

**PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)**

**Financial Statements and
Independent Auditor's Report**

For the Year Ended June 30, 2024

**PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Pinebrook Family Answers
Allentown, PA

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Pinebrook Family Answers (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses 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 Pinebrook Family Answers as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Pinebrook Family Answers 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 Pinebrook Family Answers' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government 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 Pinebrook Family Answers' 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 Pinebrook Family Answers' 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 Summarized Comparative Information

We have previously audited the Pinebrook Family Answers' 2023 financial statements, and our report dated November 7, 2023, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024, on our consideration of Pinebrook Family Answers' 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 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 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 Pinebrook Family Answers' internal control over financial reporting and compliance.

Corybell, Rappold & Yasaita LLP

December 4, 2024

PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
STATEMENT OF FINANCIAL POSITION
June 30, 2024
With Summarized Totals as of June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	
			<u>2024</u>	<u>2023</u>
ASSETS				
Cash and Cash Equivalents	\$ 803,830	\$ 125,769	\$ 929,599	\$ 1,240,431
Grants and Accounts Receivable	884,880	-	884,880	898,270
Prepaid Expenses and Other Assets	111,397	-	111,397	108,467
Investments (Note 3 and 4)	-	-	-	100
Property and Equipment, Net (Note 5)	1,180,886	-	1,180,886	1,238,669
Right-of-Use Asset (Note 6)	59,154	-	59,154	73,667
	<u>\$ 3,040,147</u>	<u>\$ 125,769</u>	<u>\$ 3,165,916</u>	<u>\$ 3,559,604</u>
TOTAL ASSETS				
 LIABILITIES AND NET ASSETS				
Liabilities				
Accounts Payable	\$ 106,627	\$ -	\$ 106,627	\$ 72,694
Accrued Payroll and Payroll Tax Liabilities	137,763	-	137,763	147,302
Compensated Absences	145,790	-	145,790	136,657
Operating Lease Liability (Note 6)	59,154	-	59,154	73,667
	<u>449,334</u>	<u>-</u>	<u>449,334</u>	<u>430,320</u>
TOTAL LIABILITIES				
 Net Assets				
Without Donor Restrictions:				
Undesignated	1,409,927	-	1,409,927	1,576,697
Net Investment in Property and Equipment	1,180,886	-	1,180,886	1,238,669
Total Net Assets Without Donor Restriction	<u>2,590,813</u>	<u>-</u>	<u>2,590,813</u>	<u>2,815,366</u>
With Donor Restrictions:				
Purpose Restrictions (Note 9)	<u>-</u>	<u>125,769</u>	<u>125,769</u>	<u>313,918</u>
TOTAL NET ASSETS	<u>2,590,813</u>	<u>125,769</u>	<u>2,716,582</u>	<u>3,129,284</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,040,147</u>	<u>\$ 125,769</u>	<u>\$ 3,165,916</u>	<u>\$ 3,559,604</u>

See independent auditor's report and notes to financial statements.

PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024
With Summarized Totals for the Year Ended June 30, 2023

	Without	With	Total	
	Donor Restrictions	Donor Restrictions	2024	2023
Operating Revenues and Support				
Contract Revenues and Service Fees	\$ 8,339,141	\$ -	\$ 8,339,141	\$ 7,987,819
Contributions	773,361	14,000	787,361	1,080,795
In-Kind Contributions	9,840	-	9,840	15,724
Other	2,381	-	2,381	6,014
Interest and Dividend Income	21,317	-	21,317	1,808
Net Assets Released from Restrictions	202,149	(202,149)	-	-
Total Operating Revenues and Support	9,348,189	(188,149)	9,160,040	9,092,160
Operating Expenses				
Program Services				
Outpatient Services	2,669,729	-	2,669,729	2,608,090
Other Behavioral Services	1,784,171	-	1,784,171	1,865,031
Permanency Services	1,485,581	-	1,485,581	1,479,623
Diversionsary Services	1,689,098	-	1,689,098	1,630,372
Forensic Services	732,810	-	732,810	565,987
Total Program Services Expense	8,361,389	-	8,361,389	8,149,103
Support Services				
Management and General	986,731	-	986,731	1,062,812
Fund Raising	224,622	-	224,622	186,863
Total Operating Expenses	9,572,742	-	9,572,742	9,398,778
Change in Net Assets from Operations	(224,553)	(188,149)	(412,702)	(306,618)
Other Changes in Net Assets				
Insurance Proceeds	-	-	-	16,119
Realized and Unrealized Gain on Investments	-	-	-	2,634
Decrease in Net Assets	(224,553)	(188,149)	(412,702)	(287,865)
Net Assets at Beginning of Year	2,815,366	313,918	3,129,284	3,417,149
Net Assets at End of Year	\$ 2,590,813	\$ 125,769	\$ 2,716,582	\$ 3,129,284

See independent auditor's report and notes to financial statements.

PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2024
With Comparative Totals for the Year Ended June 30, 2023

	PROGRAM SERVICES				SUPPORT SERVICES		Totals		
	Outpatient Services	Other Behavioral Services	Permanency Services	Diversionary Services	Forensic Services	Total	Management and General	Fund Raising	
Salaries	\$ 1,563,440	\$ 1,113,288	\$ 732,791	\$ 1,171,533	\$ 486,206	\$ 5,067,258	\$ 755,541	\$ 116,155	\$ 5,938,954
Payroll taxes	128,239	91,124	60,193	98,160	40,279	417,995	52,381	9,228	479,604
Health insurance	228,535	149,649	93,668	135,287	47,356	654,495	69,235	12,253	735,983
Pension contribution	11,418	9,380	11,685	11,492	2,938	46,911	10,518	2,228	59,657
Workers Comp. insurance	6,326	4,600	3,807	4,507	1,211	20,451	50	514	21,015
Subtotals	1,937,958	1,368,041	902,144	1,420,979	577,988	6,207,110	887,725	140,378	7,235,213
Foster parent payments	-	-	375,657	-	-	375,657	-	-	375,657
Travel	125	43,335	64,009	51,597	8,732	167,798	6,141	51	173,990
Program activities	699	35,014	2,379	30,245	11,162	79,499	7,484	286	87,269
Physician services	466,406	7,053	-	-	-	473,459	-	-	473,459
Training	2,370	24,314	637	1,784	7,925	37,030	419	36,211	73,660
Staff recruitment	12,418	24,744	22,375	19,152	6,441	85,130	2,176	-	87,306
Maintenance agreements	14,641	11,350	9,396	11,103	13,072	59,562	303	1,230	61,095
Space rent	30,102	-	-	3,125	9,000	42,227	-	-	42,227
Utilities	15,313	17,193	14,274	16,866	20,908	84,554	157	1,916	86,627
Repairs and maintenance	122	-	-	-	11,974	12,096	3,549	-	15,645
Building maintenance	950	-	94	-	-	1,044	1,311	-	2,355
Insurance	43,877	31,907	26,414	31,268	8,397	141,863	200	3,560	145,623
Legal, payroll, and audit fees	12,518	9,106	7,535	8,920	2,569	40,648	38,298	1,011	79,957
Telecommunications	6,231	14,960	7,492	19,720	6,990	55,393	1,906	512	57,811
Postage	1,224	893	738	873	234	3,962	10	97	4,069
Office supplies	4,548	4,021	2,744	3,384	653	15,350	36	365	15,751
Computer maintenance	44,319	28,279	18,502	27,718	12,866	131,684	13,007	1,846	146,537
Equipment rental	9,431	3,601	2,973	3,517	945	20,467	39	389	20,895
Dues and memberships	3,939	3,039	2,372	2,878	755	12,983	336	296	13,615
Bank fees	-	-	-	-	-	-	4,017	-	4,017
Advertising / Public relations	1,268	885	763	904	243	4,063	845	363	5,271
Board of Directors meetings	53	39	32	38	9	171	421	4	596
Depreciation	26,119	19,519	15,470	18,491	5,096	84,695	225	1,817	86,737
Clearances	903	399	182	649	291	2,424	2,473	-	4,897
Recognition/Staff incentives	308	1,768	349	912	774	3,412	7,978	150	11,540
Non-office supplies	-	-	-	-	-	774	1,847	-	12,461
Development expense	-	-	-	-	-	-	-	-	5,944
Contracted services	-	119,864	-	-	17,836	137,700	-	18,000	155,700
City fees	-	-	-	-	6,965	6,965	-	-	6,965
Electronic health records	23,178	9,268	6,182	11,581	-	50,209	5,790	-	55,999
Accreditation	4,763	3,494	2,868	3,394	910	15,429	38	356	15,823
Quality performance measures	5,946	2,085	-	-	-	8,031	-	-	8,031
Totals 2024	\$ 2,669,729	\$ 1,784,171	\$ 1,485,581	\$ 1,689,098	\$ 732,810	\$ 8,381,389	\$ 986,731	\$ 224,622	\$ 9,572,742
Totals 2023	\$ 2,608,090	\$ 1,865,031	\$ 1,479,623	\$ 1,630,372	\$ 565,987	\$ 8,149,103	\$ 1,062,812	\$ 186,863	\$ 9,398,778

See independent auditor's report and notes to financial statements.

PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2023

	PROGRAM SERVICES					SUPPORT SERVICES		Totals 2023
	Outpatient Services	Other Behavioral Services	Permanency Services	Diversitory Services	Forensic Services	Management and General	Fund Raising	
Salaries	\$ 1,499,978	\$ 1,310,672	\$ 766,640	\$ 1,146,709	\$ 391,747	\$ 735,130	\$ 101,840	\$ 5,952,716
Payroll taxes	122,378	106,954	62,504	92,316	33,367	61,523	8,151	487,193
Health insurance	183,056	143,241	77,349	145,263	22,387	78,411	8,591	658,298
Pension contribution	11,268	10,874	13,023	11,672	2,247	13,386	1,650	64,120
Workers Compensation insurance	3,694	3,417	3,030	3,382	1,355	3	691	15,572
Subtotals	1,820,374	1,575,158	922,546	1,399,342	451,103	888,453	120,923	7,177,899
Foster parent payments	-	-	357,860	170	-	-	-	358,030
Travel	128	42,455	61,679	44,836	5,864	6,036	824	161,822
Program activities	261	10,438	4,164	23,031	17,678	2,246	-	57,818
Physician services	522,424	3,472	-	-	-	-	-	525,896
Training	120	8,714	610	739	10,280	589	1,412	22,484
Staff recruitment	-	-	-	-	-	56,299	-	56,299
Maintenance agreements	11,912	11,177	9,908	11,057	8,298	902	2,262	55,516
Space rent	71,184	-	-	6,150	750	-	-	78,084
Utilities	10,904	15,888	14,086	15,717	22,314	1,257	3,215	83,381
Repairs and maintenance	-	-	-	-	675	10,427	-	11,102
Building maintenance	-	-	-	-	-	2,134	-	2,134
Insurance	34,193	31,627	28,051	31,311	12,543	29	6,400	144,154
Legal, payroll, and audit fees	10,598	9,803	8,694	9,704	3,888	36,505	1,984	81,176
Telecommunications	7,875	19,708	8,747	19,084	4,436	991	670	61,511
Postage	1,111	962	854	951	381	1	195	4,455
Office supplies	3,473	3,212	2,848	3,181	1,571	18	650	14,953
Computer maintenance	44,978	24,178	18,348	23,199	6,226	26,377	2,493	145,799
Equipment rental	7,902	4,343	3,853	4,298	1,722	4	879	23,001
Dues and memberships	5,117	4,732	4,199	4,686	1,876	4	958	21,572
Bank fees	-	-	-	-	-	2,711	-	2,711
Advertising / Public relations	1,355	1,220	1,113	1,241	497	899	254	6,579
Board of Directors meetings	368	339	301	337	135	329	69	1,878
Depreciation	20,861	19,111	16,951	18,919	7,579	17	3,867	87,105
Clearances	1,309	565	563	1,244	500	2,390	-	6,571
Recognition/Staff incentives	1,019	2,424	960	525	721	2,686	6	8,341
Non-office supplies	-	-	-	-	53	2,222	15,724	17,999
Development expense	-	-	-	-	-	-	5,740	5,740
Contracted services	-	62,752	1,915	-	-	6,500	18,000	89,167
City fees	-	-	-	-	-	-	-	6,235
Electronic health records	22,944	8,998	9,893	8,997	6,235	-	-	56,406
Accreditation	1,805	1,670	1,480	1,653	662	5,574	-	14,820
Quality performance measures	6,075	2,085	-	-	-	7,212	338	14,820
Totals	\$ 2,608,090	\$ 1,865,031	\$ 1,479,623	\$ 1,630,372	\$ 565,987	\$ 1,062,812	\$ 186,863	\$ 9,398,778

See independent auditor's report and notes to financial statements.

PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2024 and 2023

	2024	2023
<i><u>Cash Flows from Operating Activities:</u></i>		
CHANGE IN NET ASSETS	\$ (412,702)	\$ (287,865)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation	86,737	87,105
Unrealized and Realized (Gain) on Investments	-	(2,634)
(Increase) Decrease in Assets:		
Grants and Accounts Receivable	13,390	83,627
Prepaid Expenses and Other Assets	(2,930)	11,372
Increase (Decrease) in Liabilities:		
Accounts Payable	33,933	3,153
Accrued Payroll and Payroll Tax Liabilities	(9,539)	(208,741)
Compensated Absences	9,133	(43,598)
Net Cash Used by Operating Activities	<u>(281,978)</u>	<u>(357,581)</u>
<i><u>Cash Flows from Investing Activities:</u></i>		
Proceeds from Sale of Investments	100	121,500
Purchases of Property and Equipment	<u>(28,954)</u>	<u>(54,452)</u>
Net Cash Provided (Used) by Investing Activities	<u>(28,854)</u>	<u>67,048</u>
Net Decrease in Cash and Cash Equivalents	(310,832)	(290,533)
Cash and Cash Equivalents at Beginning of Year	<u>1,240,431</u>	<u>1,530,964</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 929,599</u>	<u>\$ 1,240,431</u>
<i><u>Supplemental Data</u></i>		
In-Kind Supplies	9,840	15,724

See independent auditor's report and notes to financial statements.

**PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

With Comparative Information as of June 30, 2023

1. Nature of Activities and Purpose of the Organization

Pinebrook Family Answers (the "Agency"; "PbFA") is a not-for-profit corporation organized under the laws of the Commonwealth of Pennsylvania. The Agency's mission states "Pinebrook Family Answers nurtures and empowers children, adults and families by providing mental health services and community-based programs throughout the Greater Lehigh Valley. We do this through initiatives that promote safety and diversity, mitigate the impact of trauma, and facilitate self-sufficiency while connecting people with community partners."

Pinebrook Family Answers' services fall within the following four major program categories:

Behavioral Health Services: Under license by the PA Department of Human Services (DHS), Office of Mental Health and Substance Abuse Services, Pinebrook Family Answers operates three outpatient psychiatric clinics for children and adults. The clinics, which operate in Allentown, Easton and Wind Gap, provide an array of outpatient psychiatric services to clients from county mental health offices, children in Pinebrook Family Answers' foster care programs, and privately-referred clients in the Greater Lehigh Valley Region. The Agency is a participating provider of services in the Pennsylvania HealthChoices Initiative and contracts with commercial insurance companies and employee assistance programs. In addition to traditional outpatient services, other mental health services include school-based counseling which has therapists imbedded in schools throughout the Lehigh Valley. Lastly, PbFA operates the Police Department Mental Health Program in collaboration with Lehigh County police departments. This program serves to assess individuals with mental illness and/or substance abuse problems who encounter the police, refer individuals to appropriate services, reduce recidivism, and to promote the Recovery Model.

Also, under license by DHS, the Agency offers Family Based Mental Health services to families with children who are experiencing serious mental health issues and are at risk of out-of-home placement.

PbFA provides backbone support to the Lehigh County Suicide Prevention Coalition. The Suicide Prevention Coalition (SPC) promotes the sharing of data, reports, best practices, and local stories to inform and enlighten discussions and strategies for suicide prevention and other deaths of despair. This approach aims to create a well-informed and collaborative environment to effectively address these critical issues. The SPC also operates The Lehigh County L.O.S.S. Team an initiative in partnership with the Lehigh County Coroner's Office. The team is made up of compassionate community members and suicide loss survivors trained to reach out to the newly bereaved suicide loss survivors. The coalition currently receives funding from LC Mental Health as well as a one-year federal SAMHSA grant.

PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

With Comparative Information as of June 30, 2023

1. Nature of Activities and Purpose of the Organization (Continued)

Permanency (Placement and Adoption) Services: The Agency's service array includes a five-tier foster care model provided under contract with eight Pennsylvania counties; relative caregiver home studies, case management and placement supervision services offered through a contract with Lehigh County; Placement Transition which is an intensive, family-focused, community-based, case management, family reunification program for Lehigh and Northampton Counties; and the Transportation and Visitation Program, a supervised family visitation program to support family reunification goals for children in foster care and residential settings, including a Visit Coaching model.

The Agency provides for Adoption Services for special-needs children through the StateWide Adoption Network (SWAN). The Agency's Adoption Department also offers limited international adoption services, including home study and post-placement services in collaboration with other accredited adoption agencies.

