

Blackburn Center

Single Audit

June 30, 2024

MaherDuessel

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BLACKBURN CENTER

YEAR ENDED JUNE 30, 2024

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Independent Auditor's Report

**Board of Directors
Blackburn Center**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Blackburn Center (Center), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's

ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of budgeted, reported, and allowable costs and combined schedules of budgeted, reported, and allowable costs with funding reconciliation (related to PCADV Contract No. 6009-2023 and 6009-2024 and Respect Together) are presented for purposes of additional analysis as required by PCADV and Respect Together and are not a required part of the financial statements. 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. 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 supplementary 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 October 30, 2024, on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

Mahe Duessel

Pittsburgh, Pennsylvania
October 30, 2024

BLACKBURN CENTER

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

Assets	
Current assets:	
Cash	\$ 388,832
Accounts receivable	392,526
Prepaid expenses	51,960
Investments	1,065,730
Total current assets	<u>1,899,048</u>
Noncurrent assets:	
Operating lease right-of-use asset	54,145
Property and equipment, net of accumulated depreciation	187,268
Total noncurrent assets	<u>241,413</u>
Total Assets	<u><u>\$ 2,140,461</u></u>
Liabilities and Net Assets	
Liabilities:	
Current liabilities:	
Accounts payable	\$ 21,387
Refundable advance	100,000
Accrued salaries and benefits	139,632
Current portion of operating lease liability	51,901
Total current liabilities	<u>312,920</u>
Long-term liabilities:	
Non-current portion of operating lease liability	2,642
Total long-term liabilities	<u>2,642</u>
Total Liabilities	<u>315,562</u>
Net Assets:	
Without donor restrictions:	
Undesignated	1,410,519
Designated for capital assets	187,268
Designated for emergencies	30,000
Designated for technology fund	50,000
Total without donor restrictions	<u>1,677,787</u>
With donor restrictions:	
Time/purpose restrictions	77,861
Perpetual in nature	69,251
Total with donor restrictions	<u>147,112</u>
Total Net Assets	<u>1,824,899</u>
Total Liabilities and Net Assets	<u><u>\$ 2,140,461</u></u>

See accompanying notes to financial statements.

BLACKBURN CENTER

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Governmental contracts	\$ 2,161,848	\$ -	\$ 2,161,848
Contributions and grants	373,879	-	373,879
In-kind contributions	15,907	-	15,907
Counseling and training fees	5,623	-	5,623
Special event, net of expenses of \$15,045	48,618	-	48,618
Interest and dividend income	23,239	-	23,239
Realized and unrealized gain (loss) on investments	(7,233)	-	(7,233)
Net assets released from restrictions	15,500	(15,500)	-
Total revenues, gains, and other support	2,637,381	(15,500)	2,621,881
Expenses:			
Program services	1,865,092	-	1,865,092
Management and general	599,333	-	599,333
Fundraising	29,273	-	29,273
Total expenses	2,493,698	-	2,493,698
Change in Net Assets	143,683	(15,500)	128,183
Net Assets:			
Beginning of year	1,534,104	162,612	1,696,716
End of year	\$ 1,677,787	\$ 147,112	\$ 1,824,899

See accompanying notes to financial statements.

BLACKBURN CENTER

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024

	Program Services	Management and General	Fundraising	Total
Expenses:				
Salaries and wages	\$ 1,049,259	\$ 413,805	\$ 10,890	\$ 1,473,954
Payroll taxes	103,983	19,937	-	123,920
Employee benefits	170,934	50,995	3,617	225,546
Total employee compensation	1,324,176	484,737	14,507	1,823,420
Professional fees	101,161	38,833	5,031	145,025
Office supplies	28,189	4,233	320	32,742
Telephone	21,404	3,486	213	25,103
Postage	5,522	730	926	7,178
Rent	69,030	9,486	942	79,458
Utilities	12,720	8,655	-	21,375
Insurance	23,757	7,207	2,961	33,925
Building and equipment maintenance	37,974	7,340	214	45,528
Printing	8,025	1,105	864	9,994
Travel	20,193	6,570	-	26,763
Food	1,170	1,483	2	2,655
Membership fees	596	1,855	18	2,469
Administrative fees	12,829	1,705	213	14,747
Advertising and public relations	12,485	4,957	88	17,530
Client relocation expenses	32,433	-	-	32,433
In-kind expenses	15,907	-	-	15,907
Emergency needs	84,809	-	-	84,809
Miscellaneous	7,040	8,388	120	15,548
Total expenses before depreciation	1,819,420	590,770	26,419	2,436,609
Depreciation	45,672	8,563	2,854	57,089
Total expenses	\$ 1,865,092	\$ 599,333	\$ 29,273	\$ 2,493,698

See accompanying notes to financial statements.

BLACKBURN CENTER

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2024

Cash Flows From Operating Activities:

Change in net assets	\$	128,183
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation		57,089
Amortization of operating lease right-of-use asset		83,602
Net realized and unrealized (gain) loss		7,233
Change in:		
Accounts receivable		182,911
Prepaid expenses		4,503
Accounts payable		(9,654)
Refundable advance		100,000
Accrued salaries and benefits		(19,668)
Operating lease liability		(83,810)
		<hr/>
Net cash provided by (used in) operating activities		450,389

Cash Flows From Investing Activities:

Purchase of equipment		(16,787)
Proceeds from sale of investments		566,230
Purchase of investments		(833,119)
		<hr/>
Net cash provided by (used in) investing activities		(283,676)

Net Increase (Decrease) in Cash

166,713

Cash:

Beginning of year		<hr/>
		222,119
End of year	\$	<hr/> <hr/>
		388,832

See accompanying notes to financial statements.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

1. Organization and Purpose

Blackburn Center (Center) is a not-for-profit center that advocates for the rights of all individuals to live free from domestic and sexual violence and other forms of violence by eliminating root causes and providing for the well-being and safety of survivors/victims.

The Center's direct program expenses represent funds expended for the purpose of servicing victims of domestic abuse, sexual assault, and other crimes. Some of the specific objectives include shelter services, medical advocacy, children's services, legal advocacy, education, and training. Funding for these services is provided mainly through government grants and donor contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Center's financial statements have been prepared on the accrual basis of accounting. Revenues are recognized as they are earned, and expenses are recorded when liabilities are incurred.

Net Asset Classes

The Center's financial statements are classified for accounting and reporting purposes into two classes of net assets (with donor restrictions and without donor restrictions) established according to their nature and purpose. Separate accounts are maintained for individual funds; however, for financial reporting purposes, funds that have similar characteristics have been combined into net asset classes.

