
Printing	654	541	541	113	-
Professional fees/Contracted Services	3,823	3,889	3,889	(66)	-
Staff Development	202	166	166	36	-
Supplies	832	859	859	(27)	-
Travel	803	771	771	32	-
Utilities	339	373	373	(34)	-
<b>Total operations</b>	<u>8,936</u>	<u>8,958</u>	<u>8,958</u>	<u>(22)</u>	<u>-</u>
	<u>\$ 52,596</u>	<u>\$ 52,596</u>	<u>\$ 52,596</u>	<u>\$ -</u>	<u>\$ -</u>

**TURNING POINT OF LEHIGH VALLEY, INC.****MEDICAL ADVOCACY - ACT 44 CONTRACT 5239****SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**

Year ended June 30, 2019

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<b>Budget categories</b>	<b><u>Approved Budget</u></b>	<b><u>Reported Costs</u></b>	<b><u>Allowable Costs</u></b>	<b><u>(Over) Under Budget</u></b>	<b><u>Questioned Costs</u></b>
<b>Personnel</b>					
Salaries	\$ 17,144	\$ 16,906	\$16,906	\$ 238	\$ -
Benefits	<u>2,382</u>	<u>2,620</u>	<u>2,620</u>	<u>(238)</u>	<u>-</u>
	<u>\$ 19,526</u>	<u>\$ 19,526</u>	<u>\$ 19,526</u>	<u>\$ -</u>	<u>\$ -</u>

**TURNING POINT OF LEHIGH VALLEY, INC.**

**SSBG - RELOCATION CONTRACT 5239**

**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**

**Year ended June 30, 2019**

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	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
<b>Budget categories</b>					
<b>Operations</b>	<u>\$43,837</u>	<u>\$43,837</u>	<u>\$43,837</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$43,837</u>	<u>\$43,837</u>	<u>\$43,837</u>	<u>\$ -</u>	<u>\$ -</u>

# TURNING POINT OF LEHIGH VALLEY, INC.

## PA COALITION AGAINST DOMESTIC VIOLENCE CONTRACT 5239 COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION

Year ended June 30, 2019

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
<b>Budget categories</b>					
<b>Title XX</b>					
Personnel	\$ 38,981	\$ 38,961	\$ 38,961	\$ 20	\$ -
Operations	8,002	8,022	8,022	(20)	-
<b>Act 44</b>					
Personnel	407,834	407,219	407,219	615	-
Operations	83,610	84,225	84,225	(615)	-
<b>FVPS</b>					
Personnel	84,666	85,121	85,121	(455)	-
Operations	17,364	16,909	16,909	455	-
<b>Act 222</b>					
Personnel	43,660	43,638	43,638	22	-
Operations	8,936	8,958	8,958	(22)	-
<b>Act 44 - Medical Advocacy</b>					
Personnel	19,526	19,526	19,526	-	-
Operations	-	-	-	-	-
<b>SSBG - Relocation</b>					
Personnel	-	-	-	-	-
Operations	43,837	43,837	43,837	-	-
	<u>\$ 756,416</u>	<u>\$ 756,416</u>	<u>\$ 756,416</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Funding reconciliation</b>					
Approved contract, received as of June 30, 2019				\$ 702,146	
Approved contract, receivable as of June 30, 2019				54,270	
Total contract					\$ 756,416
Allowable costs				756,416	
Questioned costs				-	
Total costs					<u>756,416</u>
Due to (from) PA Coalition Against Domestic Violence					<u>\$ -</u>