

Grapevine Center, Inc.

Financial Statements and
Supplementary Information

For the Years Ended June 30, 2023 and 2022
with Independent Auditor's Report

GRAPEVINE CENTER, INC.

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

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Independent Auditor's Report

**Board of Directors
Grapevine Center, Inc.**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Grapevine Center Inc. (Center), which comprise the statements of financial position as of June 30, 2023, and 2022, and the related statements of activities, functional expenses, and cash flows for the years 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, 2023, and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GAAS, 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.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents 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 audits 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.

Maier Duessel

Pittsburgh, Pennsylvania
November 20, 2023

GRAPEVINE CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and cash equivalents	\$ 175,363	\$ 269,609
Accounts receivable - Butler County	201,622	89,040
Accounts receivable - other	20,698	30,804
Prepaid expenses	33,583	18,508
Fixed assets (net of accumulated depreciation of \$524,829 and \$465,461)	<u>188,210</u>	<u>45,682</u>
Total Assets	<u>\$ 619,476</u>	<u>\$ 453,643</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 9,945	\$ 14,800
Accrued payroll expenses	14,536	12,475
Compensated absences	<u>6,195</u>	<u>6,343</u>
Total Liabilities	<u>30,676</u>	<u>33,618</u>
Net Assets:		
Without donor restrictions	566,200	419,025
With donor restrictions	<u>22,600</u>	<u>1,000</u>
Total Net Assets	<u>588,800</u>	<u>420,025</u>
Total Liabilities and Net Assets	<u>\$ 619,476</u>	<u>\$ 453,643</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023

Revenues:	Without Donor Restrictions	With Donor Restrictions	Total
Program service fees:			
Butler County	\$ 518,691	\$ -	\$ 518,691
Mercer County	86,400	-	86,400
Carelon Revenue	245,947	-	245,947
Other	258	-	258
Public support:			
United Way designations	131	-	131
Other	36,086	22,600	58,686
Miscellaneous	9,136	-	9,136
	<u>896,649</u>	<u>22,600</u>	<u>919,249</u>
Net assets released from restrictions	1,000	(1,000)	-
Total revenues	<u>897,649</u>	<u>21,600</u>	<u>919,249</u>
Expenses:			
Program services	582,605	-	582,605
Management and general	167,869	-	167,869
Total expenses	<u>750,474</u>	<u>-</u>	<u>750,474</u>
Change in Net Assets	147,175	21,600	168,775
Net Assets:			
Beginning of year	<u>419,025</u>	<u>1,000</u>	<u>420,025</u>
End of year	<u>\$ 566,200</u>	<u>\$ 22,600</u>	<u>\$ 588,800</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

Revenues:	Without Donor Restrictions	With Donor Restrictions	Total
Program service fees:			
Butler County	\$ 386,958	\$ -	\$ 386,958
Mercer County	90,820	-	90,820
Carelon Revenue	222,739	-	222,739
Other	656	-	656
Public support:			
United Way designations	202	-	202
Other	10,486	-	10,486
Miscellaneous	4,466	-	4,466
	716,327	-	716,327
Net assets released from restrictions	3,781	(3,781)	-
Total revenues	720,108	(3,781)	716,327
 Expenses:			
Program services	506,935	-	506,935
Management and general	161,459	-	161,459
Total expenses	668,394	-	668,394
 Change in Net Assets	51,714	(3,781)	47,933
 Net Assets:			
Beginning of year	367,311	4,781	372,092
End of year	\$ 419,025	\$ 1,000	\$ 420,025