The assets, liabilities, and net assets of the Center are reported in net asset classes as follows:

Net Assets without Donor Restrictions - Used to accumulate all net assets without donor restrictions and Board-designated resources from operations. This class represents the part of net assets of a not-for-profit organization that are not restricted by donor-imposed stipulations. As of June 30, 2024, net assets without donor restrictions of \$187,268, \$30,000, and \$50,000 were designated by the Board of Directors for capital assets, emergencies, and the technology fund, respectively.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Net Assets with Donor Restrictions

Time/Purpose Restrictions - Represents a portion of the net assets of the Center resulting (a) from contributions and other inflows of assets whose use by the Center is limited by donor-imposed stipulations that can be fulfilled and removed by actions of the Center pursuant to those stipulations and (b) from reclassifications to (or from) other classes of net assets as a consequence of donor-imposed stipulations, and their fulfillment and removal by action of the Center pursuant to those stipulations. When donor restrictions are met, net assets with donor restrictions (time/purpose restrictions) are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Perpetual in Nature – Net assets subject to donor-imposed or other legal restrictions that the principal be maintained permanently by the Center. Income on these net assets is either accounted for as an increase in net assets with donor restrictions (time/purpose restrictions) or net assets without donor restrictions, depending on the donor restrictions, and is included in the statement of activities.

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. Gifts of land, buildings, and equipment are presented as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

Revenue and Revenue Recognition

Contributions consist of cash, securities or other assets, unconditional promises to give, or notifications of beneficial interests received. Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Any restricted contributions whose restrictions are met in the same reporting period are recorded as support without donor restrictions. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Center had no material conditional promises to give at June 30, 2024.

Governmental contracts include cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Center received cost-reimbursable grants from multiple funders in the amount of \$451,241 that have not been recognized at June 30, 2024 because qualifying expenditures have not yet been incurred. The Center has \$100,000 in refundable advances at June 30, 2024.

Counseling and training fees are recognized as revenue at the time the counseling or training is performed as that is when the performance obligation of providing the services is met. There are no material opening or closing contract accounts receivable or deferred revenues related to these services for the year ended June 30, 2024. Special event revenue consists substantially of contribution elements and is recognized upon receipt unless there is a right of return if the special event does not take place.

Cash and Cash Equivalents

Cash includes cash on hand and cash in banks. The Center believes it has placed its cash investments with high credit quality financial institutions. At times, such cash and cash equivalents may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance limit. The Center does not believe it is exposed to any significant credit risk on its cash and cash equivalents.

Investments

Investments in mutual funds and IDA investment funds are reported at fair value. Investments in certificates of deposit are reported at a cost-based measure (that is, the original deposit plus accrued interest) that approximates fair value. Net realized and unrealized gains or losses on investments, along with interest and dividend income, are reported in the statement of activities.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Leases

The Center determines if an arrangement is or contains a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and current and noncurrent operating lease liabilities in the statement of financial position.

ROU assets represent the Center's right to use an underlying asset for the lease term and lease liabilities represent the Center's obligation to make lease payments arising from the lease. Lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. In determining the discount rate used to measure the right-of-use asset and lease liability, the Center uses rates implicit in the lease, or if not readily available, the risk-free Treasury rate is used in determining the present value of lease payments. The lease ROU asset also includes any lease payments made and excludes lease incentives. The Center's lease terms may include options to extend or terminate the lease when it is reasonably certain that they will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Center's lease agreement does not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Center considers factors such as if they have obtained substantially all of the rights to the underlying asset through exclusivity, if they can direct the use of the asset by making decisions about how and for what purpose the asset will be used, and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Property and Equipment

Property and equipment acquisitions greater than \$1,500 are recorded at cost. Renewals and betterments which substantially extend the useful life are capitalized. Maintenance, repairs, and acquisitions less than \$1,500 are charged to expense. Donated property and equipment are recorded at fair value at the date of receipt. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets ranging from three to 40 years.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Accounts Receivable

Accounts receivable primarily represents amounts due from cost-reimbursable federal, state, county, and city contracts and grants for eligible expenditures incurred prior to reimbursement and are stated at the amount management expects to collect from outstanding balances. All such amounts are expected to be received within the next fiscal period. 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. As of June 30, 2024, there was no allowances for doubtful accounts deemed necessary by management.

In-Kind Contributions

Contributed nonfinancial assets include donated professional services, donated food, donated clothing and household goods, donated gift certificates and other donated goods. These contributed nonfinancial assets are reflected as contributions in the statement of activities at their estimated fair values at date of receipt. In addition to the contributed nonfinancial assets, volunteers also provide committee and fundraising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under accounting principles generally accepted in the United States of America (GAAP) were not met.

Functional Expense Allocation

Expenses that benefit more than one program or supporting funder, such as occupancy and general and administrative, are allocated to programs based on appropriate factors, such as time for personnel costs and direct program expense for administrative costs.

Income Taxes

The Center has been granted an exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service (IRS) has classified the Center as other than a private foundation. Therefore, no provision for income taxes has been provided. The Center annually files a Form 990.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Financial Instruments and Credit Risk

The Center manages deposit concentration risk by placing cash, money market accounts, and certificates of deposits with financial institutions believed by the Center to be creditworthy. At times, amounts on deposit may exceed insured limits. Credit risk associated with accounts receivable is mitigated because substantial portions of the outstanding amounts are due from government agencies and foundations. Investments are diversified and performance is monitored by management and the Board of Directors.

Adopted Accounting Standard

The provisions of this Standards Update have been adopted and incorporated into these financial statements:

ASU 2016-13, *“Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.”* These amendments and related amendments require a financial asset (or a group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. This includes loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash. The impact of the adoption was not considered material to the financial statements.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

3. Investments

The investment portfolio at June 30, 2024 is summarized as follows:

Mutual funds	\$ 162,077
IDA investment funds	9,104
Certificates of deposit	<u>894,549</u>
Total	<u>\$ 1,065,730</u>

4. Fair Value

Generally accepted accounting principles establish a fair value hierarchy that prioritizes the inputs used to determine fair value and requires the Center to classify assets and liabilities carried at fair value based on observability of these inputs. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three levels of fair value hierarchy defined by the topic are:

Level 1: Quoted prices are available in active markets for identical assets or liabilities as of the reported date. Financial assets utilizing Level 1 inputs include active exchange-traded equity securities.

Level 2: Pricing inputs are other than the quoted prices in active markets, which are either directly or indirectly observable as of the reported date. The nature of these assets and liabilities includes items for which quoted prices are available but traded less frequently and items that are fair valued using other financial instruments, the parameters of which can be directly observed.

Level 3: Assets and liabilities that have little to no pricing observability as of the reported date. These items do not have two-way markets and are measured using management's best estimate of fair value, where the inputs into the determination of fair value require significant management judgment or estimation. Level 3 inputs include all inputs that do not meet the requirements of Level 1 or Level 2.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024.

