



Kellin Foundation

FINANCIAL STATEMENTS

December 31, 2020



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Kellin Foundation Organization and Purpose

STATE OF INCORPORATION

North Carolina

OFFICERS AND DIRECTORS

Carmen Deese	-	President
Shawn Hutchinson	-	Treasurer
Jessica Dalton	-	Secretary
Kelly Graves	-	Executive Director
Dwight Crotts	-	Director
Michelle Gill-Moffat	-	Director
Emily Hedrick	-	Director
Pilar DePablo Powell	-	Director
Wesley Reid	-	Director
Cary Ann Root	-	Director
Susan R. Shoemaker	-	Director

PURPOSE

Kellin Foundation is a non-profit corporation that builds resilient children, families, and adults through behavioral health services, victim advocacy, and community outreach. The goals are to assist individuals and communities with safety, restore hope, facilitate healing, and achieve holistic wellness. They believe that mental, physical, social, and spiritual well-being all contribute to the ability of individuals to reach their full potential. They use a principle-driven, integrated approach to provide personalized and comprehensive community-based services and programming.

INDEPENDENT AUDITORS' REPORT

Board of Directors
Kellin Foundation
Greensboro, North Carolina

We have audited the accompanying financial statements of Kellin Foundation (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - modified cash basis as of December 31, 2020, and the related statement of Support, revenue and expenses, and changes in net assets - modified cash basis, and statement of functional expenses - modified cash basis for the year 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 the modified cash basis of accounting as described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 assets, liabilities, and net assets of Kellin Foundation as of December 31, 2020, and its support, revenue and expenses for the year then ended in accordance with the modified cash basis of accounting as described in Note 2.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Prior Period Financial Statements

The financial statements of Kellin Foundation for the year ended December 31, 2019, were audited by another auditor, who expressed an unmodified opinion on those statements on September 15, 2020.

Other Matters

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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kellin Foundation's internal control over financial reporting and compliance.

CARR, RIGGS & INGRAM, P.L.L.C.

High Point, North Carolina
March 24, 2022

Kellin Foundation

Statements of Assets, Liabilities, and Net Assets - Modified Cash Basis

December, 31	2020	2019
Assets		
Cash	\$ 177,429	\$ 86,134
Restricted cash	131,285	22,847
Total assets	\$ 308,714	\$ 108,981
Liabilities and Net Assets		
Accrued Payroll Liabilities	\$ 4,344	\$ 19,333
Without Donor Restrictions	173,085	66,801
With Donor Restrictions	131,285	22,847
Total net assets	304,370	89,648
Total Liabilities and Net Assets	\$ 308,714	\$ 108,981

The accompanying notes are an integral part of these financial statements.

Kellin Foundation

**Statements of Support, Revenue and Expenses, and Changes in Net Assets -
Modified Cash Basis**

Year ended December 31,	2020	2019
Without Donor Restrictions		
Support and Revenue:		
Grants	\$ 838,966	\$ 680,404
Contract revenue	76,078	20,838
Contributions	34,252	17,427
Service fees	4,183	-
Special events	\$ 24,883	
Less cost of direct benefits to donors	(1,453)	23,430
	976,909	751,328
Net Assets Released From Purpose Restrictions	171,623	111,768
Total Revenue and Support Without Donor Restriction	1,148,532	863,096
Expenses:		
Program services	892,318	793,598
Management and general	149,597	68,991
Fundraising	333	153
Total Expenses	1,042,248	862,742
Increase In Net Assets Without Donor Restrictions	106,284	354
With Donor Restrictions		
Support and Revenue:		
Grants	280,061	134,615
Net assets released from purpose restrictions	(171,623)	(111,768)
Increase In Net Assets With Donor Restrictions	108,438	22,847
Increase in Total Net Assets	214,722	23,201
Net Assets at Beginning of Year	89,648	66,447
Net Assets at End of Year	\$ 304,370	\$ 89,648

The accompanying notes are an integral part of these financial statements.

