

Turning Point of Lehigh Valley, Inc.

Financial Statements
Years Ended June 30, 2021 and 2020



1835 Market Street, 3rd Floor
Philadelphia, PA 19103

215/567-7770 | bbdcpa.com

TURNING POINT OF LEHIGH VALLEY, INC.

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
<i>Statements of Financial Position</i>	3
<i>Statements of Activities</i>	4
<i>Statements of Functional Expenses</i>	6
<i>Statements of Cash Flows</i>	8
<i>Notes to Financial Statements</i>	9
ADDITIONAL INFORMATION	
<i>Schedule of Expenditures of Federal Awards</i>	16
<i>Notes to Schedule of Expenditures of Federal Awards</i>	17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	18
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	19
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	21
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	23
SCHEDULES OF BUDGETED, REPORTED AND ALLOWABLE COSTS	24
COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION	30



INDEPENDENT AUDITOR'S REPORT

**Board 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, 2021 and 2020, 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, 2021 and 2020, 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 15, 2021, 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 15, 2021**

TURNING POINT OF LEHIGH VALLEY, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 378,464	\$ 728,912
Accounts receivable		
Grants receivable	507,943	320,954
Other	-	10,175
Prepaid expenses	29,754	15,319
Investments and certificates of deposit	1,695,488	1,384,320
Property and equipment, net	695,056	704,058
Beneficial interest in perpetual trust	<u>205,083</u>	<u>167,133</u>
Total assets	<u>\$ 3,511,788</u>	<u>\$ 3,330,871</u>
LIABILITIES		
Accounts payable	\$ 46,024	\$ 77,974
Accrued payroll and payroll taxes	95,264	94,619
Loan payable - Paycheck Protection Program	<u>-</u>	<u>274,885</u>
Total liabilities	<u>141,288</u>	<u>447,478</u>
NET ASSETS		
Without donor restrictions		
Undesignated	2,760,041	2,366,599
Board designated - capital reserve	<u>100,000</u>	<u>100,000</u>
Total	2,860,041	2,466,599
With donor restrictions	<u>510,459</u>	<u>416,794</u>
Total net assets	<u>3,370,500</u>	<u>2,883,393</u>
Total liabilities and net assets	<u>\$ 3,511,788</u>	<u>\$ 3,330,871</u>

See accompanying notes

TURNING POINT OF LEHIGH VALLEY, INC.

STATEMENT OF ACTIVITIES

Year ended June 30, 2021 with comparative totals for 2020

	Without Donor Restrictions	With Donor Restrictions	Totals	
			2021	2020
REVENUE AND SUPPORT				
Government grants	\$ 2,118,137	\$ -	\$ 2,118,137	\$ 1,661,350
Contributions	515,364	35,600	550,964	569,305
Special events	39,158	-	39,158	-
Miscellaneous	10,545	-	10,545	873
Distributions from perpetual trust	8,903	-	8,903	6,250
Endowment spending policy distribution	10,876	(10,876)	-	-
Net assets released from restrictions	17,264	(17,264)	-	-
Total revenue and support	<u>2,720,247</u>	<u>7,460</u>	<u>2,727,707</u>	<u>2,237,778</u>
EXPENSES				
Program services	2,020,746	-	2,020,746	1,837,687
Support services				
Management and general	682,848	-	682,848	498,535
Fundraising	61,018	-	61,018	24,908
Total expenses	<u>2,764,612</u>	<u>-</u>	<u>2,764,612</u>	<u>2,361,130</u>
CHANGE IN NET ASSETS BEFORE OTHER CHANGES	(44,365)	7,460	(36,905)	(123,352)
Other changes in net assets				
Loan forgiveness - Paycheck Protection Program	274,885	-	274,885	-
Investment income	162,922	48,255	211,177	78,332
Change in the value of beneficial interest in perpetual trust	-	37,950	37,950	1,747
	<u>437,807</u>	<u>86,205</u>	<u>524,012</u>	<u>80,079</u>
CHANGE IN NET ASSETS	393,442	93,665	487,107	(43,273)
NET ASSETS				
Beginning of year	<u>2,466,599</u>	<u>416,794</u>	<u>2,883,393</u>	<u>2,926,666</u>
End of year	<u>\$ 2,860,041</u>	<u>\$ 510,459</u>	<u>\$ 3,370,500</u>	<u>\$ 2,883,393</u>