- IDA Investment Funds, Common Stock, and Mutual Funds - Valued at the closing price reported on the active market on which the individual securities are traded.

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

The following table sets forth by level, within the fair value hierarchy, the Center's investment assets at fair value as of June 30, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
World Allocation	\$ 49,177	\$ -	\$ -	\$ 49,177
Conservative Allocation	55,799	-	-	55,799
Moderate Allocation	57,101	-	-	57,101
Cash and cash alternatives:				
IDA Investment Funds	<u>9,104</u>	<u>-</u>	<u>-</u>	<u>9,104</u>
Total	<u>\$ 171,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,181</u>

This investment portfolio also includes certificates of deposit in the amount of \$894,549. The total value of the portfolio is \$1,065,730.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

5. Property and Equipment

Activity for the year ended June 30, 2024 was as follows:

	Balance at June 30, 2023	Additions	Deletions	Balance at June 30, 2024
Assets not being depreciated:				
Land	\$ 34,785	\$ -	\$ -	\$ 34,785
Total assets not being depreciated	34,785	-	-	34,785
Assets being depreciated:				
Building	447,956	-	-	447,956
Equipment	245,135	16,787	-	261,922
Furniture	54,904	-	-	54,904
Leasehold improvements	326,545	-	-	326,545
Total assets being depreciated	1,074,540	16,787	-	1,091,327
Less: accumulated depreciation:				
Building	(323,992)	(14,221)	-	(338,213)
Equipment	(200,086)	(19,096)	-	(219,182)
Furniture	(54,903)	(1)	-	(54,904)
Leasehold improvements	(302,774)	(23,771)	-	(326,545)
Total accumulated depreciation	(881,755)	(57,089)	-	(938,844)
Net property and equipment	\$ 227,570	\$ (40,302)	\$ -	\$ 187,268

Depreciation for the year ended June 30, 2024 is computed using the straight-line method. Estimated useful lives are as follows:

Building	40 years
Building improvements	10 years
Equipment	3-10 years
Furniture	3-10 years
Leasehold improvements	shorter of 15 years or term of lease

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

6. Compensated Absences

Under the Center’s policy, employees can accrue up to 30 days of compensated absences to carry over from year to year, which are paid at termination, if an employee has completed six months of service. At June 30, 2024, the Center calculated its liability for compensated absences and has recorded an accrued benefit liability of \$45,589 that is included in accrued salaries and benefits on the statement of financial position.

7. Net Assets with Donor Restrictions

Net assets with donor restrictions with time or purpose restrictions were available at June 30, 2024 for the following purpose or period:

Safe homes for domestic violence victims	<u>\$ 77,861</u>
--	------------------

During the year ended June 30, 2024, \$15,500 was released by incurring expenses satisfying the restricted purpose.

8. Net Assets with Donor Restrictions – Perpetual in Nature

Net assets with donor restrictions that are perpetual in nature as of June 30, 2024 represent endowment monies donated by various organizations to be maintained in perpetuity. The total of these funds as of June 30, 2024 is \$69,251.

Interpretation of Relevant Law

The Center has interpreted Pennsylvania State Act 141 of 1998 (Act) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Center classifies as net assets with donor restrictions that are perpetual in nature (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Endowment Policy

Initial receipts for gifts, grants or bequests under an endowment agreement are recorded as a net asset addition based on the fair market value of the property received. Unrestricted investment income from endowment funds and term endowment funds is recorded as unrestricted investment income and generally is spent in the year of receipt. Restricted expendable investment income (of which the Center had none for the year ended June 30, 2024) is accounted for as an addition to net assets with donor restrictions with a purpose restriction. Investment income that must be added to the principal balance as required by a donor or grantor agreement is recorded as an addition to net assets with donor restrictions that are perpetual in nature. The permanently restricted endowments are invested in certificates of deposits and any income is used in general operations.

Return Objectives and Risk Parameters

The Center develops and maintains a schedule of investments that keeps necessary cash liquid and earning a return, invests excess cash in a combination of investment vehicles in a diversified portfolio with a priority of protecting the funds, and protects restricted funds by investing in low-risk investment vehicles.

The Center's asset allocation guidelines aim to keep three months operating cash on hand in the checking/sweep account while keeping 70-90% of excess cash in low-risk investments with minimal penalties for early withdrawals and 10-30% of excess cash in a longer-term investment portfolio. All restricted funds are kept in longer-term, low-risk investments.

9. Line of Credit

During the year ended June 30, 2010, the Center obtained a \$250,000 line of credit from a local bank. The line is renewed annually. The line bears interest at 9.5%. The line is secured by the Center's accounts, equipment, and any inventory. No amounts were outstanding at June 30, 2024 nor were there any borrowings under the line during the year ended June 30, 2024.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

10. Leases

The Center has an operating lease for office space and a copier. The leases have remaining lease terms of twenty months and seven months, respectively. The lease expense was \$86,233 for the year ended June 30, 2024.

Other information related to leases was as follows:

	<u>2024</u>
Supplemental Cash Flows information:	
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from out due to operating lease	\$ 86,412
Weighted average remaining lease term:	
Operating lease	1.15 years
Weighted average discount rate:	
Operating lease	2.80%

Future minimum lease payments under non-cancellable lease as of June 30, 2024 were as follows:

<u>Year Ending December 31,</u>	<u>Operating Lease</u>
2025	\$ 52,367
2026	<u>2,664</u>
Total future minimum lease payments	55,031
Less: interest	<u>(488)</u>
Total	<u>\$ 54,543</u>

11. Contingencies

The Center participates in both federal and state grant programs. These programs are subject to program compliance audits by the grantors where certain costs could be

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

questioned as not being an eligible expenditure under terms of the grant. Management is not aware of any expenditures that would be disallowed under such audits.

A significant portion of the Center's revenue is the result of grant funding received through the Pennsylvania Coalition Against Domestic Violence (PCADV) (20%), Respect Together (formerly known as Pennsylvania Coalition Against Rape) (14%), Pennsylvania Commission on Crime and Delinquency (PCCD) (45%), and United Way (6%). These funding streams include monies from the federal and state governments. The contracts, which are generally granted on an annual basis, have been renewed through June 30, 2025.

12. Retirement Plan

The Center established a Simple IRA retirement plan (plan). The plan covers all employees who meet eligibility requirements. Under the plan, employees may contribute a portion of their salary to the plan. The Center matches the employees' contributions up to 3% of their wages with immediate vesting. Contributions to the plan for the year ended June 30, 2024 were \$29,528.

13. Disclosures Required by PCADV and Respect Together

The Center received and expended federal awards in the amount of \$1,515,057 for the year ended June 30, 2024. Since the amount was over \$750,000, an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) was required.

