

# **Blackburn Center**

Single Audit

June 30, 2025

**MaherDuessel**

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# BLACKBURN CENTER

YEAR ENDED JUNE 30, 2025

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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, 2025, 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, 2025, 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 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. 6009-2024 and 6009-2025 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 December 3, 2025, 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  
December 3, 2025

# BLACKBURN CENTER

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2025

<b>Assets</b>	
Current assets:	
Cash	\$ 354,394
Accounts receivable	498,410
Prepaid expenses	56,000
Investments	<u>1,137,420</u>
Total current assets	<u>2,046,224</u>
Noncurrent assets:	
Operating lease right-of-use asset	2,643
Property and equipment, net of accumulated depreciation	<u>189,253</u>
Total noncurrent assets	<u>191,896</u>
<b>Total Assets</b>	<u><u>\$ 2,238,120</u></u>
<b>Liabilities and Net Assets</b>	
Liabilities:	
Current liabilities:	
Accounts payable	\$ 24,896
Refundable advance	62,500
Accrued salaries and benefits	157,854
Current portion of operating lease liability	<u>2,643</u>
Total current liabilities	<u>247,893</u>
<b>Total Liabilities</b>	<u>247,893</u>
Net Assets:	
Without donor restrictions:	
Undesignated	1,727,149
Designated for capital assets	<u>189,253</u>
Total without donor restrictions	<u>1,916,402</u>
With donor restrictions:	
Time/purpose restrictions	4,574
Perpetual in nature	<u>69,251</u>
Total with donor restrictions	<u>73,825</u>
Total Net Assets	<u>1,990,227</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 2,238,120</u></u>

See accompanying notes to financial statements.

# BLACKBURN CENTER

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues, Gains, and Other Support:</b>			
Governmental contracts	\$ 2,204,404	\$ -	\$ 2,204,404
Contributions and grants	451,599	36,000	487,599
In-kind contributions	12,537	-	12,537
Counseling and training fees	9,010	-	9,010
Special event, net of expenses of \$10,837	57,774	-	57,774
Interest and dividend income	53,476	-	53,476
Realized and unrealized gain (loss) on investments	18,214	-	18,214
Net assets released from restrictions	109,287	(109,287)	-
Total revenues, gains, and other support	<u>2,916,301</u>	<u>(73,287)</u>	<u>2,843,014</u>
<b>Expenses:</b>			
Program services	2,200,850	-	2,200,850
Management and general	447,457	-	447,457
Fundraising	29,379	-	29,379
Total expenses	<u>2,677,686</u>	<u>-</u>	<u>2,677,686</u>
<b>Change in Net Assets</b>	238,615	(73,287)	165,328
<b>Net Assets:</b>			
Beginning of year	<u>1,677,787</u>	<u>147,112</u>	<u>1,824,899</u>
End of year	<u>\$ 1,916,402</u>	<u>\$ 73,825</u>	<u>\$ 1,990,227</u>

See accompanying notes to financial statements.

# BLACKBURN CENTER

## STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2025

	Program Services	Management and General	Fundraising	Total
<b>Expenses:</b>				
Salaries and wages	\$ 1,231,540	\$ 313,966	\$ 19,185	\$ 1,564,691
Payroll taxes	119,168	7,528	-	126,696
Employee benefits	204,100	42,459	2,247	248,806
Total employee compensation	<u>1,554,808</u>	<u>363,953</u>	<u>21,432</u>	<u>1,940,193</u>
Professional fees	120,285	42,024	3,226	165,535
Office supplies	27,985	2,092	239	30,316
Telephone	26,507	507	221	27,235
Postage	4,536	108	224	4,868
Rent	88,275	4,964	1,021	94,260
Utilities	14,758	500	-	15,258
Insurance	33,709	3,014	549	37,272
Building and equipment maintenance	41,759	600	190	42,549
Printing	16,097	1,278	199	17,574
Travel	25,303	768	-	26,071
Food	1,179	1,748	-	2,927
Membership fees	2,696	39	15	2,750
Administrative fees	11,574	1,286	169	13,029
Advertising and public relations	8,955	14,060	15	23,030
Client relocation expenses	33,414	-	-	33,414
In-kind expenses	12,537	-	-	12,537
Emergency needs	140,259	-	-	140,259
Miscellaneous	7,802	5,189	103	13,094
Total expenses before depreciation	<u>2,172,438</u>	<u>442,130</u>	<u>27,603</u>	<u>2,642,171</u>
Depreciation	<u>28,412</u>	<u>5,327</u>	<u>1,776</u>	<u>35,515</u>
Total expenses	<u>\$ 2,200,850</u>	<u>\$ 447,457</u>	<u>\$ 29,379</u>	<u>\$ 2,677,686</u>

See accompanying notes to financial statements.