See accompanying notes

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

Year ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Government grants	\$ 1,661,350	\$ -	\$ 1,661,350
Contributions	532,305	37,000	569,305
Miscellaneous	873	-	873
Distributions from perpetual trust	6,250	-	6,250
Endowment spending policy distribution	10,934	(10,934)	-
Net assets released from restrictions	5,909	(5,909)	-
Total revenue and support	<u>2,217,621</u>	<u>20,157</u>	<u>2,237,778</u>
EXPENSES			
Program services	1,837,687	-	1,837,687
Support services			
Management and general	498,535	-	498,535
Fundraising	24,908	-	24,908
Total expenses	<u>2,361,130</u>	<u>-</u>	<u>2,361,130</u>
CHANGE IN NET ASSETS BEFORE OTHER CHANGES	(143,509)	20,157	(123,352)
Other changes in net assets			
Investment income	63,524	14,808	78,332
Change in the value of beneficial interest in perpetual trust	-	1,747	1,747
	<u>63,524</u>	<u>16,555</u>	<u>80,079</u>
CHANGE IN NET ASSETS	(79,985)	36,712	(43,273)
NET ASSETS			
Beginning of year	<u>2,546,584</u>	<u>380,082</u>	<u>2,926,666</u>
End of year	<u>\$ 2,466,599</u>	<u>\$ 416,794</u>	<u>\$ 2,883,393</u>

See accompanying notes

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

Year ended June 30, 2021 with comparative totals for 2020

	Program Services	Support Services		Total	
		Management and General	Fundraising	2021	2020
Salaries	\$ 915,904	\$ 266,039	\$ 36,388	\$ 1,218,331	\$ 1,175,425
Payroll taxes and employee benefits	214,288	74,461	9,375	298,124	354,413
Depreciation	-	63,713	-	63,713	58,750
Direct assistance	630,041	-	-	630,041	333,143
Dues and subscriptions	26,824	25,098	4,825	56,747	17,781
Equipment maintenance and repair	34,701	9,470	-	44,171	50,989
Insurance	13,117	17,719	524	31,360	28,070
Marketing	15,681	-	-	15,681	10,728
Miscellaneous	1,064	3,882	1,633	6,579	5,611
Occupancy	61,145	17,513	25	78,683	71,787
Postage	726	769	2,534	4,029	3,932
Printing	9,995	4,781	4,395	19,171	17,003
Professional fees	29,258	172,857	868	202,983	108,770
Supplies	41,944	8,245	341	50,530	80,297
Telecommunications	15,947	10,306	-	26,253	28,170
Travel, meals and training	10,111	7,995	110	18,216	16,261
Total expenses	\$ 2,020,746	\$ 682,848	\$ 61,018	\$ 2,764,612	\$ 2,361,130

See accompanying notes

TURNING POINT OF LEHIGH VALLEY, INC.**STATEMENT OF FUNCTIONAL EXPENSES****Year ended June 30, 2020**

		Support Services		
	Program Services	Management and General	Fundraising	Total
Salaries	\$ 921,778	\$ 247,075	\$ 6,572	\$ 1,175,425
Payroll taxes and employee benefits	288,378	63,201	2,834	354,413
Depreciation	49	58,701	-	58,750
Direct assistance	332,043	1,100	-	333,143
Dues and subscriptions	-	17,001	780	17,781
Equipment maintenance and repair	40,391	10,506	92	50,989
Insurance	14,747	13,283	40	28,070
Marketing	10,713	-	15	10,728
Miscellaneous	2,427	3,184	-	5,611
Occupancy	63,192	8,545	50	71,787
Postage	372	660	2,900	3,932
Printing	6,562	1,815	8,626	17,003
Professional fees	49,202	57,468	2,100	108,770
Supplies	69,073	10,495	729	80,297
Telecommunications	24,235	3,826	109	28,170
Travel, meals and training	14,525	1,675	61	16,261
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	\$ 1,837,687	\$ 498,535	\$ 24,908	\$ 2,361,130

See accompanying notes

TURNING POINT OF LEHIGH VALLEY, INC.

