

# **Blackburn Center**

Single Audit

June 30, 2021

**MaherDuessel**

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# BLACKBURN CENTER

YEAR ENDED JUNE 30, 2021

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## **Independent Auditor's Report**

**Board of Directors  
Blackburn Center**

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

We have audited the accompanying financial statements of Blackburn Center (Center), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

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

Our responsibility is to express an opinion on these financial statements based on our 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, and the audit guidelines issued by the Pennsylvania Department of Human Services and the Pennsylvania Coalitions Against Rape and Domestic Violence. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2021, 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.

### **Other Matters**

#### *Other 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. 6009-2021 and PCAR) are presented for purposes of additional analysis as required by PCADV and PCAR 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 also not a required part of the basic 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 October 14, 2021 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.

*Maher Duessel*

Pittsburgh, Pennsylvania  
October 14, 2021

# BLACKBURN CENTER

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

<b>Assets</b>	
Current assets:	
Cash	\$ 452,064
Accounts receivable	523,203
Prepaid expenses	46,135
Investments	814,855
Total current assets	1,836,257
Noncurrent assets:	
Property and equipment, net of accumulated depreciation	313,625
Total noncurrent assets	313,625
<b>Total Assets</b>	<b>\$ 2,149,882</b>
<b>Liabilities and Net Assets</b>	
Liabilities:	
Accounts payable	\$ 26,429
Refundable advance	13,566
Accrued salaries and benefits	147,078
Total Liabilities	187,073
Net Assets:	
Without donor restrictions:	
Undesignated	1,452,402
Designated for capital assets	313,625
Designated for emergencies	30,000
Designated for technology fund	50,000
Total without donor restrictions	1,846,027
With donor restrictions:	
Time/purpose restrictions	45,670
Perpetual in nature	71,112
Total with donor restrictions	116,782
Total Net Assets	1,962,809
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,149,882</b>

See accompanying notes to financial statements.



# BLACKBURN CENTER

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues, Gains, and Other Support:</b>			
Governmental contracts	\$ 2,408,933	\$ -	\$ 2,408,933
Contributions and grants	498,631	41,000	539,631
Counseling and training fees	1,613	-	1,613
Special event, net of expenses of \$6,987	65,571	-	65,571
Interest and dividend income	15,597	-	15,597
Realized and unrealized gain (loss) on investments	65,359	-	65,359
Net assets released from restrictions	67,630	(67,630)	-
Total revenues, gains, and other support	3,123,334	(26,630)	3,096,704
<b>Expenses:</b>			
Program services	2,353,692	-	2,353,692
Management and general	420,246	-	420,246
Fundraising	73,229	-	73,229
Total expenses	2,847,167	-	2,847,167
<b>Change in Net Assets</b>	276,167	(26,630)	249,537
<b>Net Assets:</b>			
Beginning of year	1,569,860	143,412	1,713,272
End of year	\$ 1,846,027	\$ 116,782	\$ 1,962,809

See accompanying notes to financial statements.

# BLACKBURN CENTER

## STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2021

	Program Services	Management and General	Fundraising	Total
<b>Expenses:</b>				
Salaries and wages	\$ 1,284,654	\$ 238,334	\$ 28,312	\$ 1,551,300
Payroll taxes	104,262	19,201	2,340	125,803
Employee benefits	254,766	4,164	19,599	278,529
Total employee compensation	1,643,682	261,699	50,251	1,955,632
Professional fees	90,476	73,746	3,826	168,048
Office supplies	39,799	7,496	2,583	49,878
Housekeeping supplies	2,823	-	-	2,823
Telephone	23,624	4,829	1,114	29,567
Postage	6,200	1,131	1,249	8,580
Rent	53,636	19,656	6,373	79,665
Utilities	9,683	-	-	9,683
Insurance	17,293	3,547	1,330	22,170
Building and equipment maintenance	23,562	2,465	716	26,743
Printing	4,658	882	687	6,227
Travel	18,428	61	8	18,497
Conferences and meetings	838	10	-	848
Food	1,777	-	-	1,777
Membership fees	992	244	35	1,271
Administrative fees	10,130	3,392	770	14,292
Advertising and public relations	2,341	2,190	193	4,724
Client relocation expenses	25,164	-	-	25,164
In-kind expenses	23,250	6,445	-	29,695
Leases	3,059	631	235	3,925
Infrastructure grant	6,587	19,995	-	26,582
Emergency needs	288,892	599	34	289,525
Miscellaneous	8,591	1,339	117	10,047
Total expenses before depreciation	2,305,485	410,357	69,521	2,785,363
Depreciation	48,207	9,889	3,708	61,804
Total expenses	\$ 2,353,692	\$ 420,246	\$ 73,229	\$ 2,847,167

See accompanying notes to financial statements.