Of the programs funded by PCADV, monies equivalent to 20% of the programs' combined budget were received and expended from other sources. Of the programs funded by the Respect Together, monies equivalent to 20% of the programs' combined budget were received and expended from other sources.

The Center spent a total of \$560,026 on its Sexual Assault Program during the audited contract period. The Center spent a total of \$1,138,330 on its Domestic Violence Program during the audited contract year. The Center spent a total of \$150,829 on other crimes counseling and advocacy services during the audited contract year. These amounts do not include in-kind expenses.

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

The Center did not earn any interest income on excess program funds during the current fiscal year. The Center's cost allocation plan is in compliance with the Uniform Guidance.

14. Liquidity and Availability

The Center manages its liquid resources by focusing on obtaining grants from the PCADV, Respect Together, PCCD, the United Way, and various other funders to cover the programs that are being conducted. The Center prepares very detailed budgets and has been very active in fiscal management to ensure the entity remains liquid.

The Board of Directors (Board) has designated certain funds to be used for emergencies and technology; therefore, those funds are not available for general use. Utilization of these funds would require approval from the Board President. The Board President would decide if the use of the funds for a specific purchase required Board Executive Committee approval as well.

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Financial assets, at year-end	\$ 1,847,088
Board-designated for:	
Emergencies	(30,000)
Technology fund	(50,000)
Donor-imposed restrictions:	
Time/purpose restrictions	(77,861)
Perpetual in nature	<u>(69,251)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,619,976</u>

BLACKBURN CENTER

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

15. Donated Services and In-Kind Contributions

For the year ended June 30, 2024, donated services and in-kind contributions recognized within the statement of activities included:

Donated services	\$ 6,502
Clothing and household goods	7,820
Gift certificates	1,095
Other	<u>490</u>
Total	<u>\$ 15,907</u>

The Center recognized donated services and in-kind contributions within revenue, including donated services, clothing and household goods, gift certificates, and other. Unless otherwise noted, donated services and in-kind contributions did not have donor-imposed restrictions.

Donated services are recognized as contributions in accordance with GAAP, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the Center. Donated services are calculated based on estimated hours and rates for the services rendered. Donated services are used for program services.

Contributed clothing and household goods, gift certificates, and other are valued using estimated retail value of identical or similar products using pricing data under a “like-kind” methodology considering the goods’ condition and utility for use at the time of the contribution. Contributed clothing and household goods, and gift certificates are used in program services.

SUPPLEMENTARY INFORMATION

BLACKBURN CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

<u>Federal Grantor/Program Title</u>	<u>Federal ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Health and Human Services</u>				
Passed Through PA Coalition Against Domestic Violence:				
Social Services Block Grant	93.667	6009-2023/2024	\$ 34,904	\$ -
Social Services Block Grant - Medical Advocacy	93.667	6009-2023/2024	13,315	-
Social Services Block Grant - Relocation Funds	93.667	6009-2023/2024	25,164	25,164
Passed Through PA Coalition Against Rape:				
Social Services Block Grant	93.667		31,834	-
Total Social Services Block Grant			<u>105,217</u>	<u>25,164</u>
Passed Through PA Coalition Against Domestic Violence:				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				
	93.671	6009-2023/2024	37,312	-
COVID 19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services American Rescue Plan Act				
	93.671	6009-2023/2024	6,698	6,698
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			<u>44,010</u>	<u>6,698</u>
Passed Through Respect Together:				
Preventive Health and Health Services Block Grant	93.991		6,329	-
Total Preventive Health and Health Services Block Grant			<u>6,329</u>	<u>-</u>
Passed Through Respect Together:				
Injury Prevention and Control Research and State and Community Based Programs				
	93.136		42,282	-
Passed Through Respect Together:				
Family Violence Prevention and Services/Discretionary	93.592		8,686	-
Total U.S. Department of Health and Human Services			<u>206,524</u>	<u>31,862</u>
<u>U.S. Department of Justice</u>				
Passed Through Respect Together:				
Sexual Assault Services Formula Program	16.017		19,574	-
Sexual Assault Services Formula Program	16.017		7,304	-
Total Sexual Assault Services Formula Program			<u>26,878</u>	<u>-</u>
Passed Through PA Commission on Crime and Delinquency:				
Crime Victim Assistance - Westmoreland County	16.575	2018/2019/2020-VF-05 33097	493,881	-
Crime Victim Assistance - Westmoreland County	16.575	2020/2021-VF-05 40236	686,735	-
Total Crime Victim Assistance - Westmoreland County			<u>1,180,616</u>	<u>-</u>
Passed Through Westmoreland County:				
Violence Against Women Formula Grants - Westmoreland County Stop Grant				
	16.588	34518	44,789	-
Total U.S. Department of Justice			<u>1,252,283</u>	<u>-</u>

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

BLACKBURN CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

(Continued)

<u>Federal Grantor/Program Title (continued)</u>	<u>Federal ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed Through Westmoreland County Dept. of Planning and Dev.:				
Emergency Solutions Grant Program	14.231	1837	45,000	-
Emergency Solutions Grant Program	14.231	1837	5,000	-
Passed Through Union Mission:				
COVID 19 - Emergency Solutions Grant Program	14.231		<u>6,250</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>56,250</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,515,057</u>	<u>\$ 31,862</u>

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

BLACKBURN CENTER

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of Blackburn Center (Center) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Center.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Center has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3. PCCD Grant Expenditures

Federal expenditures by Grant ID related to the funding received by the Center from PCCD for all grant agreements in effect for fiscal years ended June 30, 2024 and 2023 are summarized as follows:

Grant ID	Fiscal Year 2024 Federal Expenditures	Fiscal Year 2023 Federal Expenditures	Federal Expenditures prior to Fiscal Year 2023	Total Federal Expenditures to Date
33097	\$ 493,881	\$ 634,208	\$ 1,761,481	\$ 2,889,570
40236	686,735	-	-	686,735
Total	<u>\$ 1,180,616</u>	<u>\$ 634,208</u>	<u>\$ 1,761,481</u>	<u>\$ 3,576,305</u>