STATEMENTS OF CASH FLOWS

Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
<i>Change in net assets</i>	\$ 487,107	\$ (43,273)
<i>Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities</i>		
Depreciation	63,713	58,750
Net realized and unrealized gain on investments	(194,425)	(53,125)
Change in value of beneficial interest in perpetual trust	(37,950)	(1,747)
Loan forgiveness - Paycheck Protection Program	(274,885)	-
(Increase) decrease in		
Accounts receivable	(176,814)	(4,321)
Prepaid expenses	(14,435)	(8,093)
Increase (decrease) in		
Accounts payable	(31,950)	48,008
Accrued payroll and payroll taxes	645	12,998
Net cash provided by (used for) operating activities	<u>(178,994)</u>	<u>9,197</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(54,711)	-
Purchase of investments and certificates of deposit	(1,032,314)	(333,910)
Proceeds from sale of investments	<u>915,571</u>	<u>308,703</u>
Net cash used for investing activities	<u>(171,454)</u>	<u>(25,207)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from loan payable - Paycheck Protection Program	<u>-</u>	<u>274,885</u>
Net change in cash	(350,448)	258,875
CASH		
Beginning of year	<u>728,912</u>	<u>470,037</u>
End of year	<u>\$ 378,464</u>	<u>\$ 728,912</u>

See accompanying notes

TURNING POINT OF LEHIGH VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

(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 statements 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, 2021 and 2020

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, 2021 and 2020. 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.

TURNING POINT OF LEHIGH VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

Revenue Recognition

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. 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 revenue is derived from cost-reimbursement contracts which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. The Organization was awarded cost-reimbursable grants of approximately \$780,000 that have not been recognized at June 30, 2021 because qualifying expenditures have not yet been incurred.

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, 2021 and 2020 were \$145,637 and \$124,940, respectively.

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 1,480 volunteer hours during the year ended June 30, 2021.

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, payroll taxes and employee benefits 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, 2022.

Concentration of Revenue

The Organization received 63% and 69% of its total revenue and support and other changes in net assets from two governmental agencies for the years ended June 30, 2021 and 2020, respectively.

Reclassifications

Certain items in the 2020 financial statements have been reclassified to conform to the 2021 presentation.

TURNING POINT OF LEHIGH VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

(3) GRANTS AND CONTRACTS RECEIVABLE

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

	<u>2021</u>	<u>2020</u>
Pennsylvania Coalition Against Domestic Violence	\$335,394	\$229,358
Pennsylvania Commission on Crime and Delinquency	160,534	84,285
Other	<u>12,015</u>	<u>7,311</u>
	<u>\$507,943</u>	<u>\$320,954</u>

(4) INVESTMENTS

Investments at June 30, consisted of the following:

	<u>2021</u>	<u>2020</u>
Money market funds	\$ 14,715	\$ 9,397
Certificates of deposit	534,523	531,905
Common stocks	275,072	208,998
Exchange-traded funds		
Fixed income	-	55,991
Equities	63,459	80,944
Mutual funds		
Fixed income	270,684	317,999
Equities	<u>537,035</u>	<u>179,086</u>
	<u>\$1,695,488</u>	<u>\$1,384,320</u>

Investments are measured at fair value on a recurring basis using level 1 inputs except for certificates of deposit which are valued using level 2 inputs.

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

	<u>2021</u>	<u>2020</u>
Interest and dividends	\$ 25,526	\$31,097
Investment management fees	(8,774)	(5,890)
Net realized and unrealized gain	<u>194,425</u>	<u>53,125</u>
	<u>\$211,177</u>	<u>\$78,332</u>

(5) PROPERTY AND EQUIPMENT

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

	<u>2021</u>	<u>2020</u>
Land	\$ 76,578	\$ 76,578
Buildings and improvements	1,534,839	1,510,128
Equipment	<u>182,672</u>	<u>152,672</u>
	1,794,089	1,739,378
Less accumulated depreciation	<u>(1,099,033)</u>	<u>(1,035,320)</u>
	<u>\$ 695,056</u>	<u>\$ 704,058</u>

TURNING POINT OF LEHIGH VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

(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, 2021 was 3.25%). The line of credit is secured by the assets of the Organization. The line of credit has a maturity date of November 1, 2021. At June 30, 2021 and 2020, there was no outstanding balance due on the line of credit.