# BLACKBURN CENTER

## STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021

### **Cash Flows From Operating Activities:**

Change in net assets	\$ 249,537
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	61,804
Net realized and unrealized (gain) loss	(65,359)
Change in:	
Accounts receivable	552
Prepaid expenses	(2,765)
Accounts payable	(25,338)
Refundable advance	13,566
Accrued salaries and benefits	(15,822)
Net cash provided by (used in) operating activities	<u>216,175</u>

### **Cash Flows From Investing Activities:**

Purchase of equipment	(14,513)
Purchase of investments	<u>(38,298)</u>
Net cash provided by (used in) investing activities	<u>(52,811)</u>

**Net Increase (Decrease) in Cash** 163,364

### **Cash:**

Beginning of year	<u>288,700</u>
End of year	<u><u>\$ 452,064</u></u>

See accompanying notes to financial statements.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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### 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, 2021, net assets without donor restrictions of \$313,625, \$30,000, and \$50,000 were designated for capital assets, emergencies, and the technology fund, respectively.

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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### 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 (as the assets are used in the Center's activities).

### 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

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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support if they are received with donor stipulations that limit the use of the donated assets. 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, 2021.

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 in the aggregate from multiple funders of \$280,274, \$137,590, \$108,759, and \$24,025 that have not been recognized at June 30, 2021 because qualifying expenditures have not yet been incurred. The Center has received \$13,566 in advance under the Center's federal and state contracts and grants that was recorded as a refundable advance at June 30, 2021.

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. 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

Cash includes cash on hand and cash in banks.

### 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, 2021

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### 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.

### Accounts Receivable

Accounts receivable represents primarily amounts due from funding sources for eligible expenditures incurred prior to reimbursement. All such amounts are expected to be received within the next fiscal period. Management has determined that no allowance was considered necessary at June 30, 2021.

### Donated Services and In-Kind Contributions

Donated supplies are reflected as contributions in the statement of activities at their estimated fair values at date of receipt. Donated services are recognized as contributions in accordance with accounting principles generally accepted in the United States of America (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. 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 GAAP were not met. During 2021, the Center received \$6,445 in donated goods and \$23,250 in donated services from hotline, shelter, and education volunteers.

### 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.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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### 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.

### 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.

### Pending Accounting Standards Update

The Financial Accounting Standards Board (FASB) has issued Accounting Standards Updates (individually and collectively, ASU) that will become effective in future years as outlined below. Management has not yet determined the impact of this update on the financial statements.

ASU 2016-02, *"Leases (Topic 842),"* is effective, as delayed, for the financial statements for the year beginning after December 15, 2021. These amendments and related amendments will require lessees to recognize assets and liabilities on the statement of financial position for the rights and obligations created by all leases with terms of more than twelve months. Disclosures also will be required by lessees to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

ASU 2020-07, *"Not-For-Profit Entities (Subtopic 958): Presentation and Disclosures by Not-For-Profit Entities for Contributed Nonfinancial Assets,"* is effective for reporting periods beginning after June 15, 2021. The amendments in this update address presentation and disclosure of contributed nonfinancial assets.



# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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### 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.

### **3. Cash**

Cash is held in local banks that carry FDIC insurance, which may at times exceed federally insured limits. The book balance of all cash at June 30, 2021 is \$452,064. The bank balance of all cash at June 30, 2021 totals \$482,378, \$232,378 of which is uninsured.

### **4. Investments**

The investment portfolio at June 30, 2021 is summarized as follows:

Mutual funds	\$ 405,986
IDA investment funds	205,824
Certificates of deposit	<u>203,045</u>
Total	<u>\$ 814,855</u>

### **5. 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.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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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 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, 2021.