All of these services are offered under a license issued by the Department of Human Services, Office of Children, Youth and Families.

Diversionary Services: This area of service delivery has seen considerable growth and includes a wide array of in-home services. Services include:

Truancy Intervention Services (Making the Grade), which includes family support services for elementary and middle school children. Making the Grade is funded by private foundations and trusts, including the United Way of the Greater Lehigh Valley and through contracts with Lehigh and Northampton Counties.

SHAPE, a family preservation program providing in-home case management and coordination of community services and support funded through Lehigh and Northampton Counties.

High Fidelity Wraparound Initiative works with Lehigh and Northampton County youth and young adults, ages 8 to 21, and their families. This evidence-based practice and team-based collaborative process for helping youth with special mental health needs, is supported through funding from Lehigh County HealthChoices Reinvestment funds and Northampton County Office of Children Youth and Family Services.

Unconditional Child Care is a program that works with young children with challenging behavioral issues to help keep them in their childcare placements. It is funded by government (County) support as well as private philanthropy.

PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
NOTES TO FINANCIAL STATEMENTS
June 30, 2024
With Comparative Information as of June 30, 2023

1. Nature of Activities and Purpose of the Organization (Continued)

Forensic Services: The Agency offers Adult Re-entry Services including evidence-based treatment classes offered in the Northampton County Jail through funding provided by Northampton County Department of Corrections. Family services include: 1) evidence-based parenting education classes provided to women incarcerated at Lehigh County Jail; 2) supervised contact visits with their children for incarcerated women at Lehigh County Jail, and 3) evidence-based parenting education classes provided to at-risk youth in the ALPHA program. These services are primarily funded by a contract with the Lehigh County Office of Children and Youth. Additional grants and donations from private foundations and donors also support these services.

During the fiscal year 2022-2023, the Agency was awarded a 3-year federal grant from the U.S. Department of Justice. The award is to enhance the Adult Re-entry Services by providing evidence-based, trauma-informed classes to women in Carbon, Lehigh and Northampton County jails, as well as case management services to the women and their families as they transition back to the community.

Transitional Residence Program is a unique housing program located in Allentown funded by Lehigh County Office of Children and Youth Services that addresses the needs of otherwise homeless women and their children to work towards housing stability. ALPHA program is designed for youth who have either dropped out of school or have been permanently expelled from school and are supervised by the Lehigh County Juvenile Probation Department. The goal of ALPHA is to reduce recidivism among the students it serves by providing them with academic, behavioral, and job readiness services designed to prepare them to enter the workforce and succeed in life. The ALPHA program is primarily funded by a contract with the Lehigh County Juvenile Probation department. Additional grants and donations from private foundations and donors also support the ALPHA program. FAST is a Family-Based Alternative Sentencing Program which works with a county-wide, multi-disciplinary team by providing comprehensive services including intake and assessment, highly individualized one-on-one case management, evidence-based classes and peer mentoring to divert parents and caregivers from incarceration and address their needs in the community and reduce out of home placement of children.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America. Revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation

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

**PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
NOTES TO FINANCIAL STATEMENTS**

June 30, 2024

With Comparative Information as of June 30, 2023

2. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

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

Net Assets with Donor Restrictions – Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Nonoperating Activities

Nonoperating activities primarily reflect transactions of a long-term investment or capital nature, including contributions restricted for acquisitions of property and equipment and net realized and unrealized gains and losses on the investments held by the Agency.

Comparative Financial Information

The financial statements include certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Agency considers all highly liquid unrestricted investments with an initial maturity of three months or less to be cash. Cash held for investment purposes is not considered a cash equivalent for the Statements of Cash Flows.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets.

PINEBROOK FAMILY ANSWERS
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2. Summary of Significant Accounting Policies (Continued)

Revenue and Revenue Recognition for Contributions

The Agency receives contributions to support operating activities and other restricted activities. These contributions and grants can be from individuals, foundations, corporations, trusts or government agencies. The Agency records contributions receivable, net of allowances for estimated uncollectable amounts, when there is sufficient evidence in the form of verifiable documentation that an unconditional promise was received. The Agency's government grants that are non-exchange transactions are recorded once all conditions are met. All contributions are considered to be available without donor restrictions unless specifically restricted by the donor. All pledges receivable and amounts received that are donor restricted for future periods or donor restricted for specific purposes are reported as net assets with donor restrictions. The net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the Statements of Activities as net assets released from restrictions when the donor stipulated time restriction ends, or the purpose restrictions is accomplished by the Agency. It is the Agency's policy to report contributions whose restricted purpose is met within the year the gift is given as contributions without donor restrictions on the Statement of Activities.