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 289,879	\$ 76,411	\$ 366,290
Payroll taxes	27,138	7,107	34,245
Employee benefits	5,057	1,469	6,526
Professional fees	8,451	39,745	48,196
Contracted services	5,791	-	5,791
Office supplies	18,898	1,615	20,513
Rent	63,699	13,860	77,559
Insurance	19,959	2,476	22,435
Utilities	11,260	2,229	13,489
Telephone	9,606	2,546	12,152
Postage	934	2	936
Promotion	15,833	1,270	17,103
Travel	24,793	12	24,805
Conferences	184	201	385
Building maintenance	15,064	2,652	17,716
Equipment maintenance and repairs	8,172	918	9,090
Depreciation	47,254	11,814	59,068
Other	10,633	3,542	14,175
	<u> </u>	<u> </u>	<u> </u>
Total expenses	<u>\$ 582,605</u>	<u>\$ 167,869</u>	<u>\$ 750,474</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 266,099	\$ 78,962	\$ 345,061
Payroll taxes	24,223	6,889	31,112
Employee benefits	4,961	1,711	6,672
Professional fees	7,929	37,088	45,017
Contracted services	4,959	-	4,959
Office supplies	12,741	2,744	15,485
Rent	63,458	13,860	77,318
Insurance	21,248	2,498	23,746
Utilities	8,780	1,656	10,436
Telephone	9,857	2,617	12,474
Postage	1,329	46	1,375
Promotion	8,739	3,058	11,797
Travel	18,594	24	18,618
Conferences	750	95	845
Building maintenance	14,172	2,909	17,081
Equipment maintenance and repairs	8,151	953	9,104
Depreciation	16,058	4,014	20,072
Other	14,887	2,335	17,222
	<u> </u>	<u> </u>	<u> </u>
Total expenses	<u>\$ 506,935</u>	<u>\$ 161,459</u>	<u>\$ 668,394</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 168,775	\$ 47,933
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	59,068	20,072
Change in:		
Accounts receivable - Butler County	(112,582)	9,356
Accounts receivable - other	10,106	(828)
Prepaid expenses	(15,075)	(8,395)
Accounts payable	(4,855)	2,171
Accrued payroll expenses	2,061	408
Compensated absences	(148)	2,184
Total adjustments	<u>(61,425)</u>	<u>24,968</u>
Net cash provided by operating activities	<u>107,350</u>	<u>72,901</u>
Cash Flows From Investing Activities:		
Purchase of fixed assets	<u>(201,596)</u>	<u>(4,706)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(94,246)	68,195
Cash and Cash Equivalents:		
Beginning of year	<u>269,609</u>	<u>201,414</u>
End of year	<u><u>\$ 175,363</u></u>	<u><u>\$ 269,609</u></u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

1. Organization

Grapevine Center, Inc. (Center) established non-profit status on June 16, 2008. The Center is an activity center that provides a supportive atmosphere for companionship, recreation, education, and vocational services encouraging those with mental health disabilities to lead more productive lives. The Center provides a Consumer Family Satisfaction Team that conducts interviews in order to address individual concerns and assess the quality of behavioral health services in Butler County. As part of the Independent Monitoring for Quality program, interviews are conducted of a random sample of intellectually disabled individuals from Butler County in an effort to improve their quality of life. Additionally, in 2014 the Center began providing Consumer Family Satisfaction Team services in Mercer County. During 2015, the Center added Mercer Independent Monitoring for Quality services. The Center is also a recovery resource center where peers mentor and support individuals in a healing environment as valued community citizens.

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 in the accounting period in which they are earned, and expenses are recognized in the period when liabilities are incurred.

Basis of Presentation

The Center classifies net assets, revenues, expenses, gains, and losses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets not subject to donor-imposed restrictions or stipulations as to purpose or use.

Net Assets With Donor Restrictions – Net assets that are subject to donor-imposed restrictions or stipulations that may or will be met either by actions of the Center or the passage of time. At June 30, 2023 and 2022, the Center has net assets with donor restrictions totaling \$1,000 and \$1,000 for Camp Bucoco, respectively and \$21,600 and \$0 for OMHSAS Telehealth, respectively.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Tax-Exempt Status

The Center has been recognized as a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision of federal or state income taxes has been provided in the financial statements. Further, the Center annually files a Form 990.

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 requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Concentration of Risk

The Center funds its services primarily through contracts with Butler and Mercer Counties. These contracts are renewed on a year-to-year basis.