- IDA Investment Funds 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.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

The following table sets forth by level, within the fair value hierarchy, the Center's investment assets at fair value as of June 30, 2021:

	Level 1	Level 2	Level 3	Total
Mutual funds:				
World Allocation	\$ 48,640	\$ -	\$ -	\$ 48,640
Conservative Allocation	49,967	-	-	49,967
Moderate Allocation	55,245	-	-	55,245
World Small/Mid Stock	2,344	-	-	2,344
Midcap Blend	36,365	-	-	36,365
Large Blend	44,331	-	-	44,331
Foreign Large Blend	23,235	-	-	23,235
Intermediate Term Bond	51,403	-	-	51,403
Corporate Bond	30,266	-	-	30,266
Small Bond	35,925	-	-	35,925
Multisector Bond	28,265	-	-	28,265
Cash and cash alternatives:				
IDA Investment Funds	205,824	-	-	205,824
Total	<u>\$ 611,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 611,810</u>

This investment portfolio also includes certificates of deposit in the amount of \$203,045. The total value of the portfolio is \$814,855.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

### 6. Property and Equipment

Activity for the year ended June 30, 2021 was as follows:

	Balance at June 30, 2020	Additions	Deletions	Balance at June 30, 2021
Assets not being depreciated:				
Land	\$ 34,785	\$ -	\$ -	\$ 34,785
Total assets not being depreciated	34,785	-	-	34,785
Assets being depreciated:				
Building	433,443	14,513	-	447,956
Equipment	213,214	-	(399)	212,815
Furniture	54,904	-	-	54,904
Leasehold improvements	326,545	-	-	326,545
Total assets being depreciated	1,028,106	14,513	(399)	1,042,220
Less: accumulated depreciation:				
Building	(281,875)	(13,675)	-	(295,550)
Equipment	(149,051)	(19,130)	399	(167,782)
Furniture	(54,384)	(296)	-	(54,680)
Leasehold improvements	(216,665)	(28,703)	-	(245,368)
Total accumulated depreciation	(701,975)	(61,804)	399	(763,380)
Net property and equipment	\$ 360,916	\$ (47,291)	\$ -	\$ 313,625

Depreciation for the year ended June 30, 2021 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, 2021

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### 7. 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, 2021, the Center calculated its liability for compensated absences and has recorded an accrued benefit liability of \$68,991.

### 8. Net Assets with Donor Restrictions – Time/Purpose

Net assets with donor restrictions with time or purpose restrictions were available at June 30, 2021 for the following purpose or period:

Coaching boys into men	\$ 5,500
Civil Legal Services Program	28,070
2020-2021 Social Transformation through Community Engagement Initiative	<u>12,100</u>
Total net assets with donor restrictions - time/purpose	<u>\$ 45,670</u>

The Center plans to release \$45,670 during fiscal year 2022.

### 9. Net Assets with Donor Restrictions – Perpetual in Nature

Net assets with donor restrictions that are perpetual in nature as of June 30, 2021 represent endowment monies donated by various organizations to be maintained in perpetuity. The total of these funds as of June 30, 2021 is \$71,112.

#### 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.

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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### 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, 2021) 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.

During 2021, the Center had the following endowment-related activity:

	Without Donor Restrictions	With Donor Restrictions		
		Time or Purpose Restrictions	Perpetual in Nature	Total
Investment return:				
Investment income (loss)	\$ -	\$ -	\$ (657)	\$ (657)
Investment fees	-	-	-	-
Total investment return	-	-	(657)	(657)
Contributions	-	-	657	-
Withdrawals for general operations	-	-	-	-
Transfer in to endowment	-	-	-	-
Total change in endowment funds	-	-	-	(657)
Endowment funds:				
Beginning of year	-	-	71,112	71,112
End of year	\$ -	\$ -	\$ 71,112	\$ 70,455

### 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

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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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.

### 10. 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 4.5%. The line is secured by the Center's accounts, equipment, and any inventory. No amounts were outstanding under the line on June 30, 2021.

### 11. Operating Leases

The Center has entered into a lease for office space and a lease for a copier, expiring on January 31, 2025 and February 28, 2026, respectively. In general, the terms of these leases provide for monthly lease payments of \$6,707, and \$333, respectively. Rent expense for fiscal year 2021 related to these leases was \$83,590.

The Center's future minimum noncancelable annual lease liabilities under these operating leases are as follows:

<u>Years ending June 30,</u>		
2022	\$	84,815
2023		85,628
2024		86,442
2025		52,367
Thereafter		<u>2,664</u>
	\$	<u><u>311,916</u></u>

### 12. 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 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.

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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A significant portion of the Center's revenue is the result of grant funding received through the Pennsylvania Coalition Against Domestic Violence (22%), Pennsylvania Coalition Against Rape (10%), Pennsylvania Commission on Crime and Delinquency (39%), and United Way (7%). 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, 2022. United Way grant funds have been awarded through June 30, 2022.