# BLACKBURN CENTER

## STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2025

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

Change in net assets	\$	165,328
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation		35,515
Amortization of operating lease right-of-use asset		51,502
Net realized and unrealized (gain) loss		(18,214)
Change in:		
Accounts receivable		(105,884)
Prepaid expenses		(4,040)
Accounts payable		3,509
Refundable advance		(37,500)
Accrued salaries and benefits		18,222
Operating lease liability		(51,901)
Net cash provided by (used in) operating activities		<u>56,537</u>

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

Purchase of equipment		(37,500)
Proceeds from sale of investments		375,464
Purchase of investments		(428,939)
Net cash provided by (used in) investing activities		<u>(90,975)</u>

**Net Increase (Decrease) in Cash** (34,438)

### **Cash:**

Beginning of year		<u>388,832</u>
End of year	\$	<u><u>354,394</u></u>

See accompanying notes to financial statements.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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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 survivors/victims of domestic violence, sexual assault, and other crimes. This includes specific objectives such as emergency shelter services, medical and legal advocacy/accompaniment, civil legal representation, education, and in-service training for professionals, which support all individuals impacted by violence and/or crime. 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.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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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.

### 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.

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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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, 2025.

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 \$202,916 that have not been recognized at June 30, 2025 because qualifying expenditures have not yet been incurred. The Center has \$62,500 in refundable advances at June 30, 2025.

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, 2025. 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.

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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### 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.

The Center has elected to apply the short-term lease exemption to the office space lease as the lease term is one year and is unlikely to be renewed.

### 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.

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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### Accounts Receivable

Accounts receivable primarily represents amounts due from cost-reimbursable federal, state, county, and city contracts, treated as contributions, 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, 2025, 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.

### 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

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# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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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.

### 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. Investments

The investment portfolio at June 30, 2025 is summarized as follows:

Mutual funds	\$ 186,323
IDA investment funds	4,636
Certificates of deposit	<u>946,461</u>
Total	<u><u>\$ 1,137,420</u></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

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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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, 2025.

- 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, 2025

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The following table sets forth by level, within the fair value hierarchy, the Center's investment assets at fair value as of June 30, 2025:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
World Allocation	\$ 58,247	\$ -	\$ -	\$ 58,247
Conservative Allocation	60,988	-	-	60,988
Moderate Allocation	67,088	-	-	67,088
Cash and cash alternatives:				
IDA Investment Funds	<u>4,636</u>	<u>-</u>	<u>-</u>	<u>4,636</u>
Total	<u>\$ 190,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,959</u>

This investment portfolio also includes certificates of deposit in the amount of \$946,461 (carried at amortized cost and to be held to maturity). The total value of the portfolio is \$1,137,420.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

### 5. Property and Equipment

Activity for the year ended June 30, 2025 was as follows:

	Balance at June 30, 2024	Additions	Deletions	Balance at June 30, 2025
Assets not being depreciated:				
Land	\$ 34,785	\$ -	\$ -	\$ 34,785
Total assets not being depreciated	<u>34,785</u>	<u>-</u>	<u>-</u>	<u>34,785</u>
Assets being depreciated:				
Building	447,956	-	-	447,956
Equipment	261,922	37,500	-	299,422
Furniture	54,904	-	-	54,904
Leasehold improvements	326,545	-	-	326,545
Total assets being depreciated	<u>1,091,327</u>	<u>37,500</u>	<u>-</u>	<u>1,128,827</u>
Less: accumulated depreciation:				
Building	(338,213)	(14,222)	-	(352,435)
Equipment	(219,182)	(21,293)	-	(240,475)
Furniture	(54,904)	-	-	(54,904)
Leasehold improvements	(326,545)	-	-	(326,545)
Total accumulated depreciation	<u>(938,844)</u>	<u>(35,515)</u>	<u>-</u>	<u>(974,359)</u>
Net property and equipment	<u>\$ 187,268</u>	<u>\$ 1,985</u>	<u>\$ -</u>	<u>\$ 189,253</u>

Depreciation for the year ended June 30, 2025 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, 2025

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### 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, 2025, the Center calculated its liability for compensated absences and has recorded an accrued benefit liability of \$52,654 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, 2025 for the following purpose or period:

Safe homes for domestic violence victims	\$ 392
Educational outreach and awareness	<u>4,182</u>
Total net assets with donor restrictions	<u><u>\$ 4,574</u></u>

During the year ended June 30, 2024, \$109,287 was released by incurring expenses satisfying the restricted purpose, primarily safe homes for domestic violence victims.

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

Net assets with donor restrictions that are perpetual in nature as of June 30, 2025 represent endowment monies donated by various organizations to be maintained in perpetuity. The total of these funds as of June 30, 2025 is \$69,251. There were no current year additions or withdrawals from the perpetual endowment.