Kellin Foundation
Statement of Functional Expenses - Modified Cash Basis
Year Ended December 31, 2020

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Payroll	\$ 623,881	\$ 25,995	\$ -	\$ 649,876
Consultant fees	99,634	30,790	-	130,424
Employee benefits	56,416	2,351	-	58,767
Payroll taxes	48,228	2,009	-	50,237
Facilities and equipment rental	47,043	1,960	-	49,003
Supplies and materials	5,187	22,413	-	27,600
Office equipment	-	26,194	-	26,194
Purchased services	950	12,442	333	13,725
Travel	9,392	1,814	-	11,206
Communications	-	8,318	-	8,318
Insurance	-	5,538	-	5,538
Service charges	-	2,419	-	2,419
Printing and binding	-	2,148	-	2,148
Utilities	1,395	58	-	1,453
Repairs and maintenance	-	946	-	946
Advertising	-	831	-	831
Dues and subscriptions	-	500	-	500
Miscellaneous	192	2,871	-	3,063
Total	\$ 892,318	\$ 149,597	\$ 333	\$ 1,042,248

The accompanying notes are an integral part of these financial statements.

Kellin Foundation
Statement of Functional Expenses - Modified Cash Basis
Year Ended December 31, 2019

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Payroll	\$ 523,745	\$ 5,447	\$ -	\$ 529,192
Consultant fees	144,428	17,268	-	161,696
Employee benefits	37,749	-	-	37,749
Payroll taxes	42,280	427	-	42,707
Facilities and equipment rental	28,619	1,253	-	29,872
Supplies and materials	4,649	13,213	-	17,862
Office equipment	-	458	-	458
Purchased services	3,030	9,912	153	13,095
Travel	5,460	6,083	-	11,543
Communications	-	2,954	-	2,954
Insurance	-	4,068	-	4,068
Service charges	-	433	-	433
Printing and binding	-	2,429	-	2,429
Utilities	2,098	87	-	2,185
Repairs and maintenance	-	137	-	137
Advertising	-	2,937	-	2,937
Dues and subscriptions	-	569	-	569
Miscellaneous	1,540	1,316	-	2,856
Total	\$ 793,598	\$ 68,991	\$ 153	\$ 862,742

The accompanying notes are an integral part of these financial statements.

Kellin Foundation Notes to Financial Statements

Note 1: THE ORGANIZATION

Kellin Foundation is a non-profit organization that was incorporated in the state of North Carolina as of September 25, 2013. They use a principle-driven, integrated approach to provide personalized and comprehensive community-based services and programming to support children, individuals, families, and communities in achieving safety and wellness. The goals are to assist individuals and communities with safety, restore hope, facilitate healing, and achieve holistic wellness. They believe that mental, physical, social, and spiritual well-being all contribute to the ability of individuals to reach their full potential.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Kellin Foundation's policy is to prepare its financial statements on the modified cash basis of accounting. Except for payroll tax liabilities, all transactions are recognized as either revenue or expenses. The modified cash basis differs from generally accepted accounting principles primarily because certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when stipulated purpose for which the resource was restricted has been fulfilled or both.

Restricted Cash

Amounts included in restricted cash represent those contributions with donor restrictions to be used for a purpose or time. The restriction will lapse when the purpose is met or with the passage of time.

Contributions and Grants

All contributions are available for unrestricted use unless the donor specifically restricts its use. Restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, donor restricted net assets are reclassified to without donor restricted net assets.

Grants payments received under cost-reimbursable contracts are reported as increases in without donor restricted net assets.

Kellin Foundation Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Income from contracts for services is recorded as received, rather than when performance obligations under the terms of the contracts are satisfied, using the modified cash basis of accounting. Contributions are also recognized when cash, or other assets, are received. Conditional promises to give are not recognized as income until cash or other assets have been received.

Functional Expenses

The Foundation allocates expenses on a functional basis. The directly identifiable expenses are charged to program services, fundraising, or management and general services. Expenses that are attributed to more than one program or supporting function require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include payroll and contract labor, facility and equipment rental, utilities, supplies, and repairs and maintenance, which are allocated on a square footage basis or are allocated based on the estimates of time and effort.