### 13. 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, 2021 were \$35,443.

### 14. Disclosures Required by PCADV and PCAR

The Center received and expended federal awards in the amount of \$1,791,199 for the year ended June 30, 2021. 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.

The programs funded by the Pennsylvania Coalition Against Domestic Violence, monies equivalent to 20% of the programs' combined budget were received and expended from other sources. Of the programs funded by the Pennsylvania Coalition Against Rape, monies equivalent to 20% of the programs' combined budget were received and expended from other sources.

The Center spent a total of \$985,565 on its Sexual Assault Program during the audited contract period. The Center spent a total of \$1,803,227 on its Domestic Violence Program during the audited contract year. These amounts do not include in-kind expenses.

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.



# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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### 15. Liquidity and Availability

The Center manages its liquid resources by focusing on obtaining grants from the Pennsylvania Coalition Against Domestic Violence, Pennsylvania Coalition Against Rape, Pennsylvania Commission on Crime and Delinquency, 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	\$ 1,790,122
Board-designated for:	
Emergencies	(30,000)
Technology fund	(50,000)
Donor-imposed restrictions:	
Time/purpose restrictions	(45,670)
Perpetual in nature	<u>(71,112)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,593,340</u>

## **SUPPLEMENTARY INFORMATION**

# BLACKBURN CENTER

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

<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>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed Through the PA Department of Human Services:				
Passed Through PA Coalition Against Domestic Violence:				
Social Services Block Grant	93.667	6009-2021	\$ 34,904	\$ -
Social Services Block Grant - Medical Advocacy	93.667	6009-2021	55,000	-
Social Services Block Grant - Relocation Funds	93.667	6009-2021	25,164	25,164
Passed Through PA Coalition Against Rape:				
Social Services Block Grant	93.667		33,134	-
Total Social Services Block Grant			148,202	25,164
Passed Through PA Coalition Against Domestic Violence:				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	6009-2021	35,812	-
COVID 19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	6009-2021	22,405	-
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			58,217	-
Passed Through PA Coalition Against Rape:				
Preventive Health and Health Services Block Grant	93.991		6,536	-
Total Preventive Health and Health Services Block Grant			6,536	-
Passed Through PA Coalition Against Rape:				
Injury Prevention and Control Research and State and Community Based Programs	93.136		41,662	-
Total U.S. Department of Health and Human Services			254,617	25,164
<b><u>U.S. Department of Justice</u></b>				
Passed Through PA Coalition Against Rape:				
Sexual Assault Services Formula Program	16.593		11,904	-
Passed Through PA Commission on Crime and Delinquency:				
Crime Victim Assistance - Westmoreland County	16.575	2015/2016-VF-05-30844	111,751	-
Crime Victim Assistance - Westmoreland County	16.575	2018-VF-05 30883	61,410	-
Crime Victim Assistance - Westmoreland County	16.575	2015/2016/2017-VF-05 28135	157,694	-
Crime Victim Assistance - Westmoreland County	16.575	2016/2017/2018-VF-05 29049	140,986	-
Crime Victim Assistance - Westmoreland County	16.575	2018/2019/2020-VF-05 33097	728,999	-
Total Crime Victim Assistance - Westmoreland County			1,200,840	-
Passed Through Westmoreland County:				
Violence Against Women Formula Grants - Westmoreland County Stop Grant	16.588	34518	44,000	-
Total U.S. Department of Justice			1,256,744	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

# BLACKBURN CENTER

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

(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>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed Through Westmoreland County Dept. of Planning and Dev.: Emergency Solutions Grant Program	14.231	1837	39,500	-
Passed Through Union Mission: COVID 19 - Emergency Solutions Grant Program	14.231		8,264	-
Total U.S. Department of Housing and Urban Development			47,764	-
<b><u>U.S. Department of Treasury</u></b>				
Passed Through PA Coalition Against Domestic Violence: COVID 19 - Coronavirus Relief Fund	21.019	6009-2021	143,468	-
Total U.S. Department of Treasury			143,468	-
<b><u>U.S. Department of Homeland Security</u></b>				
Passed Through United Way:				
Emergency Food and Shelter National Board Program - PHASE 37	97.024	LRO 733800-009	36,387	-
COVID 19 - Emergency Food and Shelter National Board Program	97.024	LRO 733800-009	52,219	-
Total U.S. Department of Homeland Security			88,606	-
Total Expenditures of Federal Awards			\$ 1,791,199	\$ 25,164