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE TITLE XX, CONTRACT NUMBER 6009-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period July 1, 2023 - September 30, 2023)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 5,644	\$ 2,559	\$ 2,559	\$ 3,085	\$ -
Fringe benefits	1,370	427	427	943	-
Total personnel	7,014	2,986	2,986	4,028	-
Operations:					
Audit	62	26	26	36	-
Communications	87	41	41	46	-
Equipment maintenance	48	31	31	17	-
Equipment rental	17	7	7	10	-
Insurance	116	44	44	72	-
Library	3	3	3	-	-
Maintenance	70	49	49	21	-
Memberships	5	-	-	5	-
Postage	54	3	3	51	-
Printing	37	41	41	(4)	-
Professional fees	373	403	403	(30)	-
Rent	330	121	121	209	-
Staff development	13	-	-	13	-
Supplies	66	53	53	13	-
Travel	96	25	25	71	-
Utilities	335	38	38	297	-
Total operations	1,712	885	885	827	-
Total	\$ 8,726	\$ 3,871	\$ 3,871	\$ 4,855	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE TITLE XX, CONTRACT NUMBER 6009-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period October 1, 2023 - June 30, 2024)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 22,349	\$ 22,241	\$ 22,241	\$ 108	\$ -
Fringe benefits	2,457	2,703	2,703	(246)	-
Total personnel	24,806	24,944	24,944	(138)	-
Operations:					
Advertising	326	310	310	16	-
Audit	296	296	296	-	-
Communications	475	471	471	4	-
Equipment maintenance	79	79	79	-	-
Equipment rental	61	65	65	(4)	-
Food	26	24	24	2	-
Insurance	423	417	417	6	-
Library	9	8	8	1	-
Maintenance	752	634	634	118	-
Memberships	3	3	3	-	-
Postage	78	78	78	-	-
Printing	117	83	83	34	-
Professional fees	1,416	1,440	1,440	(24)	-
Rent	1,154	1,158	1,158	(4)	-
Staff development	30	29	29	1	-
Supplies	305	285	285	20	-
Travel	313	331	331	(18)	-
Utilities	363	378	378	(15)	-
Total operations	6,226	6,089	6,089	137	-
Total	\$ 31,032	\$ 31,033	\$ 31,033	\$ (1)	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 44, CONTRACT NUMBER 6009-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period July 1, 2023 - September 30, 2023)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 43,427	\$ 17,165	\$ 17,165	\$ 26,262	\$ -
Fringe benefits	11,227	4,255	4,255	6,972	-
Total personnel	54,654	21,420	21,420	33,234	-
Operations:					
Audit	600	177	177	423	-
Communications	800	279	279	521	-
Equipment maintenance	424	215	215	209	-
Equipment rental	146	46	46	100	-
Food	500	19	19	481	-
Insurance	1,100	303	303	797	-
Library	35	36	36	(1)	-
Maintenance	700	335	335	365	-
Memberships	50	-	-	50	-
Postage	350	19	19	331	-
Printing	550	516	516	34	-
Professional fees	10,184	2,751	2,751	7,433	-
Rent	3,000	826	826	2,174	-
Staff development	50	-	-	50	-
Supplies	600	359	359	241	-
Travel	850	175	175	675	-
Utilities	550	261	261	289	-
Total operations	20,489	6,317	6,317	14,172	-
Total	\$ 75,143	\$ 27,737	\$ 27,737	\$ 47,406	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 44, CONTRACT NUMBER 6009-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period October 1, 2023 - June 30, 2024)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 183,176	\$ 181,911	\$ 181,911	\$ 1,265	\$ -
Fringe benefits	40,580	43,071	43,071	(2,491)	-
Total personnel	<u>223,756</u>	<u>224,982</u>	<u>224,982</u>	<u>(1,226)</u>	<u>-</u>
Operations:					
Advertsing	2,079	1,763	1,763	316	-
Audit	2,438	2,466	2,466	(28)	-
Communications	3,856	3,624	3,624	232	-
Equipment maintenance	615	543	543	72	-
Equipment rental	538	536	536	2	-
Food	181	199	199	(18)	-
Insurance	3,479	3,038	3,038	441	-
Library	45	50	50	(5)	-
Maintenance	5,899	5,040	5,040	859	-
Memberships	30	27	27	3	-
Postage	735	744	744	(9)	-
Printing	800	786	786	14	-
Professional fees	10,292	11,107	11,107	(815)	-
Rent	9,449	9,556	9,556	(107)	-
Staff development	200	220	220	(20)	-
Supplies	3,190	2,375	2,375	815	-
Travel	2,316	2,548	2,548	(232)	-
Utilities	2,940	3,234	3,234	(294)	-
Total operations	<u>49,082</u>	<u>47,856</u>	<u>47,856</u>	<u>1,226</u>	<u>-</u>
Total	<u>\$ 272,838</u>	<u>\$ 272,838</u>	<u>\$ 272,838</u>	<u>\$ -</u>	<u>\$ -</u>