Revenue and Revenue from Exchange Transactions

The Agency has various revenue streams that are accounted for as exchange transactions. Certain revenues are recognized ratably over the period the program service is provided on a straight-line basis; other fee revenues are billed and recognized upon delivery of the service.

In-Kind Contributions

The financial statements reflect the fair value amounts for in-kind contributions related to supplies at their estimated fair values of approximately \$9,840 and \$15,724 for the years ended June 30, 2024 and 2023, respectively. The contributed supplies did not have donor-restrictions and were utilized for the Agency's programs. The fair value was determined by using the estimated fair value to purchase the supplies.

Volunteers contributed approximately 286 hours and 255 hours of their time to the Agency for the years ended June 30, 2024 and 2023, respectively. The volunteers provided services in several areas of the Agency and performed various activities. These services do not meet the criteria for financial statement recognition and, accordingly, the value of the volunteer services have not been reported in the financial statements.

PINEBROOK FAMILY ANSWERS
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June 30, 2024

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2. Summary of Significant Accounting Policies (Continued)

Use of Estimates

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Maintenance and repairs are expensed as incurred; renewals and betterments are capitalized. The Agency typically capitalizes items, individually or in the aggregate, costing or valued at \$500 or more.

	<u>Years</u>
Buildings and Improvements	7 - 39
Furniture and Equipment	3 - 8

Grants and Accounts Receivable

Grants and accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its individually evaluated and collectively evaluated historical collection trends based upon current information about the client including current market-implied credit analysis, prior collection history, attempts to collect, and current and future expected economic conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management has determined that no valuation allowance was needed in 2024 or 2023.

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2. Summary of Significant Accounting Policies (Continued)

Income Taxes

The Agency is a not-for-profit Pennsylvania corporation exempt from federal income tax under Internal Revenue Code 501(c)(3). Accordingly, no provision has been made for federal or state taxes on the excess revenue over expenses.

The Agency accounts for uncertainty in income taxes in accordance with FASB-ASC 740, which prescribes a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the uncertainty occurs if the recognition threshold has been met.

The Agency believes it has appropriate support for all tax positions taken and has concluded that there are no material unrecognized tax liability, benefits or accrued interest or penalties on income taxes that would require recognition in the financial statements. There were no unrecognized tax benefits identified or liabilities recorded for the years ended June 30, 2024 and 2023.

The Agency files Federal Form 990, Return of Organization Exempt from Tax, with the United States Internal Revenue Service and form BCO-10 with the Bureau of Charitable Organizations in Pennsylvania. The tax returns are generally open for possible examination by the taxing authorities for a period of three years after the respective filing deadline of those returns.

Functional Expenses

The Agency allocates its expenses on a functional basis. Expenses that can be identified with a specific program are allocated directly. The Agency uses revenue as its base for each program divided by total revenue to allocate indirect costs.

Concentrations

\$2,632,056 and \$839,686, which represents 32% and 10% of total contract revenues, was received from the County of Lehigh and the County of Northampton, respectively, for the year ended June 30, 2024. \$2,285,886 and \$813,127, which represents 28% and 10% of total contract revenues, was received from the County of Lehigh and the County of Northampton, respectively, for the year ended June 30, 2023. These revenues are for several programs administered by the Agency, each under separate contractual agreements with the Counties. It is always considered reasonable that contractual agreements may be lost in the near term.

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June 30, 2024

With Comparative Information as of June 30, 2023

2. Summary of Significant Accounting Policies (Continued)

Concentrations of Credit Risk

The Agency maintains cash on deposit at a high-quality financial institution which at times may exceed federally insured limits. The Agency historically has not experienced any credit related losses. Deposits at the bank were in excess of federally insured limits by \$832,567 as of June 30, 2024.

Adoption of New Accounting Standards

On July 1, 2023, the Agency adopted Accounting Standards Update 2016-13 *Financial Instruments – Credit Losses (Topic 326) Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Agency adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Agency's financial statements but did change how the allowance for credit losses is determined. Under the new standards, management is required to consider specific situations related to the receivable balance, current and future expected economic conditions, past experience of losses, as well as an assessment of potential recoverability for expected credit losses in determining an allowance for uncollectible accounts.