Contributions and Revenue Recognition

All donor-restricted support is reported as an increase in net assets with donor restrictions. When the restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions with donor restrictions whose restrictions are satisfied within the same year are reflected as support without donor restrictions in the year of receipt.

The Center recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. 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 met.

Program service fees revenues are reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing services to consumers. These amounts are generally due from managed care organizations. Generally, the Center bills the third-party payors subsequent to the performance of services. Revenue is recognized as the performance obligations are satisfied when services are provided to

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

consumers. The Center does not believe it is required to provide additional services related to revenue being recognized. The Center determines the transaction price based on a negotiated rate per unit of service.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Center considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Liquidity and Availability

The Center manages its liquid resources by focusing on generating revenue through its program fees to ensure the entity has sufficient funds to cover the programs that are being conducted.

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

	<u>2023</u>	<u>2022</u>
Financial assets, at year-end	\$ 397,683	\$ 389,453
Less: those unavailable for general expenditures within one year, due to:		
Donor restrictions	<u>(22,600)</u>	<u>(1,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 375,083</u>	<u>\$ 388,453</u>

Receivables

Receivables consist of amounts due from Butler and Mercer Counties and other sources expected to be received within 12 months. An allowance for doubtful accounts has not been established, since management is of the opinion that all receivables at year-end are fully collectible.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Fixed Assets

Purchases of fixed assets are recorded at cost. The Center maintains a capitalization threshold of \$1,000. Donations of land, building, and equipment are recorded at the estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire land, building, and equipment, are reported as restricted support. The Center reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Center reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Fixed assets are depreciated over the assets' estimated useful life, using the straight-line method.

Expense Allocation

Occupancy expenses (rent, utilities, maintenance/janitorial & property/liability insurance) are allocated based on square footage. As a result, Butler County programs are charged for occupancy expenses and Mercer County programs are not. All other expenses are based on actual expense. This allocation method is consistently applied using a template to calculate and distribute expenses at the end of the month.

Leases

The Center has elected to apply the short-term lease exemption to one of its classes of underlying assets: building space. For 2023 and 2022, the Center has one lease within this class of underlying assets that qualified for the exemption. The short-term lease costs recognized and disclosed for the lease are \$83,059 and \$82,818 for the year ended 2023 and 2022, respectively.

Contributed Non-Financial Assets

Many volunteers have given significant amounts of time and talents for the benefit of the Center and its programs, services, and activities. However, these efforts do not meet the criteria for recognition in the financial statements under accounting principles generally accepted in the United States of America.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Compensated Absences

Accrued vacation must be used at the end of each calendar year or it is forfeited. Employees can earn up to 30 hours of sick leave and can carry over sick leave for up to three years. Terminated (voluntarily or involuntarily) eligible employees do not receive payment of actual accrued sick leave. An estimated accrual was made at June 30, 2023 and 2022 for vacation days accumulated during this calendar year by eligible employees. Accrued sick day absences for the year ended June 30, 2023 and 2022 have not been recognized in the financial statements, since the amount is immaterial.

Adopted Accounting Standards

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

Accounting Standards Update (ASU) 2016-02, "*Leases (Topic 842)*." These amendments and related amendments 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 are 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. The adoption of this standard did not have a significant impact on the financial statements.

Subsequent Events

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

3. Funding for Services Provided

For the majority of funding, the Center is reimbursed for actual costs incurred up to contracted amounts based on negotiated rates per unit of service. Additional funds are received from the United Way and Carelon.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

4. Cash and Cash Equivalents

Cash and cash equivalents are held in local banks. Book balance and bank balance of all cash and cash equivalents total \$175,363 and \$323,530, respectively, as of June 30, 2023. Book balance and bank balance of all cash and cash equivalents total \$269,609 and \$271,312, respectively, as of June 30, 2022. At June 30, 2023 and 2022, \$257,051 and \$253,079, respectively, was insured by federal depository insurance.