#### 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, 2025

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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, 2025) 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 8.5%. The line is secured by the Center's accounts, equipment, and any inventory. No amounts were outstanding at June 30, 2025 nor were there any borrowings under the line during the year ended June 30, 2025.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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### 10. Leases

The Center has an operating lease for a copier. The lease has a remaining lease term of eight months. The lease expense was \$3,997 for the year ended June 30, 2025.

The Center has a short-term operating lease for office space. The lease expires on January 31, 2026. The short-term lease expense was \$48,265 for the year ended June 30, 2025.

Other information related to leases was as follows:

	<u>2025</u>
Supplemental Cash Flows information:	
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating lease	\$ 3,997
Weighted average remaining lease term:	
Operating lease	0.67 years
Weighted average discount rate:	
Operating lease	2.87%

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>
2026	<u>\$ 2,664</u>
Total future minimum lease payments	2,664
Less: interest	<u>(21)</u>
Total	<u><u>\$ 2,643</u></u>

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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### 11. Contingencies and Concentrations

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.

A significant portion of the Center's revenue is the result of funding received through the Pennsylvania Coalition Against Domestic Violence (PCADV) (20%), Respect Together (formerly known as Pennsylvania Coalition Against Rape) (13%), Pennsylvania Commission on Crime and Delinquency (PCCD) (39%), 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, 2026. Significant declines in these funding streams, were that to occur, would significantly impact the Center's operations.

### 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, 2025 were \$34,207.

### 13. Disclosures Required by PCADV and Respect Together

The Center received and expended federal awards in the amount of \$1,454,446 for the year ended June 30, 2025. 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 Respect Together, monies equivalent to 20% of the programs' combined budget were received and expended from other sources.

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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The Center spent a total of \$583,724 on its Sexual Assault Program during the audited contract period. The Center spent a total of \$1,449,658 on its Domestic Violence Program during the audited contract year. The Center spent a total of \$154,931 on other crimes counseling and advocacy services 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.

### 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.

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	\$ 1,990,224
Donor-imposed restrictions:	
Time/purpose restrictions	(4,574)
Perpetual in nature	<u>(69,251)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 1,916,399</u></u>

# BLACKBURN CENTER

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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### 15. Donated Services and In-Kind Contributions

For the year ended June 30, 2025, donated services and in-kind contributions recognized within the statement of activities included:

Donated services	\$ 3,071
Clothing and household goods	8,966
Gift certificates	<u>500</u>
Total	<u>\$ 12,537</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 and gift certificates 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.

### 16. Commitments

In May 2025, the Center entered into an agreement for the replacement of windows. As of June 30, 2025 the work under this agreement had not commenced, and no expenditures related to the project have been recognized in these financial statements. The total contracted amount is \$62,500 and the work is expected to be completed during the year ending June 30, 2026.

## **SUPPLEMENTARY INFORMATION**

# BLACKBURN CENTER

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2025

<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 PA Coalition Against Domestic Violence:				
Social Services Block Grant	93.667	6009-2025	\$ 34,904	\$ -
Social Services Block Grant - Relocation Funds	93.667	6009-2025	22,309	22,309
Passed Through Respect Together:				
Social Services Block Grant	93.667		<u>32,834</u>	<u>-</u>
Subtotal 93.667			<u>90,047</u>	<u>22,309</u>
Passed Through PA Coalition Against Domestic Violence:				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	6009-2025	37,312	-
COVID 19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	6009-2025	<u>39,775</u>	<u>39,775</u>
Subtotal 93.671			<u>77,087</u>	<u>39,775</u>
Passed Through Respect Together:				
Preventive Health and Health Services Block Grant	93.991		<u>6,284</u>	<u>-</u>
Passed Through Respect Together:				
Injury Prevention and Control Research and State and Community Based Programs	93.136		<u>56,084</u>	<u>-</u>
Passed Through Respect Together:				
Family Violence Prevention and Services/Discretionary	93.592		<u>10,958</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>240,460</u>	<u>62,084</u>
<b><u>U.S. Department of Justice</u></b>				
Passed Through Respect Together:				
Sexual Assault Services Formula Program	16.017		22,716	-
Sexual Assault Services Formula Program	16.017		<u>7,782</u>	<u>-</u>
Subtotal 16.017			<u>30,498</u>	<u>-</u>
Passed Through PA Commission on Crime and Delinquency:				
Crime Victim Assistance	16.575	2020/2021-VF-05 40236	276,455	-
Crime Victim Assistance	16.575	2023-VF-05 40236-2	<u>828,831</u>	<u>-</u>
Subtotal 16.575			<u>1,105,286</u>	<u>-</u>
Passed Through Westmoreland County:				
Violence Against Women Formula Grants	16.588	36077	<u>22,000</u>	<u>-</u>
Total U.S. Department of Justice			<u>1,157,784</u>	<u>-</u>
<b><u>U.S. Department of Agriculture</u></b>				
Passed Through PA Department of Agriculture:				
Food Distribution Cluster:				
Emergency Food Assistance Program (Food Commodities)	10.569		<u>2,452</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>2,452</u>	<u>-</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	45,000	-
Emergency Solutions Grant Program	14.231		<u>5,000</u>	<u>-</u>
Passed Through Union Mission:				
Emergency Solutions Grant Program	14.231		<u>3,750</u>	<u>-</u>
Subtotal 14.231			<u>53,750</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>53,750</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,454,446</u>	<u>\$ 62,084</u>

See accompanying notes to schedule of expenditures of federal awards.