3. Investments

Cost and fair value of investments at June 30, are as follows:

	2024		2023	
	Cost	Fair Value	Cost	Fair Value
Cash	\$ -	\$ -	\$ 100	\$ 100
Mutual Funds				
Equity Index Fund	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>

A summary of return on investments for the years ended June 30, are as follows:

	2024	2023
Interest and Dividends	\$ -	\$ 1,625
Realized Gains	-	29,521
Unrealized Loss	-	(26,887)
Total	<u>\$ -</u>	<u>\$ 4,259</u>

In addition, interest earned on bank accounts was \$21,317 and \$183 for the years ended June 30, 2024 and 2023, respectively.

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4. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Agency has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable, are significant to the fair value measurement and include management's judgments about the assumptions market participants would use in pricing the asset or liability.

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. Investments classified within Level 3 whose fair value measurements consider several inputs may include Level 1 and/or Level 2 inputs as components of the overall 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, 2024.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Agency are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Agency are deemed to be actively traded.

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4. Fair Value Measurements (Continued)

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 Agency believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Agency's assets at fair value as of June 30:

	Level 1	Level 2	Level 3	Total
<u>2024</u>				
Temporary Cash	\$ -	\$ -	\$ -	\$ -
Mutual Funds				
Equity Index Funds	-	-	-	-
Total Assets at Fair Value	\$ -	\$ -	\$ -	\$ -
<u>2023</u>				
Temporary Cash	\$ 100	\$ -	\$ -	\$ 100
Mutual Funds				
Equity Index Funds	-	-	-	-
Total Assets at Fair Value	\$ 100	\$ -	\$ -	\$ 100

5. Property and Equipment

Property and equipment at June 30, consist of the following:

	2024	2023
Land	\$ 217,000	\$ 217,000
Building and Improvements	2,315,225	2,289,845
Equipment	604,267	649,431
	3,136,492	3,156,276
Accumulated Depreciation	(1,955,606)	(1,917,607)
	\$ 1,180,886	\$ 1,238,669

Depreciation expense for the years ended June 30, 2024 and 2023 was \$86,737 and \$87,105 respectively.

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6. Right-of-Use Assets and Liabilities

The Agency leases buildings and equipment under short-term and long-term lease agreements.

During the fiscal year ended June 30, 2023, the Agency entered into a 63-month operating lease for five copiers at the Allentown and Easton locations, expiring February 2028. The Agency has the option to extend at the same rates on a month-to-month basis beginning March 1, 2028.

The Agency makes certain assumptions and judgements in determining the discount rate, as its lease does not provide an implicit rate. The Agency uses the long-term AFR rate, based on information available at the commencement date in determining the present value of lease payments when the implicit rate is not provided.

Subsequent to the lease commencement date, the Agency reassesses the lease classification when there is a contract modification that is accounted for as a separate contract, a change in the lease term or a change in the assessment of whether the lease is reasonably certain to exercise an option to purchase the underlying asset or terminate the lease.

Right-of-use assets and operating lease liabilities are recorded on the Statement of Financial Position at June 30, 2024 and 2023 as follows:

	<u>2024</u>	<u>2023</u>
	<u>Operating</u>	<u>Operating</u>
Right-of-Use Asset	<u>\$ 59,154</u>	<u>\$ 73,667</u>
Operating Lease Liability	<u>\$ 59,154</u>	<u>\$ 73,667</u>

Future minimum lease payments under operating leases as of June 30, 2024:

Years Ending June 30:

	2025	\$ 17,465
	2026	17,465
	2027	17,465
	2028	11,645
Total Future Minimum Lease Payments		\$ 64,040
Less Amount Representing Interest		(4,886)
Long-Term Lease Obligations		\$ 59,154

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6. Right-of-Use Assets and Liabilities (Continued)

Other information related to the Agency's operating lease as of June 30, 2024 is as follows:

	<u>2024</u> <u>Operating</u>	<u>2023</u> <u>Operating</u>
Lease Cost:		
Operating Lease Cost (monthly)	<u>\$ 1,455</u>	<u>\$ 1,455</u>
Other Information:		
Weighted-Average Remaining Lease Term		
Operating Lease Months Left	43	55
Weighted-Average Discount Term		
Operating Lease	4.50%	4.50%

The Agency also leases real estate space under various short-term lease agreements. The Agency has agreements for three different locations that are for periods of 12 months or less. Leases with an initial term of 12 months or less are not recorded on the Statement of Financial Position since the Agency has elected the practical expedient to exclude these leases from operating right-of-use assets and lease liabilities. Short-term lease expenses are recognized on a straight-line basis over the lease term as an operating expense.