(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, 2021

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### 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, 2021. 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, 2021 and 2020 are summarized as follows:

# BLACKBURN CENTER

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

Grant ID	Fiscal Year 2021 Federal Expenditures	Fiscal Year 2020 Federal Expenditures	Federal Expenditures prior to Fiscal Year 2020	Total Federal Expenditures to Date
27001	\$ -	\$ 67,084	\$ 651,629	\$ 718,713
28135	157,694	377,209	156,624	691,527
29049	140,986	111,012	113,962	365,960
30883	61,410	178,162	-	239,572
30884	111,751	447,009	-	558,760
33097	728,999	-	-	728,999
	<u>\$ 1,200,840</u>	<u>\$ 1,180,476</u>	<u>\$ 922,215</u>	<u>\$ 3,303,531</u>

### 4. Unexpended Federal Receipts

The Center received the following federal funds during 2021 that were not spent as of June 30, 2021 and will be reported on the Schedule of Expenditures of Federal Awards when spent in fiscal year 2022.

	Federal ALN	Identification Number	Federal Funds Received But Not Yet Expended
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed Through PA Coalition Against Domestic Violence:			
Preventive Health and Health Services Block Grant	93.991	6009-2021	\$ 10,000
<b><u>U.S. Department of Homeland Security</u></b>			
Passed Through United Way:			
COVID 19 - Emergency Food and Shelter National Board Program	97.024	LRO 733800-009	\$ 3,566

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE TITLE XX, CONTRACT NUMBER 6009-2021

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 22,606	\$ 22,606	\$ 22,606	\$ -	\$ -
Fringe benefits	7,746	7,746	7,746	-	-
Total personnel	30,352	30,352	30,352	-	-
<b>Operations:</b>					
Communications	375	375	375	-	-
Equipment maintenance	245	245	245	-	-
Equipment rental	70	70	70	-	-
Food	135	135	135	-	-
Insurance	257	257	257	-	-
Maintenance	636	636	636	-	-
Postage	131	131	131	-	-
Professional fees	628	628	628	-	-
Rent	455	455	455	-	-
Supplies	527	527	527	-	-
Travel	621	621	621	-	-
Utilities	472	472	472	-	-
Total operations	4,552	4,552	4,552	-	-
Total	\$ 34,904	\$ 34,904	\$ 34,904	\$ -	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 44, CONTRACT NUMBER 6009-2021

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 195,086	\$ 195,086	\$ 195,086	\$ -	\$ -
Fringe benefits	49,762	49,762	49,762	-	-
Total personnel	244,848	244,848	244,848	-	-
<b>Operations:</b>					
Audit	2,902	2,902	2,902	-	-
Communications	3,242	3,242	3,242	-	-
Equipment maintenance	2,114	1,763	1,763	(351)	-
Equipment rental	602	602	602	-	-
Food	1,163	1,163	1,163	-	-
Insurance	2,221	2,221	2,221	-	-
Maintenance	5,490	6,039	6,039	549	-
Postage	1,127	1,127	1,127	-	-
Professional fees	4,523	4,523	4,523	-	-
Rent	3,613	3,613	3,613	-	-
Supplies	4,545	4,347	4,347	(198)	-
Travel	3,355	3,355	3,355	-	-
Utilities	4,069	4,069	4,069	-	-
Total operations	38,966	38,966	38,966	-	-
Total	\$ 283,814	\$ 283,814	\$ 283,814	\$ -	\$ -



# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE FVPS, CONTRACT NUMBER 6009-2021

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 24,532	\$ 24,532	\$ 24,532	\$ -	\$ -
Fringe benefits	6,673	6,673	6,673	-	-
Total personnel	31,205	31,205	31,205	-	-
<b>Operations:</b>					
Communications	408	408	408	-	-
Equipment maintenance	266	266	266	-	-
Equipment rental	76	76	76	-	-
Food	146	146	146	-	-
Insurance	279	279	279	-	-
Maintenance	690	690	690	-	-
Postage	142	142	142	-	-
Professional fees	682	682	682	-	-
Rent	162	162	162	-	-
Supplies	571	571	571	-	-
Travel	673	673	673	-	-
Utilities	512	512	512	-	-
Total operations	4,607	4,607	4,607	-	-
Total	\$ 35,812	\$ 35,812	\$ 35,812	\$ -	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 222, CONTRACT NUMBER 6009-2021

