

SAMARITAN COUNSELING CENTER OF
WESTERN PA, INC.

AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2016

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

DECEMBER 31, 2017

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors of Samaritan Counseling Center of Western PA, Inc.

I have audited the accompanying balance sheet of Samaritan Counseling Center of Western PA (a nonprofit organization) as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Samaritan Counseling Center of Western PA, Inc. as of December 31, 2017, 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.

Report on Summarized Comparative Information

I have previously audited Samaritan Counseling Center of Western PA, Inc.'s 2016 financial statements, and my report dated June 22, 2017, expressed an unmodified opinion on those audited financial statements. In my opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Certified Public Accountant

July 30, 2018
Sewickley, Pennsylvania

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

BALANCE SHEET
DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|---|-------------------|-------------------|
| <u>Current Assets</u> | | |
| Cash and Equivalents | \$ 79,343 | \$ 288,153 |
| Investments (Note 4) | 536,193 | 362,299 |
| Accounts Receivable, net (Note 2) | 41,884 | 66,744 |
| Prepaid Expenses | 10,274 | 8,881 |
| <u>Total Current Assets</u> | <u>\$ 667,694</u> | <u>\$ 726,077</u> |
| Leasehold Improvements, Furniture and Equipment | | |
| <u>Less: Accumulated Depreciation of</u> \$104,124 and \$96,454 (Note 3) | <u>98,272</u> | <u>105,942</u> |
| <u>TOTAL ASSETS</u> | <u>\$ 765,966</u> | <u>\$ 832,019</u> |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| <u>Current Liabilities</u> | | |
| Accounts Payable and Accrued Expenses | \$ 4,663 | \$ 12,363 |
| <u>Total Liabilities</u> | <u>\$ 4,663</u> | <u>\$ 12,363</u> |
| <u>Net Assets</u> | | |
| Unrestricted: | | |
| Operating | 572,842 | \$ 642,310 |
| Fixed Assets | 98,272 | 105,942 |
| <u>Total Unrestricted</u> | <u>\$ 671,114</u> | <u>748,252</u> |
| Temporarily Restricted (Per Analysis in Supplemental Section) | 18,149 | 32,497 |
| Permanently Restricted (Per Analysis in Supplemental Section) | 72,040 | 38,907 |
| <u>Total Net Assets</u> | <u>\$ 761,303</u> | <u>\$ 819,656</u> |
| <u>TOTAL LIABILITIES AND NET ASSETS</u> | <u>\$ 765,966</u> | <u>\$ 832,019</u> |

The accompanying notes are an integral part of these financial statements.

SAMARITAN COUNSELING CENTER OF WESTERN PENNSYLVANIA, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2016

| | UNRESTRICTED | TEMPORARILY RESTRICTED | PERMANENTLY RESTRICTED | 2017 | 2016 |
|--|--------------|---------------------------|---------------------------|-------------|-------------|
| <u>PUBLIC SUPPORT, REVENUE AND RECLASSIFICATIONS</u> | | | | | |
| Public Support | | | | | |
| Contributions | \$ 43,851 | \$ 12,085 | \$ 27,189 | \$ 83,125 | \$ 60,638 |
| Grants | 95,906 | 20,800 | - | 116,706 | 170,919 |
| Special Event Revenue | 4,919 | - | - | 4,919 | 52,968 |
| Less: Direct Costs of Special Events | (4,207) | - | - | (4,207) | (12,526) |
| Net Revenue from Special Events | 712 | - | - | 712 | 40,442 |
| Total Public Support | \$ 140,469 | \$ 32,885 | \$ 27,189 | \$ 200,543 | \$ 271,999 |
| Revenue | | | | | |
| Counseling Fees, Net of Insurance Adjustments | 519,638 | - | - | 519,638 | 490,383 |
| Education and Other Fees | 7,004 | - | - | 7,004 | 8,159 |
| Investment Earnings, Net of Fees | 67,930 | - | 5,944 | 73,874 | 36,070 |
| Total Revenue | \$ 594,572 | \$ 5,944 | \$ 5,944 | \$ 600,516 | \$ 534,612 |
| Net Assets Released from Restrictions and Transfers | 47,233 | (47,233) | - | - | - |
| TOTAL PUBLIC SUPPORT AND REVENUE | \$ 782,274 | \$ (14,348) | \$ 33,133 | \$ 801,059 | \$ 806,611 |
| <u>EXPENSES</u> | | | | | |
| Program Services | | | | | |
| Counseling Services | 590,247 | - | - | 590,247 | 601,483 |
| Total Program Services | \$ 590,247 | \$ - | \$ - | \$ 590,247 | \$ 601,483 |
| Supporting Services | | | | | |
| Management and General | 184,705 | - | - | 184,705 | 147,070 |
| Fundraising | 84,460 | - | - | 84,460 | 69,746 |
| Total Supporting Services | \$ 269,165 | \$ - | \$ - | \$ 269,165 | \$ 216,816 |
| TOTAL EXPENSES | \$ 859,412 | \$ - | \$ - | \$ 859,412 | \$ 818,299 |
| Change in Net Assets | \$ (77,138) | \$ (14,348) | \$ 33,133 | \$ (58,353) | \$ (11,688) |
| NET ASSETS - BEGINNING OF YEAR | \$ 748,252 | \$ 32,497 | \$ 38,907 | \$ 819,656 | \$ 831,344 |
| NET ASSETS - END OF YEAR | \$ 671,114 | \$ 18,149 | \$ 72,040 | \$ 761,303 | \$ 819,656 |