Total expense under the operating real estate rentals for the year ended June 30, 2024 and 2023 was \$39,102 and \$71,184, respectively.

7. Line of Credit

The Agency has a \$1,000,000 line of credit with a bank. Interest on outstanding borrowings is payable at the Bank's prime rate plus 2.5%. There were no outstanding borrowings at June 30, 2024 or 2023. Borrowings on the line are secured by property at 402 N. Fulton St., Allentown, PA.

**PINEBROOK FAMILY ANSWERS
(A Not-for-Profit Organization)
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8. Retirement Plan

403(b) Thrift Plan for Pinebrook Family Answers

The Agency sponsors a 403(b) salary reduction retirement plan that allows for all employees to make salary reduction contributions upon employment. The Plan provides for employer matching and discretionary base contributions for eligible employees who are at least 21 years of age, with one year of service and at least 1,000 hours worked in that year. The Agency is required to make employer matching contributions to the Plan of 100% of eligible participant's salary reduction contribution up to 2% of participant compensation. The Agency also may make discretionary base contributions to eligible participants who are employed on the last day of the Plan year, allocated to each eligible participant based on their Plan compensation over total Plan compensation. Participants are fully vested in all salary reduction contributions. Employer contributions are subject to the following vesting schedule: Less than two years of service, 0%; 2 years, 25%; 3 years, 50%, and 4 years, 100%. The Agency made only matching contributions to the Plan of \$59,512 and \$64,120 in 2024 and 2023, respectively.

9. Net Assets with Donor Restrictions

Net Assets with Donor Restrictions are available for the following purposes:

	June 30,	
	2024	2023
Subject to Expenditure for Specific Purpose:		
Higher Education	\$ 26,921	\$ 27,921
Florence Applebaum Fund	8,384	11,884
Suicide Prevention	39,121	39,121
Transitional Residence - Operations	-	44,559
Lehigh County - Evidence Based Programming	-	12,960
Hope Church - Allentown Outpatient	11,054	56,508
Magellan BHS Employee Recruitment and Retention	-	87,676
Unconditional Child Care	40,289	33,289
	\$ 125,769	\$ 313,918

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9. Net Assets with Donor Restrictions (Continued)

Net assets with donor restrictions were released from restrictions during the year by incurring expenses satisfying the restricted purpose or by the expiration of time as follows:

	June 30,	
	2024	2023
Suicide Prevention	\$ -	\$ 3,309
Florence Applebaum Fund	3,500	633
Higher Education	1,000	-
Transition Residence - Capital	44,559	-
Transition Residence - Non-Capital	-	29,357
Lehigh County - Evidence Based Programming	12,960	-
Hope Church - Unconditional Child Care	-	30,708
Hope Church - Forensics Program	-	30,708
Hope Church - Allentown Outpatient	45,454	-
ESSA Community Training Center Technology	-	8,000
Magellan BHS Employee Recruitment and Retention	87,676	143,529
OMHSAS Employee Recruitment and Retention	-	46,976
Unconditional Child Care	7,000	-
	\$ 202,149	\$ 293,220

10. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position date, comprise the following as of June 30:

	2024	2023
Cash and Cash Equivalents	\$ 803,830	\$ 926,513
Grants and Accounts Receivable	884,880	898,270
Investments	-	100
Total	\$ 1,688,710	\$ 1,824,883

As part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage with unanticipated liquidity needs, the Agency has a \$1,000,000 line of credit with a bank which it can draw upon.

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11. Advertising Costs

Advertising costs are expensed as incurred and were \$5,271 and \$7,414 in 2024 and 2023, respectively.

12. Subsequent Events

Management has considered events subsequent to June 30, 2024 that affect the Agency through December 4, 2024, the date the financial statements were available to be issued.

**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
Pinebrook Family Answers
Allentown, PA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pinebrook Family Answers (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pinebrook Family Answers' 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 Pinebrook Family Answers' internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses, or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pinebrook Family Answers' 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Corybell, Rappold & Yasaita LLP

December 4, 2024