(7) LOAN FORGIVENESS – PAYCHECK PROTECTION PROGRAM

The Organization received a \$274,885 loan under the Paycheck Protection Program established by the Coronavirus Aid, Relief, and Economic Security Act in March 2020 and administered by the Small Business Administration. The loan accrues interest at 1%, but payments are not required to begin for six months after the funding of the loan. The Organization was eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. The Organization met those requirements and payment relief was received in 2021. Therefore, this amount has been recorded as an increase in net assets on the statement of activities in 2021.

(8) NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following:

	<u>July 1, 2020</u>	<u>Additions</u>	<u>Releases</u>	<u>June 30, 2021</u>
Net assets subject to expenditure for specified purposes				
Expand ability to create social distancing for clients	\$ 7,000	\$ -	\$ (7,000)	\$ -
Coaching Boys into Men (PCADV)	4,193	-	-	4,193
Community Readiness Model (PCADV)	3,729	-	-	3,729
Domestic Violence Rapid Rehousing and Survivor Resilience	-	18,000	(1,524)	16,476
Mitigating Trauma for Clients & Caregivers During COVID	-	17,600	(2,826)	14,774
Workforce Development and Financial Empowerment Program	16,169	-	(5,915)	10,254
Total net assets subject to expenditure for specified purposes	<u>31,091</u>	<u>35,600</u>	<u>(17,264)</u>	<u>49,427</u>
Net assets to be maintained indefinitely				
Endowment fund	218,570	48,255	(10,876)	255,949
Beneficial interest in perpetual trust	167,133	37,950	-	205,083
Total net assets to be maintained indefinitely	<u>385,703</u>	<u>86,205</u>	<u>(10,876)</u>	<u>461,032</u>
Total net assets with donor restrictions	<u>\$416,794</u>	<u>\$121,805</u>	<u>\$(28,140)</u>	<u>\$510,459</u>
	<u>July 1, 2019</u>	<u>Additions</u>	<u>Releases</u>	<u>June 30, 2020</u>
Net assets subject to expenditure for specified purposes				
Expand ability to create social distancing for clients	\$ -	\$ 7,000	\$ -	\$ 7,000
Coaching Boys into Men (PCADV)	-	5,000	(807)	4,193
Community Readiness Model (PCADV)	-	5,000	(1,271)	3,729
Workforce Development and Financial Empowerment Program	-	20,000	(3,831)	16,169
Total net assets subject to expenditure for specified purposes	<u>-</u>	<u>37,000</u>	<u>(5,909)</u>	<u>31,091</u>
Net assets to be maintained indefinitely				
Endowment fund	214,696	14,808	(10,934)	218,570
Beneficial interest in perpetual trust	165,386	1,747	-	167,133
Total net assets to be maintained indefinitely	<u>380,082</u>	<u>16,555</u>	<u>(10,934)</u>	<u>385,703</u>
Total net assets with donor restrictions	<u>\$380,082</u>	<u>\$53,555</u>	<u>\$(16,843)</u>	<u>\$416,794</u>

TURNING POINT OF LEHIGH VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

The endowment fund has an historic dollar value of \$106,000 as of June 30, 2021 and 2020. The income from the endowment fund is without donor restriction.

(9) RETIREMENT 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, 2021 and 2020 were \$4,430 and \$3,875, respectively.

(10) 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 5% of a moving three-year average of the fair value of the endowment fund for each of the years ended June 30, 2021 and 2020.

Changes in the endowment assets for the years ended June 30, 2021 and 2020 is as follows:

	<u>With Donor Restrictions</u>	
	<u>2021</u>	<u>2020</u>
Endowment assets, beginning of year	\$218,570	\$214,696
Investment income	48,255	14,808
Spending policy distribution	<u>(10,876)</u>	<u>(10,934)</u>
Endowment assets, end of year	<u>\$255,949</u>	<u>\$218,570</u>

(11) SUPPLEMENTARY INFORMATION REQUIRED BY THE PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ("**PCADV**")

The total amount spent by the Organization for its domestic violence program was \$2,703,594 for 2021.

The Organization satisfied the match requirements of the PCADV contracts.

Investment income was used for domestic violence contract related expenditures.

The Organization expended \$1,484,996 of federal financing assistance during the year ended June 30, 2021.