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE FVPS, CONTRACT NUMBER 6009-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period July 1, 2023 - September 30, 2023)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 6,274	\$ 2,961	\$ 2,961	\$ 3,313	\$ -
Fringe benefits	1,524	963	963	561	-
Total personnel	7,798	3,924	3,924	3,874	-
Operations:					
Audit	68	31	31	37	-
Communications	97	48	48	49	-
Equipment maintenance	54	40	40	14	-
Equipment rental	18	8	8	10	-
Insurance	129	52	52	77	-
Library	2	2	2	-	-
Maintenance	78	56	56	22	-
Membership	7	-	-	7	-
Postage	60	4	4	56	-
Printing	41	45	45	(4)	-
Professional fees	414	455	455	(41)	-
Rent	368	142	142	226	-
Staff development	14	-	-	14	-
Supplies	73	56	56	17	-
Travel	107	29	29	78	-
Total operations	1,530	968	968	562	-
Total	\$ 9,328	\$ 4,892	\$ 4,892	\$ 4,436	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE FVPS, CONTRACT NUMBER 6009-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period October 1, 2023 - June 30, 2024)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 20,933	\$ 20,940	\$ 20,940	\$ (7)	\$ -
Fringe benefits	5,930	6,132	6,132	(202)	-
Total personnel	26,863	27,072	27,072	(209)	-
Operations:					
Advertising	272	272	272	-	-
Audit	267	276	276	(9)	-
Communications	426	409	409	17	-
Equipment maintenance	73	68	68	5	-
Equipment rental	64	58	58	6	-
Food	23	25	25	(2)	-
Insurance	384	341	341	43	-
Library	6	7	7	(1)	-
Maintenance	639	555	555	84	-
Membership	5	3	3	2	-
Postage	72	74	74	(2)	-
Printing	110	79	79	31	-
Professional fees	1,185	1,304	1,304	(119)	-
Rent	1,041	1,076	1,076	(35)	-
Staff development	17	19	19	(2)	-
Supplies	357	273	273	84	-
Travel	254	279	279	(25)	-
Utilities	361	230	230	131	-
Total operations	5,556	5,348	5,348	208	-
Total	\$ 32,419	\$ 32,420	\$ 32,420	\$ (1)	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 222, CONTRACT NUMBER 6009-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period July 1, 2023 - September 30, 2023)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 3,204	\$ 1,530	\$ 1,530	\$ 1,674	\$ -
Fringe benefits	777	424	424	353	-
Total personnel	3,981	1,954	1,954	2,027	-
Operations:					
Audit	35	15	15	20	-
Communications	50	24	24	26	-
Equipment maintenance	27	18	18	9	-
Equipment rental	9	4	4	5	-
Insurance	66	26	26	40	-
Library	1	1	1	-	-
Maintenance	39	30	30	9	-
Memberships	4	-	-	4	-
Postage	30	2	2	28	-
Printing	21	23	23	(2)	-
Professional fees	212	233	233	(21)	-
Rent	188	72	72	116	-
Staff development	7	-	-	7	-
Supplies	37	32	32	5	-
Travel	55	15	15	40	-
Utilities	151	23	23	128	-
Total operations	932	518	518	414	-
Total	\$ 4,913	\$ 2,472	\$ 2,472	\$ 2,441	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 222, CONTRACT NUMBER 6009-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period October 1, 2023 - June 30, 2024)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 11,102	\$ 11,262	\$ 11,262	\$ (160)	\$ -
Fringe benefits	3,000	3,044	3,044	(44)	-
Total personnel	14,102	14,306	14,306	(204)	-
Operations:					
Advertsing	165	157	157	8	-
Audit	147	146	146	1	-
Communications	229	224	224	5	-
Equipment maintenance	41	44	44	(3)	-
Equipment rental	32	30	30	2	-
Food	11	10	10	1	-
Insurance	210	206	206	4	-
Library	4	4	4	-	-
Maintenance	335	167	167	168	-
Memberships	5	2	2	3	-
Postage	45	45	45	-	-
Printing	77	54	54	23	-
Professional fees	700	704	704	(4)	-
Rent	568	564	564	4	-
Safe Homes	-	-	-	-	-
Staff development	8	9	9	(1)	-
Supplies	162	142	142	20	-
Travel	155	170	170	(15)	-
Utilities	181	193	193	(12)	-
Total operations	3,075	2,871	2,871	204	-
Total	\$ 17,177	\$ 17,177	\$ 17,177	\$ -	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
SSBG/MEDICAL ADVOCACY, CONTRACT NUMBER 6009-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 9,153	\$ 9,014	\$ 9,014	\$ 139	\$ -
Fringe benefits	2,699	2,403	2,403	296	-
Total personnel	11,852	11,417	11,417	435	-
Operations:					
Audit	95	105	105	(10)	-
Communications	100	110	110	(10)	-
Equipment maintenance	108	95	95	13	-
Equipment rental	26	25	25	1	-
Insurance	130	143	143	(13)	-
Library	3	3	3	-	-
Maintenance	115	22	22	93	-
Postage	9	10	10	(1)	-
Printing	58	64	64	(6)	-
Professional fees	583	641	641	(58)	-
Rent	413	449	449	(36)	-
Supplies	146	118	118	28	-
Travel	112	113	113	(1)	-
Total operations	1,898	1,898	1,898	-	-
Total	\$ 13,750	\$ 13,315	\$ 13,315	\$ 435	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
SSBG/RELOCATION FUNDS, CONTRACT NUMBER 6009-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Operations:					
Relocation	\$ 25,164	\$ 25,164	\$ 25,164	\$ -	\$ -
Total	\$ 25,164	\$ 25,164	\$ 25,164	\$ -	\$ -

BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE CONTRACT NUMBER 6009-2023 and 6009-2024

COMBINED SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories:					
Title XX-Contract period 7/1/2023-9/30/2023					
Personnel	\$ 7,014	\$ 2,986	\$ 2,986	\$ 4,028	\$ -
Operations	1,712	885	885	827	-
Title XX-Contract period 10/1/2023-6/30/2024					
Personnel	24,806	24,944	24,944	(138)	-
Operations	6,226	6,089	6,089	137	-
Act 44-Contract period 7/1/2023-9/30/2023					
Personnel	54,654	21,420	21,420	33,234	-
Operations	20,489	6,317	6,317	14,172	-
Act 44-Contract period 10/1/2023-6/30/2024					
Personnel	223,756	224,982	224,982	(1,226)	-
Operations	49,082	47,856	47,856	1,226	-
FVPS-Contract period 7/1/2023-9/30/2023					
Personnel	7,798	3,924	3,924	3,874	-
Operations	1,530	968	968	562	-
FVPS-Contract period 10/1/2023-6/30/2024					
Personnel	26,863	27,072	27,072	(209)	-
Operations	5,556	5,348	5,348	208	-
Act 222-Contract period 7/1/2023-9/30/2023					
Personnel	3,981	1,954	1,954	2,027	-
Operations	932	518	518	414	-
Act 222-Contract period 10/1/2023-6/30/2024					
Personnel	14,102	14,306	14,306	(204)	-
Operations	3,075	2,871	2,871	204	-
SSBG/Medical Advocacy:					
Personnel	11,852	11,417	11,417	435	-
Operations	1,898	1,898	1,898	-	-
SSBG/Relocation Funds:					
Personnel	-	-	-	-	-
Operations	25,164	25,164	25,164	-	-
Total	\$ 490,490	\$ 430,919	\$ 430,919	\$ 59,571	\$ -

Funding reconciliation:

Available funding:

Approved contract, received as of June 30, 2024	\$ 364,582
Approved contract, still outstanding as of June 30, 2024	<u>66,337</u>
Total funding	<u>430,919</u>

Allowable costs:

Approved	<u>\$ 430,919</u>
Total costs	<u>430,919</u>
Due from Pennsylvania Coalition Against Domestic Violence	<u><u>\$ -</u></u>

BLACKBURN CENTER

RESPECT TOGETHER

TITLE XX

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 23,407	\$ 23,404	\$ 23,404	\$ 3	\$ -
Fringe benefits	3,618	3,657	3,657	(39)	-
Total personnel	27,025	27,061	27,061	(36)	-
Operations:					
Consultant fees	1,245	1,261	1,261	(16)	-
Audit fees	282	304	304	(22)	-
Office supplies	317	201	201	116	-
Printing and duplicating	146	161	161	(15)	-
Telephone	250	258	258	(8)	-
Postage	141	121	121	20	-
Rent and maint. of space	1,263	1,262	1,262	1	-
Rent and maint. of equip.	147	153	153	(6)	-
Travel	418	433	433	(15)	-
Advertising	162	178	178	(16)	-
Education	7	8	8	(1)	-
Memberships	1	1	1	-	-
Insurance	382	379	379	3	-
Staff development	48	53	53	(5)	-
Total operations	4,809	4,773	4,773	36	-
Total	\$ 31,834	\$ 31,834	\$ 31,834	\$ -	\$ -