5. Fixed Assets

At June 30, 2023, fixed assets for the Center are as follows:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023
Vehicles	\$ 272,507	\$ 155,507	\$ -	\$ 428,014
Equipment and furniture	165,503	27,789	-	193,292
Computer equipment	73,433	18,300	-	91,733
	511,443	201,596	-	713,039
Less: accumulated depreciation/recovered costs	(465,761)	(59,068)	-	(524,829)
Net fixed assets	<u>\$ 45,682</u>	<u>\$ 142,528</u>	<u>\$ -</u>	<u>\$ 188,210</u>

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

At June 30, 2022, fixed assets for the Center are as follows:

	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022
Vehicles	\$ 292,293	\$ -	\$ (19,786)	\$ 272,507
Equipment and furniture	163,571	1,932	-	165,503
Computer equipment	70,659	2,774	-	73,433
	526,523	4,706	(19,786)	511,443
Less: accumulated depreciation/recovered costs	<u>(465,475)</u>	<u>(20,072)</u>	<u>19,786</u>	<u>(465,761)</u>
Net fixed assets	<u>\$ 61,048</u>	<u>\$ (15,366)</u>	<u>\$ -</u>	<u>\$ 45,682</u>

6. Line of Credit

The Center has a revolving line of credit with a local bank. The line of credit is secured by all assets of the Center. The maximum borrowing allowed under the line of credit is \$25,000 and it carries an interest rate equal to the prime rate plus 2.75%. At June 30, 2023 and 2022, the Center had no outstanding balance relating to their line of credit.

7. Shared Services Agreement

The Center entered into a shared services agreement with Mental Health Association of Butler County (Association) on February 1, 2009 to be renewed annually. Under the terms of the agreement, the Center is required to pay annual rent of \$69,300. The agreement also requires the Center to pay one half of the cost of sewage and water. The Center paid rent in the amount of \$69,300 to the Association during the years ended June 30, 2023 and 2022.

SUPPLEMENTARY INFORMATION

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2023

	Program Services	Management and General	Total
Salaries	\$ 289,879	\$ 76,411	\$ 366,290
Payroll taxes	27,138	7,107	34,245
Employee benefits	5,057	1,469	6,526
Professional fees	8,451	39,745	48,196
Contracted services	5,791	-	5,791
Office supplies	18,898	1,615	20,513
Rent	63,699	13,860	77,559
Insurance	19,959	2,476	22,435
Utilities	11,260	2,229	13,489
Telephone	9,606	2,546	12,152
Postage	934	2	936
Promotion	15,833	1,270	17,103
Travel	24,793	12	24,805
Conferences	184	201	385
Building maintenance	15,064	2,652	17,716
Equipment and vehicle purchases	201,596	-	201,596
Equipment maintenance and repairs	8,172	918	9,090
Other	10,633	3,542	14,175
Total expenses	<u>\$ 736,947</u>	<u>\$ 156,055</u>	<u>\$ 893,002</u>

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 266,099	\$ 78,962	\$ 345,061
Payroll taxes	24,223	6,889	31,112
Employee benefits	4,961	1,711	6,672
Professional fees	7,929	37,088	45,017
Contracted services	4,959	-	4,959
Office supplies	12,741	2,744	15,485
Rent	63,458	13,860	77,318
Insurance	21,248	2,498	23,746
Utilities	8,780	1,656	10,436
Telephone	9,857	2,617	12,474
Postage	1,329	46	1,375
Promotion	8,739	3,058	11,797
Travel	18,594	24	18,618
Conferences	750	95	845
Building maintenance	14,172	2,909	17,081
Equipment and vehicle purchases	4,706	-	4,706
Equipment maintenance and repairs	8,151	953	9,104
Other	14,887	2,335	17,222
	<u> </u>	<u> </u>	<u> </u>
Total expenses	<u>\$ 495,583</u>	<u>\$ 157,445</u>	<u>\$ 653,028</u>