The cost allocation plan was in compliance with Uniform Guidance.

TURNING POINT OF LEHIGH VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

(12) LIQUIDITY AND AVAILABILITY OF RESOURCES

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

	<u>2021</u>	<u>2020</u>
Cash	\$ 378,464	\$ 728,912
Accounts receivable	507,943	331,129
Investments and certificates of deposit	<u>1,695,488</u>	<u>1,384,320</u>
Total financial assets	2,581,895	2,444,361
Less: financial assets not available for general operations within one year		
Designated by board for future uses	(100,000)	(100,000)
Restricted by donor to be used for specified purpose	(49,427)	(31,091)
Restricted by donor to be maintained indefinitely	<u>(255,949)</u>	<u>(218,570)</u>
Total financial assets available within one year	<u>\$2,176,519</u>	<u>\$2,094,700</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.

(13) SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 15, 2021, the date on which the financial statements were available to be issued. The extent of the continued impact of COVID-19 on the Organization's operational and financial performance will depend on further developments, including the duration and spread of the outbreak, all of which cannot be predicted at this time. No material subsequent events have occurred since June 30, 2021 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, 2021

<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>
<u>U.S. Department of Housing and Urban Development</u>					
Pass-Through Pennsylvania Coalition Against Domestic Violence					
Continuum of Care Program	14.267	6041-2021	01/01/21-06/30/21	\$ 10,727	\$ -
Emergency Services Grant - Cares Act Fund	14.231	n/a	07/01/20-06/30/21	11,128	-
Total U.S. Department of Housing and Urban Development				<u>21,855</u>	<u>-</u>
<u>U.S. Department of Justice</u>					
Pass-Through Pennsylvania Commission on Crime and Delinquency					
Crime Victim Assistance	16.575	30773	07/01/20-06/30/21	231,105	-
Crime Victim Assistance	16.575	33110	07/01/20-06/30/21	390,400	-
Crime Victim Assistance	16.575	29265	07/01/20-06/30/21	107,845	-
Crime Victim Assistance	16.575	29277	07/01/20-06/30/21	<u>184,576</u>	-
Total CFDA 16.575				<u>913,926</u>	<u>-</u>
Pass-Through Pennsylvania Commission of Crime and Delinquency, County of Lehigh					
Violence Against Women Formula Grant	16.588	2019-VA-01/02/03-2877	01/01/20-12/31/20	20,358	-
Violence Against Women Formula Grant	16.588	2019-VA-01/02/03-2877	01/01/21-12/31/21	<u>15,916</u>	-
Total CFDA 16.588				<u>36,274</u>	-
Total U.S. Department of Justice				<u>950,200</u>	<u>-</u>
<u>U.S. Department of Treasury</u>					
Pass-Through Pennsylvania Coalition Against Domestic Violence					
Coronavirus Relief Fund	21.019	N/A	07/01/20-11/30/20	<u>298,307</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>					
Pass-Through Pennsylvania Coalition Against Domestic Violence					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	6041-2021	07/01/20-06/30/21	126,427	-
Social Service Block Grant	93.667	6041-2021	07/01/20-06/30/21	<u>88,207</u>	-
Total U.S. Department of Health and Human Services				<u>214,634</u>	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,484,996</u>	<u>\$ -</u>

TURNING POINT OF LEHIGH VALLEY, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2021

(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, 2021

There were no audit findings for the year ended June 30, 2020.



**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, 2021, 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 15, 2021.

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) 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 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 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.

BBD, LLP.

Philadelphia, Pennsylvania
October 15, 2021



**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 Each 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 programs for the year ended June 30, 2021. Turning Point of Lehigh Valley, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for 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 each of 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 each major federal program. However, our audit does not provide a legal determination of Turning Point of Lehigh Valley, Inc.'s compliance.

Opinion on Each 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 each of the major federal programs for the year ended June 30, 2021.