BLACKBURN CENTER

RESPECT TOGETHER ACT 44

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 175,653	\$ 177,284	\$ 177,284	\$ (1,631)	\$ -
Fringe benefits	30,442	30,544	30,544	(102)	-
Total personnel	206,095	207,828	207,828	(1,733)	-
Operations:					
Consultant fees	12,945	12,912	12,912	33	-
Audit fees	2,217	2,150	2,150	67	-
Office supplies	2,182	1,381	1,381	801	-
Printing and duplicating	1,025	1,128	1,128	(103)	-
Telephone	1,797	1,808	1,808	(11)	-
Postage	685	534	534	151	-
Rent and maint. of space	9,474	8,595	8,595	879	-
Rent and maint. of equip.	1,235	1,359	1,359	(124)	-
Travel	2,775	2,783	2,783	(8)	-
Advertising	1,253	1,378	1,378	(125)	-
Education	63	69	69	(6)	-
Insurance	2,945	2,720	2,720	225	-
Staff development	460	506	506	(46)	-
Total operations	39,056	37,323	37,323	1,733	-
Total	\$ 245,151	\$ 245,151	\$ 245,151	\$ -	\$ -

BLACKBURN CENTER

RESPECT TOGETHER

PHHS

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - YEAR 1

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period October 1, 2022 - September 30, 2023)

	Approved Budget	10/1/2022- 6/30/2023 Reported Costs	7/1/2023- 9/30/2023 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 4,800	\$ 1,065	\$ 1,200	\$ 2,265	\$ 2,535	\$ -
Fringe benefits	820	211	205	416	404	-
Total personnel	5,620	1,276	1,405	2,681	2,939	-
Operations:						
Consultant fees	73	55	18	73	-	-
Audit fees	48	6	21	27	(21)	-
Office supplies	87	6	22	28	(59)	-
Telephone	90	5	21	26	(64)	-
Postage	29	5	5	10	(19)	-
Rent	300	28	38	66	(234)	-
Maintenance	70	7	19	26	(44)	-
Travel	68	6	36	42	(26)	-
Insurance	78	10	32	42	(36)	-
Total operations	843	128	212	340	(503)	-
Total	\$ 6,463	\$ 1,404	\$ 1,617	\$ 3,021	\$ (3,442)	\$ -

BLACKBURN CENTER

RESPECT TOGETHER
PHHS

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - YEAR 2

YEAR ENDED JUNE 30, 2024

(Relates to the Contract Period October 1, 2023 - September 30, 2024)

	Approved Budget	10/1/2023- 6/30/2024 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 4,100	\$ 3,428	\$ 3,428	\$ 672	\$ -
Fringe benefits	998	669	669	329	-
Total personnel	5,098	4,097	4,097	1,001	-
Operations:					
Consultant fees	380	178	178	202	-
Audit fees	40	34	34	6	-
Office supplies	50	22	22	28	-
Printing and duplicating	20	11	11	9	-
Telephone	80	36	36	44	-
Postage	35	12	12	23	-
Rent and maint. of space	280	180	180	100	-
Utilities	50	-	-	50	-
Rent and maint. of equip.	56	19	19	37	-
Travel	90	55	55	35	-
Advertising	14	12	12	2	-
Education	2	1	1	1	-
Dues	4	1	1	3	-
Insurance	75	50	50	25	-
Staff development	10	4	4	6	-
Total operations	1,186	615	615	571	-
Total	\$ 6,284	\$ 4,712	\$ 4,712	\$ 1,572	\$ -

Note: All funds were not spent as of June 30, 2024 due to the fact that the contract does not end until September 30, 2024.

BLACKBURN CENTER

RESPECT TOGETHER SEXUAL ASSAULT SERVICES PROGRAM

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - YEAR 1

YEAR ENDED JUNE 30, 2024

(Relates to the Contract Period August 1, 2023 - July 31, 2024)

	Approved Budget	8/1/2023- 6/30/2024 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 15,515	\$ 15,040	\$ 15,040	\$ 475	\$ -
Fringe benefits	3,530	2,258	2,258	1,272	-
Total personnel	19,045	17,298	17,298	1,747	-
Operations:					
Consultant fees	580	638	638	(58)	-
Audit Fees	90	99	99	(9)	-
Office supplies	135	106	106	29	-
Printing and duplicating	55	43	43	12	-
Telephone	120	132	132	(12)	-
Postage	60	52	52	8	-
Rent and maint. of space	625	688	688	(63)	-
Rent and maint. of equip.	135	82	82	53	-
Travel	210	220	220	(10)	-
Education	3	3	3	-	-
Dues	5	4	4	1	-
Insurance	180	198	198	(18)	-
Staff development	10	11	11	(1)	-
Total operations	2,208	2,276	2,276	(68)	-
Total	\$ 21,253	\$ 19,574	\$ 19,574	\$ 1,679	\$ -

Note: All funds were not spent as of June 30, 2024 due to the fact that the contract does not end until July 31, 2024.

BLACKBURN CENTER

RESPECT TOGETHER
RSCCA

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - YEAR 1

YEAR ENDED JUNE 30, 2024

(Relates to the Contract Period August 1, 2023 - July 31, 2024)

	Approved Budget	8/1/2023- 6/30/2024 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 5,391	\$ 5,846	\$ 5,846	\$ (455)	\$ -
Fringe benefits	1,349	842	842	507	-
Total personnel	6,740	6,688	6,688	52	-
Operations:					
Consultant fees	133	146	146	(13)	-
Audit fees	22	24	24	(2)	-
Office supplies	33	36	36	(3)	-
Printing and duplicating	13	13	13	-	-
Telephone	44	48	48	(4)	-
Postage	19	20	20	(1)	-
Rent and maint. of space	152	167	167	(15)	-
Rent and maint. of equip.	30	33	33	(3)	-
Travel	48	53	53	(5)	-
Education	1	1	1	-	-
Dues	2	2	2	-	-
Insurance	41	45	45	(4)	-
Staff development	4	4	4	-	-
Total operations	542	592	592	(50)	-
Total	\$ 7,282	\$ 7,280	\$ 7,280	\$ 2	\$ -

Note: All funds were not spent as of June 30, 2024 due to the fact that the contract does not end until July 31, 2024.

BLACKBURN CENTER

RESPECT TOGETHER

FVPSA

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - YEAR 1

YEAR ENDED JUNE 30, 2024

(Relates to the Contract Period May 1, 2022 - September 30, 2025)

	Approved Budget	5/1/2022	7/1/2023-	Allowable Costs Per Audit		
		6/30/2023 Reported Costs	6/30/2024 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 3,820	\$ -	\$ 1,316	\$ 1,316	\$ 2,504	\$ -
Fringe benefits	292	-	101	101	191	-
Total personnel	4,112	-	1,417	1,417	2,695	-
Operations:						
Consultant fees	4,194	320	-	320	(3,874)	-
Software	1,022	1,073	-	1,073	51	-
Equipment	1,250	1,313	-	1,313	63	-
Temporary housing	52,360	562	6,773	7,335	(45,025)	-
Client moving expense	10,470	388	466	854	(9,616)	-
Client vehicle repair	6,980	1,208	-	1,208	(5,772)	-
Client transportation	2,000	-	30	30	(1,970)	-
Total operations	78,276	4,864	7,269	12,133	(66,143)	-
Total	\$ 82,388	\$ 4,864	\$ 8,686	\$ 13,550	\$ (68,838)	\$ -

Note: All funds were not spent as of June 30, 2024 due to the fact that the contract does not end until September 30, 2025.