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 13,288	\$ 13,288	\$ 13,288	\$ -	\$ -
Fringe benefits	3,746	3,746	3,746	-	-
Total personnel	17,034	17,034	17,034	-	-
<b>Operations:</b>					
Communications	222	222	222	-	-
Equipment maintenance	144	144	144	-	-
Equipment rental	41	41	41	-	-
Food	79	79	79	-	-
Insurance	151	151	151	-	-
Maintenance	374	374	374	-	-
Postage	77	77	77	-	-
Professional fees	370	370	370	-	-
Rent	207	207	207	-	-
Supplies	309	309	309	-	-
Travel	365	365	365	-	-
Utilities	277	277	277	-	-
Total operations	2,616	2,616	2,616	-	-
Total	\$ 19,650	\$ 19,650	\$ 19,650	\$ -	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE SSBG/MEDICAL ADVOCACY, CONTRACT NUMBER 6009-2021

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 39,160	\$ 39,160	\$ 39,160	\$ -	\$ -
Fringe benefits	7,207	7,207	7,207	-	-
Total personnel	46,367	46,367	46,367	-	-
<b>Operations:</b>					
Communications	652	652	652	-	-
Equipment maintenance	424	424	424	-	-
Equipment rental	121	121	121	-	-
Food	233	233	233	-	-
Insurance	446	446	446	-	-
Maintenance	1,102	1,102	1,102	-	-
Postage	226	226	226	-	-
Professional fees	1,089	1,089	1,089	-	-
Rent	1,536	1,536	1,536	-	-
Supplies	912	912	912	-	-
Travel	1,075	1,075	1,075	-	-
Utilities	817	817	817	-	-
Total operations	8,633	8,633	8,633	-	-
Total	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	\$ -

# BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE  
SSBG/RELOCATION FUNDS, CONTRACT NUMBER 6009-2021

## SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2021

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

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

CONTRACT NUMBER 6009-2021

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories:					
Title XX:					
Personnel	\$ 30,352	\$ 30,352	\$ 30,352	\$ -	\$ -
Operations	4,552	4,552	4,552	-	-
Act 44:					
Personnel	244,848	244,848	244,848	-	-
Operations	38,966	38,966	38,966	-	-
FVPS:					
Personnel	31,205	31,205	31,205	-	-
Operations	4,607	4,607	4,607	-	-
Act 222:					
Personnel	17,034	17,034	17,034	-	-
Operations	2,616	2,616	2,616	-	-
SSBG/Medical Advocacy:					
Personnel	46,367	46,367	46,367	-	-
Operations	8,633	8,633	8,633	-	-
SSBG/Relocation Funds:					
Personnel	-	-	-	-	-
Operations	25,164	25,164	25,164	-	-
Total	<u>\$ 454,344</u>	<u>\$ 454,344</u>	<u>\$ 454,344</u>	<u>\$ -</u>	<u>\$ -</u>
Funding reconciliation:					
Available funding:					
Approved contract, received as of June 30, 2021			\$ 386,113		
Approved contract, still outstanding as of June 30, 2021			<u>68,231</u>		
Total funding			<u>454,344</u>		
Allowable costs:					
Approved		<u>\$ 454,344</u>			
Total costs			<u>454,344</u>		
Due from Pennsylvania Coalition Against Domestic Violence			<u>\$ -</u>		

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE TITLE XX

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 22,938	\$ 22,938	\$ 22,938	\$ -	\$ -
Fringe benefits	5,050	5,050	5,050	-	-
Total personnel	27,988	27,988	27,988	-	-
<b>Operations:</b>					
Consultant fees	789	867	867	78	-
Audit fees	240	240	240	-	-
Office supplies	426	426	426	-	-
Telephone	709	779	779	70	-
Postage	142	142	142	-	-
Rent	888	960	960	72	-
Rent and maint. of equip.	342	349	349	7	-
Travel	675	448	448	(227)	-
Insurance	935	935	935	-	-
Total operations	5,146	5,146	5,146	-	-
Total	\$ 33,134	\$ 33,134	\$ 33,134	\$ -	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE ACT 44