Income Taxes

The Foundation has qualified as an organization exempt from income taxes under Internal Revenue Code Section 501(a) as an organization described in Section 501(c)(3) and comparable statutes under North Carolina law; therefore, no income taxes are reflected in the financial statements.

The Foundation utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of December 31, 2020 and 2019, the Organization has no uncertain tax provisions that qualify for recognition or disclosure in the financial statements.

Management Estimates

The presentation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Events Occurring After Reporting Date

The Foundation has evaluated events and transactions that occurred between December 31, 2020 and March 24, 2022, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

Kellin Foundation
Notes to Financial Statements

Note 3: LIQUIDITY AND AVAILABILITY

The Organization maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as the Organization's expenditures come due. The following reflects the Organization's financial assets as of the statement of assets, liabilities and net assets date, reduced by amounts not available for general use within one year of the statement of assets, liabilities and net assets date because of contractual or donor-imposed restrictions.

	December 31,	
	2020	2019
Total assets at year end	\$ 308,714	\$ 108,981
Less those not available for general expenditures within one year, due to contractual or donor-imposed restrictions		
Restricted by donor with purpose restriction	(131,285)	(22,847)
Financial assets available to meet cash needs for general expenditures within one year		
	\$ 177,429	\$ 86,134

The Foundation is supported by its steady stream of revenue from contributions and grants. The Foundation's expenses are relative to those services provided, thus supporting the monthly cash needs of the Foundation.

Note 4: OPERATING LEASE

The Foundation leases office space at \$2,925 per month under a lease that expires July 31, 2022. Rental expense amounted to \$27,975 and \$26,700 for the years ended December 31, 2020 and 2019.

The Foundation leases office equipment under a lease agreement expiring in April 2024. At December 31, 2020 the required future minimum lease payments are as follows:

2021	\$ 37,254
2022	22,629
2023	2,154
2024	718
Total	
	\$ 62,756

Rental expense amounted to \$49,003 and \$29,872 for the years ended December 31, 2020 and 2019.

Note 5: ADVERTISING

The Foundation expenses advertising costs as incurred. Total advertising costs were \$831 and \$2,937 for the years ended December 31, 2020 and 2019.

Kellin Foundation
Notes to Financial Statements

Note 6: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

	December 31,	
	2020	2019
Subject to expenditure for specified purpose:		
Forsyth County Program	\$ 106,354	\$ -
Greensboro HEALS Program	24,931	22,847
Total	\$ 131,285	\$ 22,847

Note 7: NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net assets are released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of time as follows.

	December 31,	
	2020	2019
Satisfaction of purpose restrictions:		
Forsyth County Program	\$ 34,092	\$ -
Greensboro HEALS Program	131,281	110,518
Summer Intern	1,250	1,250
Office space and improvements	5,000	-
Total	\$ 171,623	\$ 111,768

Note 8: CONCENTRATION OF CREDIT RISK

Financial instruments which potentially subject the Foundation to concentrations to credit risk consist of demand deposits with a financial institution. From time to time the Foundation may have deposits exceeding FDIC insurance. The Foundation believes there is minimal credit risk relative to its cash investments.

Note 9: RETIREMENT PLAN

Kellin Foundation adopted a retirement plan during 2019. All employees working more than 1,000 hours annually are eligible to participate. The Foundation will match 100% of the salary deferrals of 2% or less of compensation.

The retirement expense was \$11,674 and \$7,074 for the years ended December 31, 2020 and 2019.

Kellin Foundation Notes to Financial Statements

Note 10: RECLASSIFICATIONS

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Note 11: RISKS AND UNCERTAINTIES

In March 2020, the World Health Organization declared the outbreak of COVID-19, a novel strain of Coronavirus, a pandemic. As the global spread of COVID-19 continues, there may be financial or operational impact though the extent of such impact is unpredictable at this time. The financial statements do not reflect any adjustments as a result of the ongoing increase in economic uncertainty.