BLACKBURN CENTER

Respect Together

RAPE P&E

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - YEAR 1

YEAR ENDED JUNE 30, 2024

(Covering the Contract Period February 1, 2023 - January 31, 2024)

	Approved Budget	2/1/2023- 6/30/2023	7/1/2023- 1/31/2024	Allowable Costs Per Audit		
		Reported Costs	Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 25,158	\$ 10,295	\$ 14,267	\$ 24,562	\$ 596	\$ -
Fringe benefits	6,197	2,030	2,838	4,868	1,329	-
Total personnel	31,355	12,325	17,105	29,430	1,925	-
Operations:						
Consultant fees	3,150	750	2,424	3,174	(24)	-
Audit fees	270	-	250	250	20	-
Office supplies	180	-	191	191	(11)	-
Printing	117	-	112	112	5	-
Telephone	225	-	218	218	7	-
Postage	68	-	73	73	(5)	-
Rent and maint. of space	2,372	88	1,059	1,147	1,225	-
Rent and maint. of equip.	337	107	217	324	13	-
Advertsing	405	-	392	392	13	-
Education	36	-	30	30	6	-
Dues	27	-	-	-	27	-
Insurance	735	89	316	405	330	-
Staff development	45	-	43	43	2	-
Total operations	7,967	1,034	5,325	6,359	1,608	-
Total	\$ 39,322	\$ 13,359	\$ 22,430	\$ 35,789	\$ 3,533	\$ -

BLACKBURN CENTER

RESPECT TOGETHER
RAPE P&E

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - YEAR 2

YEAR ENDED JUNE 30, 2024

(Relates to the Contract Period February 1, 2024 - January 31, 2025)

	Approved Budget	2/1/2024- 6/30/2024 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 31,862	\$ 14,896	\$ 14,896	\$ 16,966	\$ -
Fringe benefits	8,611	2,801	2,801	5,810	-
Total personnel	40,473	17,697	17,697	22,776	-
Operations:					
Consultant fees	1,536	339	339	1,197	-
Audit fees	320	165	165	155	-
Office supplies	600	106	106	494	-
Printing and duplicating	264	61	61	203	-
Telephone	516	153	153	363	-
Postage	228	72	72	156	-
Rent and maint. of space	1,860	697	697	1,163	-
Rent and maint. of equipment	348	66	66	282	-
Travel	511	211	211	300	-
Advertising	276	64	64	212	-
Education	96	10	10	86	-
Dues	24	-	-	24	-
Insurance	576	203	203	373	-
Staff development	24	12	12	12	-
Total operations	7,179	2,159	2,159	5,020	-
Total	\$ 47,652	\$ 19,856	\$ 19,856	\$ 27,796	\$ -

Note: All funds were not spent as of June 30, 2024 due to the fact that the contract does not end until January 31, 2025.

BLACKBURN CENTER

RESPECT TOGETHER

COMBINED SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION

YEAR ENDED JUNE 30, 2024

Budget Categories:	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Title XX:					
Personnel	\$ 27,025	\$ 27,061	\$ 27,061	\$ (36)	\$ -
Operations	4,809	4,773	4,773	36	-
Act 44:					
Personnel	206,095	207,828	207,828	(1,733)	-
Operations	39,056	37,323	37,323	1,733	-
PHHS - Contract Period 10/01/22-9/30/23:					
Personnel	5,620	2,681	2,681	2,939	-
Operations	843	340	340	503	-
PHHS - Contract Period 10/01/23-9/30/24:					
Personnel	5,098	4,097	4,097	1,001	-
Operations	1,186	615	615	571	-
Sexual Assault Services Program - Year 1 - Contract Period 8/01/23-7/31/24:					
Personnel	19,045	17,298	17,298	1,747	-
Operations	2,208	2,276	2,276	(68)	-
RSCCA- Contract Period 8/01/2023- 7/31/2024:					
Personnel	6,740	6,688	6,688	52	-
Operations	542	592	592	(50)	-
FVPSA- Contract Period 5/1/2022-9/30/2025					
Personnel	4,112	1,417	1,417	2,695	-
Operations	78,276	12,133	12,133	66,143	-
RAPE P&E - Year 1 - Contract Period 2/1/23-1/31/24:					
Personnel	31,355	29,430	29,430	1,925	-
Operations	7,967	6,359	6,359	1,608	-
RAPE P&E - Year 2 - Contract Period 2/1/24-1/31/25:					
Personnel	40,473	17,697	17,697	22,776	-
Operations	7,179	2,159	2,159	5,020	-
Total	\$ 487,629	\$ 380,767	\$ 380,767	\$ 106,862	\$ -
Funding reconciliation:					
Available funding:					
Approved contract, received as of June 30, 2024			\$ 351,448		
Approved contract, still outstanding as of June 30, 2024			29,319		
Total funding			<u>380,767</u>		
Allowable costs:					
Approved		<u>\$ 380,767</u>			
Total costs			<u>380,767</u>		
Due from Pennsylvania Coalition Against Rape			<u>\$ -</u>		

Blackburn Center

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2024

**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
Blackburn Center**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and audit guidelines issued by the Pennsylvania Department of Human Services and the Pennsylvania Coalitions Against Domestic Violence and Respect Together, the financial statements of Blackburn Center (Center), a nonprofit organization, which comprise the statement of financial position as of June 30, 2024, 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 30, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Center’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

Board of Directors
Blackburn Center
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters

weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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.

Maher Duessel

Pittsburgh, Pennsylvania
October 30, 2024

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

Board of Directors
Blackburn Center

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Blackburn Center (Center)'s compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Center's major federal programs for the year ended June 30, 2024. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

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Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control over Compliance

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Center's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Maher Duessel

Pittsburgh, Pennsylvania
October 30, 2024

BLACKBURN CENTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2024

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? yes no

7. Major Programs:

ALN(s)

16.575

Name of Federal Program or Cluster

Crime Victim Assistance

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000

9. Auditee qualified as low-risk auditee? yes no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

II. Findings and questioned costs for federal awards.

No matters were reported.

BLACKBURN CENTER

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2024

NONE