# BLACKBURN CENTER

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2025

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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, 2025. 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, 2025 and 2024 are summarized as follows:

Grant ID	Fiscal Year 2025 Federal Expenditures	Fiscal Year 2024 Federal Expenditures	Federal Expenditures prior to Fiscal Year 2024	Total Federal Expenditures to Date
33097	\$ -	\$ 493,881	\$ 2,395,689	\$ 2,889,570
40236	276,455	686,735	-	963,190
40236-2	828,831	-	-	828,831
Total	<u>\$ 1,105,286</u>	<u>\$ 1,180,616</u>	<u>\$ 2,395,689</u>	<u>\$ 4,681,591</u>

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# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE TITLE XX, CONTRACT NUMBER 6009-2025

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

YEAR ENDED JUNE 30, 2025

(Covering the Contract Period July 1, 2024 - June 30, 2025)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 22,835	\$ 23,122	\$ 23,122	\$ (287)	\$ -
Fringe benefits	4,517	4,597	4,597	(80)	-
<b>Total personnel</b>	<b>27,352</b>	<b>27,719</b>	<b>27,719</b>	<b>(367)</b>	<b>-</b>
<b>Operations:</b>					
Advertising	190	209	209	(19)	-
Audit	327	300	300	27	-
Communications	570	520	520	50	-
Equipment maintenance	105	79	79	26	-
Equipment rental	100	68	68	32	-
Food	25	24	24	1	-
Insurance	690	568	568	122	-
Library	40	42	42	(2)	-
Maintenance	710	650	650	60	-
Memberships	30	23	23	7	-
Postage	90	42	42	48	-
Printing	150	165	165	(15)	-
Professional fees	1,790	1,969	1,969	(179)	-
Rent	1,520	1,407	1,407	113	-
Staff development	40	28	28	12	-
Supplies	320	329	329	(9)	-
Travel	355	384	384	(29)	-
Utilities	500	378	378	122	-
<b>Total operations</b>	<b>7,552</b>	<b>7,185</b>	<b>7,185</b>	<b>367</b>	<b>-</b>
<b>Total</b>	<b>\$ 34,904</b>	<b>\$ 34,904</b>	<b>\$ 34,904</b>	<b>\$ -</b>	<b>\$ -</b>

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 44, CONTRACT NUMBER 6009-2025

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

YEAR ENDED JUNE 30, 2025

(Covering the Contract Period July 1, 2024 - June 30, 2025)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 204,352	\$ 208,188	\$ 208,188	\$ (3,836)	\$ -
Fringe benefits	51,052	55,195	55,195	(4,143)	-
<b>Total personnel</b>	<b>255,404</b>	<b>263,383</b>	<b>263,383</b>	<b>(7,979)</b>	<b>-</b>
<b>Operations:</b>					
Advertising	2,170	1,916	1,916	254	-
Audit	3,180	2,646	2,646	534	-
Communications	4,980	4,454	4,454	526	-
Equipment maintenance	1,169	662	662	507	-
Equipment rental	700	601	601	99	-
Food	500	226	226	274	-
Insurance	6,165	5,025	5,025	1,140	-
Library	450	371	371	79	-
Maintenance	7,060	6,417	6,417	643	-
Memberships	525	240	240	285	-
Postage	730	366	366	364	-
Printing	2,440	1,928	1,928	512	-
Professional fees	17,691	18,670	18,670	(979)	-
Rent	13,658	12,226	12,226	1,432	-
Staff development	775	295	295	480	-
Supplies	2,875	2,801	2,801	74	-
Travel	3,805	3,135	3,135	670	-
Utilities	4,505	3,420	3,420	1,085	-
<b>Total operations</b>	<b>73,378</b>	<b>65,399</b>	<b>65,399</b>	<b>7,979</b>	<b>-</b>
<b>Total</b>	<b>\$ 328,782</b>	<b>\$ 328,782</b>	<b>\$ 328,782</b>	<b>\$ -</b>	<b>\$ -</b>

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 222, CONTRACT NUMBER 6009-2025