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

YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 168,950	\$ 168,950	\$ 168,950	\$ -	\$ -
Fringe benefits	31,799	31,799	31,799	-	-
Total personnel	200,749	200,749	200,749	-	-
<b>Operations:</b>					
Consultant fees	4,076	4,483	4,483	407	-
Audit fees	2,937	2,937	2,937	-	-
Office supplies	3,140	2,672	2,672	(468)	-
Telephone	4,524	4,524	4,524	-	-
Postage	1,047	1,047	1,047	-	-
Rent	8,542	8,661	8,661	119	-
Rent and maint. of equip.	2,522	2,464	2,464	(58)	-
Travel	872	872	872	-	-
Insurance	3,373	3,373	3,373	-	-
Total operations	31,033	31,033	31,033	-	-
Total	\$ 231,782	\$ 231,782	\$ 231,782	\$ -	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE PHHS

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

YEAR ENDED JUNE 30, 2021

(For the Contract Period October 1, 2019 - September 30, 2020)

	Approved Budget	10/1/2019- 6/30/2020 Reported Costs	7/1/2020- 9/30/2020 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>						
Salaries	\$ 3,528	\$ 2,646	\$ 882	\$ 3,528	\$ -	\$ -
Fringe benefits	1,088	816	272	1,088	-	-
Total personnel	4,616	3,462	1,154	4,616	-	-
<b>Operations:</b>						
Consultant fees	660	495	165	660	-	-
Office supplies	264	198	66	264	-	-
Rent	180	135	45	180	-	-
Insurance	816	612	204	816	-	-
Total operations	1,920	1,440	480	1,920	-	-
Total	\$ 6,536	\$ 4,902	\$ 1,634	\$ 6,536	\$ -	\$ -



# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE PHHS

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

YEAR ENDED JUNE 30, 2021

(For the Contract Period October 1, 2020 - September 30, 2021)

	Approved Budget	10/1/2020- 6/30/2021 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 4,334	\$ 3,251	\$ 3,251	\$ 1,083	\$ -
Fringe benefits	1,474	1,106	1,106	368	-
Total personnel	5,808	4,357	4,357	1,451	-
<b>Operations:</b>					
Consultant fees	84	63	63	21	-
Audit Fees	45	34	34	11	-
Office supplies	81	61	61	20	-
Telephone	76	57	57	19	-
Postage	28	21	21	7	-
Rent	170	127	127	43	-
Rent and maint. of equip.	64	48	48	16	-
Travel	127	95	95	32	-
Insurance	53	40	40	13	-
Total operations	728	546	546	182	-
Total	\$ 6,536	\$ 4,903	\$ 4,903	\$ 1,633	\$ -

Note: All funds were not spent as of June 30, 2021 due to the fact that the contract does not end until September 30, 2021.

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE SEXUAL ASSAULT SERVICES PROGRAM

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

YEAR ENDED JUNE 30, 2021

(For the Contract Period August 1, 2020 - July 31, 2021)

	Approved Budget	8/1/2020- 6/30/2021 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 8,695	\$ 8,695	\$ 8,695	\$ -	\$ -
Fringe benefits	1,753	1,753	1,753	-	-
Total personnel	10,448	10,448	10,448	-	-
<b>Operations:</b>					
Consultant fees	168	168	168	-	-
Audit Fees	91	91	91	-	-
Office supplies	161	161	161	-	-
Telephone	155	155	155	-	-
Postage	53	53	53	-	-
Rent	337	337	337	-	-
Rent and maint. of equip.	130	130	130	-	-
Travel	254	254	254	-	-
Insurance	107	107	107	-	-
Total operations	1,456	1,456	1,456	-	-
Total	\$ 11,904	\$ 11,904	\$ 11,904	\$ -	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE RAPE P&E

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

YEAR ENDED JUNE 30, 2021

(For the Contract Period February 1, 2020 - January 31, 2021)

	Approved Budget	2/1/2020- 6/30/2020 Reported Costs	7/1/2020- 1/31/2021 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>						
Salaries	\$ 23,315	\$ 9,715	\$ 13,600	\$ 23,315	\$ -	\$ -
Fringe benefits	6,276	2,615	3,661	6,276	-	-
Total personnel	29,591	12,330	17,261	29,591	-	-
<b>Operations:</b>						
Professional fees	1,800	750	1,050	1,800	-	-
Office supplies	361	-	361	361	-	-
Rent	4,000	1,667	2,435	4,102	102	-
Rent and maint. of equip.	1,200	500	700	1,200	-	-
Travel	402	168	98	266	(136)	-
Education	2,818	-	2,852	2,852	34	-
Insurance	1,560	650	910	1,560	-	-
Total operations	12,141	3,735	8,406	12,141	-	-
Total	\$ 41,732	\$ 16,065	\$ 25,667	\$ 41,732	\$ -	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE RAPE P&E