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

Board of Directors
Kellin Foundation
Greensboro, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Kellin Foundation (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - modified cash basis as of December 31, 2020, and the related statement of support, revenue and expenses, and changes in net assets - modified cash basis, and statement of functional expenses - modified cash basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 24, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kellin Foundation'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 Kellin Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of Kellin Foundation's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kellin Foundation'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CARR, RIGGS & INGRAM, P.L.L.C.

High Point, North Carolina
March 24, 2022



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

To the Board of Directors
Kellin Foundation

Report on Compliance for Each Major Federal Program

We have audited Kellin Foundation'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 Kellin Foundation's major federal programs for the year ended December 31, 2020. Kellin Foundation's major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Kellin Foundation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Kellin Foundation'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 Kellin Foundation's compliance.

Opinion on Each Major Federal Program

In our opinion, Kellin Foundation, 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 December 31, 2020.

Report on Internal Control over Compliance

Management of Kellin Foundation 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 Kellin Foundation'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 Kellin Foundation'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 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.

CARR, RIGGS & INGRAM, P.L.L.C.

High Point, North Carolina
March 24, 2022

Kellin Foundation
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

	Federal CFDA Number	Federal Award ID Number	Federal Expenditures	Paid to sub- recipients
U.S. Department of Justice				
Pass-through from NC Department of Public Safety				
Crime Victim Assistance	16.575	2017-VA-GX-0050	\$ 149,333	\$ -
Crime Victim Assistance	16.575	2018-V2-GX-0061	192,473	-
Crime Victim Assistance	16.575	2020-V2-GX-0057	29,971	-
Sub-total Crime Victim Assistance			371,777	-
Crime Victim Assistance / Discretionary Grants	16.582	2020-V3-GX-0147	8,824	-
Total - U.S. Department of Justice			380,601	-
Department of Health and Human Services				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	U79SM063043	313,118	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	U79SM063043	91,584	-
Total - Department of Health and Human Services			404,702	-
Total Expenditures of Federal Awards			\$ 785,303	\$ -

Kellin Foundation
Notes to Schedules of Expenditures of Federal Awards
Year ended December 31, 2020

Note 1: BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes the federal grant activity of Kellin Foundation, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Therefore, some amounts presented in this schedule may differ from amount presented in, or used in the presentation of, the basic financial statements.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kellin Foundation has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3: FEDERALLY FUNDED INSURANCE AND FEDERALLY FUNDED LOANS

The Foundation had no federally funded insurance and no federally funded loans or loan guarantees for the fiscal year ended December 31, 2020.

Note 4: NONCASH AWARDS

During the year ended December 31, 2020, the Foundation did not receive any non-cash assistance.

Kellin Foundation
Schedule Of Findings And Questioned Costs
Year Ended December 31, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of auditors report issued - unmodified
2. Internal control over financial reporting:
 - A. Material weakness(es) identified? Yes No
 - B. Significant deficiency(ies) identified that are not
 Considered to be material weaknesses Yes None reported
3. Noncompliance material to financial statements noted Yes No

Federal Awards

Internal control over major programs:

4. Internal control over major programs:
 - A. Material weakness(es) identified? Yes No
 - B. Significant deficiencies identified that are not
 Considered to be material weaknesses Yes None reported
5. Noncompliance material to financial statements noted Yes No
6. Type of auditors' report issued on compliance for major federal programs – unmodified.
7. Any audit findings that are required to be reported in
 Accordance with the Uniform Guidance Yes No
8. Identification of major federal program:

CFDA #	Name of Federal Program
16.575	Crime Victim Assistance
9. Dollar threshold used to distinguish between Type A and Type B Programs was \$750 000.
10. Auditee qualified as low-risk auditee? Yes No

KELLIN FOUNDATION
Schedule of Findings and Questioned Costs
Year Ended December 31, 2020 (Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported for the year ended December 31 2020.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported for the year ended December 31, 2020.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Not applicable. No Single Audit in prior year.