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

YEAR ENDED JUNE 30, 2025

(Covering the Contract Period July 1, 2024 - June 30, 2025)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 11,677	\$ 12,119	\$ 12,119	\$ (442)	\$ -
Fringe benefits	4,184	4,115	4,115	69	-
<b>Total personnel</b>	<b>15,861</b>	<b>16,234</b>	<b>16,234</b>	<b>(373)</b>	<b>-</b>
<b>Operations:</b>					
Advertising	100	110	110	(10)	-
Audit	169	143	143	26	-
Communications	290	241	241	49	-
Equipment maintenance	55	36	36	19	-
Equipment rental	50	32	32	18	-
Food	10	11	11	(1)	-
Insurance	305	272	272	33	-
Library	15	16	16	(1)	-
Maintenance	410	337	337	73	-
Memberships	30	13	13	17	-
Postage	120	24	24	96	-
Printing	90	99	99	(9)	-
Professional fees	785	864	864	(79)	-
Rent	750	694	694	56	-
Staff development	30	13	13	17	-
Supplies	170	150	150	20	-
Travel	190	178	178	12	-
Utilities	220	183	183	37	-
<b>Total operations</b>	<b>3,789</b>	<b>3,416</b>	<b>3,416</b>	<b>373</b>	<b>-</b>
<b>Total</b>	<b>\$ 19,650</b>	<b>\$ 19,650</b>	<b>\$ 19,650</b>	<b>\$ -</b>	<b>\$ -</b>

# 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, 2025

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Operations:</b>					
Relocation	\$ 25,164	\$ 22,309	\$ 22,309	\$ 2,855	\$ -
Total	\$ 25,164	\$ 22,309	\$ 22,309	\$ 2,855	\$ -

# BLACKBURN CENTER

## PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE FVPS, CONTRACT NUMBER 6009-2025

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

YEAR ENDED JUNE 30, 2025

(Covering the Contract Period July 1, 2024 - June 30, 2025)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 22,570	\$ 23,500	\$ 23,500	\$ (930)	\$ -
Fringe benefits	7,937	7,531	7,531	406	-
Total personnel	30,507	31,031	31,031	(524)	-
<b>Operations:</b>					
Advertising	180	175	175	5	-
Audit	320	266	266	54	-
Communications	540	462	462	78	-
Equipment maintenance	85	65	65	20	-
Equipment rental	80	62	62	18	-
Food	30	24	24	6	-
Insurance	600	505	505	95	-
Library	40	40	40	-	-
Maintenance	620	539	539	81	-
Membership	50	23	23	27	-
Postage	40	33	33	7	-
Printing	185	186	186	(1)	-
Professional fees	1,585	1,743	1,743	(158)	-
Rent	1,440	1,214	1,214	226	-
Staff development	30	21	21	9	-
Supplies	350	294	294	56	-
Travel	330	299	299	31	-
Utilities	300	330	330	(30)	-
Total operations	6,805	6,281	6,281	524	-
Total	\$ 37,312	\$ 37,312	\$ 37,312	\$ -	\$ -

# BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE  
 FVPS ARP MOBILE, CONTRACT NUMBER 6009-24-25

## SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Operations:</b>					
ARP Mobile	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	\$ -
Total	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	\$ -

# BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE  
 FVPS ARP SUPPLEMENTAL, CONTRACT NUMBER 6009-24-25

## SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2025

(Covering the Contract Period July 1, 2024 - June 30, 2025)

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 12,827	\$ 1,400	\$ 1,400	\$ 11,427	\$ -
Fringe benefits	4,225	878	878	3,347	-
Total personnel	<u>17,052</u>	<u>2,278</u>	<u>2,278</u>	<u>14,774</u>	<u>-</u>
<b>Operations:</b>					
Maintenance	500	-	-	500	-
Safe Homes	16,495	37,463	37,463	(20,968)	-
Staff development	500	34	34	466	-
Other	5,228	-	-	5,228	-
Total operations	<u>22,723</u>	<u>37,497</u>	<u>37,497</u>	<u>(14,774)</u>	<u>-</u>
Total	<u><u>\$ 39,775</u></u>	<u><u>\$ 39,775</u></u>	<u><u>\$ 39,775</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

# BLACKBURN CENTER

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE  
 CONTRACT NUMBER 6009-2025, 6009-2024, and 6009-24-25