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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 15, 2021**

TURNING POINT OF LEHIGH VALLEY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2021

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 programs 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
Crime Victim Assistance Act – CFDA Number 16.575
 - U.S. Department of Treasury
Coronavirus Relief Fund – CFDA Number 21.019
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Turning Point of Lehigh Valley, Inc. did 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.**ACT 44 CONTRACT 6041****SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**

Year ended June 30, 2021

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Budget categories					
Personnel					
Salaries	\$ 337,706	\$337,169	\$337,169	\$ 537	\$ -
Benefits	94,461	94,971	94,971	(510)	-
Total personnel	<u>432,167</u>	<u>432,140</u>	<u>432,140</u>	<u>27</u>	<u>-</u>
Operations					
Advertising	6,802	6,801	6,801	1	-
Audit	4,936	4,936	4,936	-	-
Communications	3,976	3,975	3,975	1	-
Equipment maintenance and rental	698	697	697	1	-
Food	58	58	58	-	-
Insurance	5,339	5,339	5,339	-	-
Maintenance	3,729	3,730	3,730	(1)	-
Memberships	945	949	949	(4)	-
Postage	431	434	434	(3)	-
Printing	1,352	1,381	1,381	(29)	-
Professional fees/Contracted Services	25,815	25,811	25,811	4	-
Staff Development	1,294	1,293	1,293	1	-
Supplies	5,311	5,311	5,311	-	-
Travel	993	992	992	1	-
Utilities	1,984	1,983	1,983	1	-
Total operations	<u>63,663</u>	<u>63,690</u>	<u>63,690</u>	<u>(27)</u>	<u>-</u>
	<u>\$ 495,830</u>	<u>\$ 495,830</u>	<u>\$ 495,830</u>	<u>\$ -</u>	<u>\$ -</u>

TURNING POINT OF LEHIGH VALLEY, INC.**ACT 44 MEDICAL ADVOCACY CONTRACT 6041****SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**

Year ended June 30, 2021

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Budget categories					
Personnel					
Salaries	\$ 36,628	\$ 37,391	\$ 37,391	\$(763)	\$ -
Benefits	<u>13,497</u>	<u>12,774</u>	<u>12,774</u>	<u>723</u>	<u>-</u>
Total personnel	<u>50,125</u>	<u>50,165</u>	<u>50,165</u>	<u>(40)</u>	<u>-</u>
 Operations					
Printing	<u>9,546</u>	<u>9,506</u>	<u>9,506</u>	<u>40</u>	<u>-</u>
Total operations	<u>9,546</u>	<u>9,506</u>	<u>9,506</u>	<u>40</u>	<u>-</u>
	<u>\$ 59,671</u>	<u>\$ 59,671</u>	<u>\$ 59,671</u>	<u>\$ -</u>	<u>\$ -</u>

TURNING POINT OF LEHIGH VALLEY, INC.

FVPS CONTRACT 6041

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2021

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Budget categories					
Personnel					
Salaries	\$ 73,370	\$ 73,250	\$ 73,250	\$ 120	\$ -
Benefits	<u>20,523</u>	<u>20,633</u>	<u>20,633</u>	<u>(110)</u>	<u>-</u>
Total personnel	<u>93,893</u>	<u>93,883</u>	<u>93,883</u>	<u>10</u>	<u>-</u>
Operations					
Advertising	1,478	1,477	1,477	1	-
Audit	1,072	1,072	1,072	-	-
Communications	864	864	864	-	-
Equipment maintenance and rental	152	152	152	-	-
Food	13	13	13	-	-
Insurance	1,160	1,160	1,160	-	-
Maintenance	810	810	810	-	-
Memberships	205	206	206	(1)	-
Postage	94	94	94	-	-
Printing	294	300	300	(6)	-
Professional fees/Contracted Services	5,605	5,607	5,607	(2)	-
Staff Development	281	282	282	(1)	-
Supplies	1,154	1,154	1,154	-	-
Travel	216	216	216	-	-
Utilities	<u>431</u>	<u>432</u>	<u>432</u>	<u>(1)</u>	<u>-</u>
Total operations	<u>13,829</u>	<u>13,839</u>	<u>13,839</u>	<u>(10)</u>	<u>-</u>
	<u>\$ 107,722</u>	<u>\$ 107,722</u>	<u>\$ 107,722</u>	<u>\$ -</u>	<u>\$ -</u>

TURNING POINT OF LEHIGH VALLEY, INC.