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

YEAR ENDED JUNE 30, 2021

(For the Contract Period February 1, 2021 - January 31, 2022)

	Approved Budget	2/1/2021- 6/30/2021 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 23,315	\$ 9,715	\$ 9,715	\$ 13,600	\$ -
Fringe benefits	6,509	2,712	2,712	3,797	-
Total personnel	29,824	12,427	12,427	17,397	-
<b>Operations:</b>					
Professional fees	1,800	750	750	1,050	-
Rent	4,000	1,667	1,667	2,333	-
Equipment maintenance	1,200	500	500	700	-
Insurance	1,560	650	650	910	-
Total operations	8,560	3,567	3,567	4,993	-
Total	\$ 38,384	\$ 15,994	\$ 15,994	\$ 22,390	\$ -

Note: All funds were not spent as of June 30, 2021 due to the fact that the contract does not end until January 31, 2022.

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST RAPE

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

YEAR ENDED JUNE 30, 2021

		Reported	Allowable Costs Per Audit		
	Approved	Costs Per		(Over) Under	Questioned
	Budget	Final Invoice	Total	Budget	Costs
Budget Categories:					
Title XX:					
Personnel	\$ 27,988	\$ 27,988	\$ 27,988	\$ -	\$ -
Operations	5,146	5,146	5,146	-	-
Act 44:					
Personnel	200,749	200,749	200,749	-	-
Operations	31,033	31,033	31,033	-	-
PHHS - Contract Period 10/01/19-9/30/20:					
Personnel	4,616	4,616	4,616	-	-
Operations	1,920	1,920	1,920	-	-
PHHS - Contract Period 10/01/20-9/30/21:					
Personnel	5,808	4,357	4,357	1,451	-
Operations	728	546	546	182	-
Sexual Assault Services Program - Year 1 - Contract Period 8/01/20-7/31/21:					
Personnel	10,448	10,448	10,448	-	-
Operations	1,456	1,456	1,456	-	-
RAPE P&E - Year 1 - Contract Period 2/1/20-1/31/21:					
Personnel	29,591	29,591	29,591	-	-
Operations	12,141	12,141	12,141	-	-
RAPE P&E - Year 2 - Contract Period 2/1/21-1/31/22:					
Personnel	29,824	12,427	12,427	17,397	-
Operations	8,560	3,567	3,567	4,993	-
Total	<u>\$ 370,008</u>	<u>\$ 345,985</u>	<u>\$ 345,985</u>	<u>\$ 24,023</u>	<u>\$ -</u>
Funding reconciliation:					
Available funding:					
Approved contract, received as of June 30, 2021			\$ 331,824		
Approved contract, still outstanding as of June 30, 2021			<u>14,161</u>		
Total funding			<u>345,985</u>		
Allowable costs:					
Approved		<u>\$ 345,985</u>			
Total costs			<u>345,985</u>		
Due from Pennsylvania Coalition Against Rape			<u>\$ -</u>		

# **Blackburn Center**

Independent Auditor's Reports  
Required by the Uniform Guidance

Year Ended June 30, 2021

**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 Rape and Domestic Violence, the financial statements of Blackburn Center (Center), a nonprofit organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 14, 2021.

### **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 weaknesses. However, material weaknesses may exist that have not been identified.

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

### 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 14, 2021



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

**Board of Directors  
Blackburn Center**

### **Report on Compliance for the Major Federal Program**

We have audited Blackburn Center's (Center) 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 program for the year ended June 30, 2021. The Center's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

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

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

Our responsibility is to express an opinion on compliance for the Center's major federal program 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 the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on the Major Federal Program***

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 its major federal program for the year ended June 30, 2021.

### **Report on Internal Control over Compliance**

Management of the Center 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 the Center's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 the Center'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.

Board of Directors  
Blackburn Center  
Independent Auditor's Report on Compliance for the Major  
Program and on Internal Control over Compliance

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.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
October 14, 2021

# BLACKBURN CENTER

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

### 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:

CFDA Number(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, 2021**

**NONE**