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

YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Categories:</b>					
Title XX-Contract period 7/1/2024-6/30/2025					
Personnel	\$ 27,352	\$ 27,719	\$ 27,719	\$ (367)	\$ -
Operations	7,552	7,185	7,185	367	-
Act 44-Contract period 7/1/2024-6/30/2025					
Personnel	255,404	263,383	263,383	(7,979)	-
Operations	73,378	65,399	65,399	7,979	-
Act 222-Contract period 7/1/2024-6/30/2025					
Personnel	15,861	16,234	16,234	(373)	-
Operations	3,789	3,416	3,416	373	-
SSBG/Relocation Funds:					
Personnel	-	-	-	-	-
Operations	25,164	22,309	22,309	2,855	-
FVPS-Contract period 7/1/2024-6/30/2025					
Personnel	30,507	31,031	31,031	(524)	-
Operations	6,805	6,281	6,281	524	-
FVPS ARP Mobile Funds:					
Personnel	-	-	-	-	-
Operations	14,500	14,500	14,500	-	-
FVPS ARP Supplemental Funds:					
Personnel	17,052	2,278	2,278	14,774	-
Operations	22,723	37,497	37,497	(14,774)	-
Total	<u>\$ 500,087</u>	<u>\$ 497,232</u>	<u>\$ 497,232</u>	<u>\$ 2,855</u>	<u>\$ -</u>
<b>Funding reconciliation:</b>					
Available funding:					
Approved contract, received as of June 30, 2025			\$ 438,269		
Approved contract, still outstanding as of June 30, 2025			58,963		
Total funding			497,232		
Allowable costs:					
Approved		\$ 497,232			
Total costs			497,232		
Due from Pennsylvania Coalition Against Domestic Violence			\$ -		

# BLACKBURN CENTER

RESPECT TOGETHER

TITLE XX

## SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 23,165	\$ 23,111	\$ 23,111	\$ 54	\$ -
Fringe benefits	3,526	3,877	3,877	(351)	-
Total personnel	26,691	26,988	26,988	(297)	-
<b>Operations:</b>					
Consultant fees	1,707	1,878	1,878	(171)	-
Audit fees	318	305	305	13	-
Office supplies	371	226	226	145	-
Printing and duplicating	172	189	189	(17)	-
Telephone	450	269	269	181	-
Postage	140	54	54	86	-
Rent and maint. of space	1,391	1,530	1,530	(139)	-
Rent and maint. of equip.	241	141	141	100	-
Travel	545	410	410	135	-
Advertising	156	172	172	(16)	-
Education	43	40	40	3	-
Memberships	38	18	18	20	-
Insurance	531	577	577	(46)	-
Staff development	40	37	37	3	-
Total operations	6,143	5,846	5,846	297	-
Total	\$ 32,834	\$ 32,834	\$ 32,834	\$ -	\$ -

# BLACKBURN CENTER

## RESPECT TOGETHER ACT 44

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

YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 168,405	\$ 169,594	\$ 169,594	\$ (1,189)	\$ -
Fringe benefits	33,819	33,742	33,742	77	-
Total personnel	202,224	203,336	203,336	(1,112)	-
<b>Operations:</b>					
Consultant fees	13,820	15,202	15,202	(1,382)	-
Audit fees	2,282	2,142	2,142	140	-
Office supplies	2,158	1,678	1,678	480	-
Printing and duplicating	1,719	1,891	1,891	(172)	-
Telephone	2,351	1,986	1,986	365	-
Postage	768	343	343	425	-
Rent and maint. of space	10,699	10,775	10,775	(76)	-
Rent and maint. of equip.	1,733	993	993	740	-
Travel	3,065	2,924	2,924	141	-
Advertising	1,428	1,571	1,571	(143)	-
Education	264	282	282	(18)	-
Memberships	150	143	143	7	-
Insurance	4,370	4,070	4,070	300	-
Staff development	620	315	315	305	-
Total operations	45,427	44,315	44,315	1,112	-
Total	\$ 247,651	\$ 247,651	\$ 247,651	\$ -	\$ -

# BLACKBURN CENTER

RESPECT TOGETHER  
PHHS

## SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 4,240	\$ 4,259	\$ 4,259	\$ (19)	\$ -
Fringe benefits	944	884	884	60	-
Total personnel	5,184	5,143	5,143	41	-
<b>Operations:</b>					
Consultant fees	360	396	396	(36)	-
Audit fees	60	58	58	2	-
Office supplies	45	49	49	(4)	-
Printing and duplicating	30	33	33	(3)	-
Telephone	50	52	52	(2)	-
Postage	10	6	6	4	-
Rent and maint. of space	250	273	273	(23)	-
Rent and maint. of equip.	50	28	28	22	-
Travel	75	75	75	-	-
Advertising	50	47	47	3	-
Education	10	8	8	2	-
Dues	5	3	3	2	-
Insurance	95	104	104	(9)	-
Staff development	10	9	9	1	-
Total operations	1,100	1,141	1,141	(41)	-
Total	\$ 6,284	\$ 6,284	\$ 6,284	\$ -	\$ -

# BLACKBURN CENTER

## RESPECT TOGETHER SEXUAL ASSAULT SERVICES PROGRAM

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

YEAR ENDED JUNE 30, 2025

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

	Approved Budget	8/1/2023- 6/30/2024 Reported Costs	7/1/2024- 7/31/2024 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>						
Salaries	\$ 15,515	\$ 15,040	\$ 1,374	\$ 16,414	\$ (899)	\$ -
Fringe benefits	3,530	2,258	274	2,532	998	-
Total personnel	19,045	17,298	1,648	18,946	99	-
<b>Operations:</b>						
Consultant fees	580	638	-	638	(58)	-
Audit Fees	90	99	-	99	(9)	-
Office supplies	135	106	14	120	15	-
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	15	97	38	-
Travel	210	220	2	222	(12)	-
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	31	2,307	(99)	-
Total	\$ 21,253	\$ 19,574	\$ 1,679	\$ 21,253	\$ -	\$ -