ACT 222 CONTRACT 6041

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2021

Budget categories	Approved Budget	Reported Costs	Allowable Costs	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 35,815	\$35,779	\$35,779	\$ 36	\$ -
Benefits	10,018	10,073	10,073	(55)	-
Total personnel	<u>45,833</u>	<u>45,852</u>	<u>45,852</u>	<u>(19)</u>	<u>-</u>
Operations					
Advertising	721	722	722	(1)	-
Audit	524	524	524	-	-
Communications	422	421	421	1	-
Equipment maintenance and rental	74	74	74	-	-
Food	6	6	6	-	-
Insurance	566	566	566	-	-
Maintenance	396	396	396	-	-
Memberships	100	95	95	5	-
Postage	46	42	42	4	-
Printing	143	146	146	(3)	-
Professional fees/Contracted Services	2,750	2,737	2,737	13	-
Staff Development	137	137	137	-	-
Supplies	563	563	563	-	-
Travel	105	106	106	(1)	-
Utilities	210	209	209	1	-
Total operations	<u>6,763</u>	<u>6,744</u>	<u>6,744</u>	<u>19</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.

TITLE XX/SSBG CONTRACT 6041

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2021

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Budget categories					
Personnel					
Salaries	\$ 32,005	\$ 31,946	\$31,946	\$ 59	\$ -
Benefits	<u>8,952</u>	<u>9,000</u>	<u>9,000</u>	<u>(48)</u>	<u>-</u>
Total personnel	<u>40,957</u>	<u>40,946</u>	<u>40,946</u>	<u>11</u>	<u>-</u>
Operations					
Advertising	645	645	645	-	-
Audit	468	468	468	-	-
Communications	377	377	377	-	-
Equipment maintenance and rental	66	66	66	-	-
Food	5	5	5	-	-
Insurance	506	506	506	-	-
Maintenance	353	353	353	-	-
Memberships	90	90	90	-	-
Postage	41	41	41	-	-
Printing	128	130	130	(2)	-
Professional fees/Contracted Services	2439	2445	2,445	(6)	-
Staff Development	123	123	123	-	-
Supplies	503	504	504	(1)	-
Travel	94	95	95	(1)	-
Utilities	<u>188</u>	<u>189</u>	<u>189</u>	<u>(1)</u>	<u>-</u>
Total operations	<u>6,026</u>	<u>6,037</u>	<u>6,037</u>	<u>(11)</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.

SSBG - RELOCATION CONTRACT 6041

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS

Year ended June 30, 2021

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Budget categories					
Operations	<u>\$43,837</u>	<u>\$36,824</u>	<u>\$36,824</u>	<u>\$7,013</u>	<u>\$ -</u>
	<u>\$43,837</u>	<u>\$ 36,824</u>	<u>\$ 36,824</u>	<u>\$ 7,013</u>	<u>\$ -</u>

TURNING POINT OF LEHIGH VALLEY, INC.

PA COALITION AGAINST DOMESTIC VIOLENCE CONTRACT 6041 COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION

Year ended June 30, 2021

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Budget categories					
Act 44					
Personnel	\$432,167	\$432,140	\$432,140	\$ 27	\$ -
Operations	63,663	63,690	63,690	(27)	-
Act 44 (Medical Advocacy)					
Personnel	50,125	50,165	50,165	(40)	-
Operations	9,546	9,506	9,506	40	-
FVPS					
Personnel	93,893	93,883	93,883	10	-
Operations	13,829	13,839	13,839	(10)	-
Act 222					
Personnel	45,833	45,852	45,852	(19)	-
Operations	6,763	6,744	6,744	19	-
Title XX/SSBG					
Personnel	40,957	40,946	40,946	11	-
Operations	6,026	6,037	6,037	(11)	-
SSBG - Relocation					
Personnel	-	-	-	-	-
Operations	43,837	36,824	36,824	7,013	-
	<u>\$ 806,639</u>	<u>\$ 799,626</u>	<u>\$ 799,626</u>	<u>\$ 7,013</u>	<u>\$ -</u>
Funding reconciliation					
Approved contract, received as of June 30, 2021				\$ 493,905	
Approved contract, receivable as of June 30, 2021				305,721	
Total contract					\$ 799,626
Allowable costs				799,626	
Questioned costs				-	
Total costs					<u>799,626</u>
Due to (from) PA Coalition Against Domestic Violence					<u>\$ -</u>