# BLACKBURN CENTER

## RESPECT TOGETHER SEXUAL ASSAULT SERVICES PROGRAM

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

YEAR ENDED JUNE 30, 2025

(Relates to the Contract Period August 1, 2024 - July 31, 2025)

	Approved Budget	8/1/2024- 6/30/2025 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 14,625	\$ 14,470	\$ 14,470	\$ 155	\$ -
Fringe benefits	2,902	2,857	2,857	45	-
Total personnel	17,527	17,327	17,327	200	-
<b>Operations:</b>					
Consultant fees	1,200	1,320	1,320	(120)	-
Audit Fees	180	198	198	(18)	-
Office supplies	150	148	148	2	-
Printing and duplicating	110	121	121	(11)	-
Telephone	165	162	162	3	-
Postage	25	25	25	-	-
Rent and maint. of space	825	877	877	(52)	-
Rent and maint. of equip.	100	79	79	21	-
Travel	260	257	257	3	-
Advertising	115	127	127	(12)	-
Education	20	22	22	(2)	-
Dues	15	16	16	(1)	-
Insurance	330	342	342	(12)	-
Staff development	15	16	16	(1)	-
Total operations	3,510	3,710	3,710	(200)	-
Total	\$ 21,037	\$ 21,037	\$ 21,037	\$ -	\$ -

# BLACKBURN CENTER

RESPECT TOGETHER  
RSCCA

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

YEAR ENDED JUNE 30, 2025

(Relates to the Contract Period August 1, 2024 - July 31, 2025)

	Approved Budget	8/1/2024- 6/30/2025 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 5,270	\$ 5,293	\$ 5,293	\$ (23)	\$ -
Fringe benefits	1,107	1,058	1,058	49	-
Total personnel	6,377	6,351	6,351	26	-
<b>Operations:</b>					
Consultant fees	550	572	572	(22)	-
Audit fees	60	66	66	(6)	-
Office supplies	60	63	63	(3)	-
Printing and duplicating	50	51	51	(1)	-
Telephone	60	63	63	(3)	-
Postage	10	6	6	4	-
Rent and maint. of space	300	306	306	(6)	-
Rent and maint. of equip.	30	27	27	3	-
Travel	85	93	93	(8)	-
Advertising	60	40	40	20	-
Education	10	9	9	1	-
Dues	5	5	5	-	-
Insurance	115	122	122	(7)	-
Staff development	10	8	8	2	-
Total operations	1,405	1,431	1,431	(26)	-
Total	\$ 7,782	\$ 7,782	\$ 7,782	\$ -	\$ -

# BLACKBURN CENTER

RESPECT TOGETHER

FVPSA

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

YEAR ENDED JUNE 30, 2025

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

	Approved Budget	5/1/2022 6/30/2024 Reported Costs	7/1/2024- 6/30/2025 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>						
Salaries	\$ 3,820	\$ 1,316	\$ -	\$ 1,316	\$ 2,504	\$ -
Fringe benefits	292	101	-	101	191	-
<b>Total personnel</b>	<b>4,112</b>	<b>1,417</b>	<b>-</b>	<b>1,417</b>	<b>2,695</b>	<b>-</b>
<b>Operations:</b>						
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	7,335	5,064	12,399	39,961	-
Client moving expense	10,470	854	122	976	9,494	-
Client vehicle repair	6,980	1,208	5,772	6,980	-	-
Client transportation	2,000	30	-	30	1,970	-
<b>Total operations</b>	<b>78,276</b>	<b>12,133</b>	<b>10,958</b>	<b>23,091</b>	<b>55,185</b>	<b>-</b>
<b>Total</b>	<b>\$ 82,388</b>	<b>\$ 13,550</b>	<b>\$ 10,958</b>	<b>\$ 24,508</b>	<b>\$ 57,880</b>	<b>\$ -</b>

Note: All funds were not spent as of June 30, 2025 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, 2025

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

	Approved Budget	2/1/2024- 6/30/2024 Reported Costs	7/1/2024- 1/31/2025 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>						
Salaries	\$ 34,164	\$ 14,896	\$ 21,232	\$ 36,128	\$ (1,964)	\$ -
Fringe benefits	7,802	2,801	4,546	7,347	455	-
Total personnel	41,966	17,697	25,778	43,475	(1,509)	-
<b>Operations:</b>						
Consultant fees	3,200	339	1,896	2,235	965	-
Audit fees	407	165	283	448	(41)	-
Office supplies	500	106	213	319	181	-
Printing	264	61	142	203	61	-
Telephone	446	153	231	384	62	-
Postage	128	72	20	92	36	-
Rent and maint. of space	1,964	697	1,128	1,825	139	-
Rent and maint. of equip.	244	66	136	202	42	-
Travel	603	211	328	539	64	-
Advertsing	236	64	195	259	(23)	-
Education	56	10	35	45	11	-
Dues	24	-	18	18	6	-
Insurance	644	203	494	697	(53)	-
Staff development	120	12	49	61	59	-
Total operations	8,836	2,159	5,168	7,327	1,509	-
Total	\$ 50,802	\$ 19,856	\$ 30,946	\$ 50,802	\$ -	\$ -

# BLACKBURN CENTER

## RESPECT TOGETHER RAPE P&E

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

YEAR ENDED JUNE 30, 2025

(Relates to the Contract Period February 1, 2025 - January 31, 2026)

	Approved Budget	2/1/2025- 6/30/2025 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Personnel:</b>					
Salaries	\$ 35,215	\$ 12,999	\$ 12,999	\$ 22,216	\$ -
Fringe benefits	9,055	3,870	3,870	5,185	-
Total personnel	44,270	16,869	16,869	27,401	-
<b>Operations:</b>					
Consultant fees	1,169	1,286	1,286	(117)	-
Audit fees	362	190	190	172	-
Office supplies	600	121	121	479	-
Printing and duplicating	264	291	291	(27)	-
Telephone	516	176	176	340	-
Postage	228	56	56	172	-
Rent and maint. of space	1,083	1,152	1,152	(69)	-
Rent and maint. of equipment	444	73	73	371	-
Travel	603	299	299	304	-
Advertising	50	55	55	(5)	-
Education	-	-	-	-	-
Dues	60	20	20	40	-
Insurance	628	359	359	269	-
Staff development	50	23	23	27	-
Total operations	6,057	4,101	4,101	1,956	-
Total	\$ 50,327	\$ 20,970	\$ 20,970	\$ 29,357	\$ -

Note: All funds were not spent as of June 30, 2025 due to the fact that the contract does not end until January 31, 2026.

# BLACKBURN CENTER

RESPECT TOGETHER

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

YEAR ENDED JUNE 30, 2025

Budget Categories:	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Title XX:					
Personnel	\$ 26,691	\$ 26,988	\$ 26,988	\$ (297)	\$ -
Operations	6,143	5,846	5,846	297	-
Act 44:					
Personnel	202,224	203,336	203,336	(1,112)	-
Operations	45,427	44,315	44,315	1,112	-
PHHS					
Personnel	5,184	5,143	5,143	41	-
Operations	1,100	1,141	1,141	(41)	-
Sexual Assault Services Program - Year 1					
Contract Period 8/1/23-7/31/24:					
Personnel	19,045	18,946	18,946	99	-
Operations	2,208	2,307	2,307	(99)	-
Sexual Assault Services Program - Year 2					
Contract Period 8/1/2024-7/31/2025:					
Personnel	17,527	17,327	17,327	200	-
Operations	3,510	3,710	3,710	(200)	-
RSCCA- Contract Period 8/01/2024- 7/31/2025:					
Personnel	6,377	6,351	6,351	26	-
Operations	1,405	1,431	1,431	(26)	-
FVPSA- Contract Period 5/1/2022-9/30/2025					
Personnel	4,112	1,417	1,417	2,695	-
Operations	78,276	23,091	23,091	55,185	-
RAPE P&E - Year 1 - Contract Period 2/1/24-1/31/25:					
Personnel	41,966	43,475	43,475	(1,509)	-
Operations	8,836	7,327	7,327	1,509	-
RAPE P&E - Year 2 - Contract Period 2/1/25-1/31/26:					
Personnel	44,270	16,869	16,869	27,401	-
Operations	6,057	4,101	4,101	1,956	-
Total	<u>\$ 520,358</u>	<u>\$ 433,121</u>	<u>\$ 433,121</u>	<u>\$ 87,237</u>	<u>\$ -</u>

Funding reconciliation:

Available funding:

Approved contract, received as of June 30, 2025	\$ 413,584
Approved contract, still outstanding as of June 30, 2025	<u>19,537</u>
Total funding	<u>433,121</u>

Allowable costs:

Approved	<u>\$ 433,121</u>
Total costs	<u>433,121</u>
Due from Respect Together	<u>\$ -</u>

# **Blackburn Center**

Independent Auditor's Reports  
Required by the Uniform Guidance

Year Ended June 30, 2025

**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, 2025, 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 December 3, 2025.

**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.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
December 3, 2025

## 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, 2025. 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, 2025.

#### **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 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

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

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  
December 3, 2025

# BLACKBURN CENTER

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2025

### 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, 2025**

**NONE**