The accompanying notes are an integral part of these financial statements.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2016

| | PROGRAM SERVICES | | | SUPPORTING SERVICES | | | TOTALS | |
|--|---------------------|----------------------|-------------|---------------------|------------|--|--------|--|
| | Counseling Services | Management & General | Fundraising | 2017 | 2016 | | | |
| Salaries & Wages | \$ 430,896 | \$ 96,046 | \$ 70,255 | \$ 597,197 | \$ 514,932 | | | |
| Employee Benefits | 13,710 | 17,904 | - | 31,614 | 20,661 | | | |
| Payroll Taxes | 36,733 | 7,847 | 6,017 | 50,597 | 46,873 | | | |
| <u>TOTAL SALARIES AND RELATED EXPENSES</u> | \$ 481,339 | \$ 121,797 | \$ 76,272 | \$ 679,408 | \$ 582,466 | | | |
| Advertising | 4,214 | 3,211 | 4,187 | 11,612 | 19,378 | | | |
| Office Supplies | 12,387 | 21,066 | - | 33,453 | 24,851 | | | |
| Billing Service | - | - | - | - | 35,019 | | | |
| Accounting and Bookkeeping Fees | - | 18,938 | - | 18,938 | 20,387 | | | |
| Telephone and Internet | 13,423 | 2,169 | 269 | 15,861 | 16,968 | | | |
| Utilities and Rent | 13,311 | 669 | - | 13,980 | 12,632 | | | |
| Insurance | 8,697 | 3,678 | - | 12,375 | 11,649 | | | |
| Consulting Fees | 11,381 | 400 | 1,492 | 13,273 | 40,751 | | | |
| Accreditation and Licensing | 7,856 | 357 | - | 8,213 | 6,355 | | | |
| Bad Debt Expense | 21,291 | - | - | 21,291 | 10,348 | | | |
| Miscellaneous | 1,067 | 305 | - | 1,372 | 585 | | | |
| Education and Training | 4,896 | 851 | 175 | 5,922 | 10,972 | | | |
| Legal Fees | - | 1,813 | - | 1,813 | 702 | | | |
| Repairs and Maintenance | 300 | 1,774 | - | 2,074 | 1,854 | | | |
| Postage and Shipping | 169 | 2,003 | 1,044 | 3,216 | 1,474 | | | |
| Bank Fees | 4,374 | 3,749 | 73 | 8,196 | 6,654 | | | |
| Dues and Subscriptions | 335 | 235 | 175 | 745 | 1,141 | | | |
| <u>TOTAL EXPENSES BEFORE DEPRECIATION</u> | \$ 585,040 | \$ 183,015 | \$ 83,687 | \$ 851,742 | \$ 804,186 | | | |
| Depreciation | 5,207 | 1,690 | 773 | 7,670 | 14,113 | | | |
| <u>TOTAL EXPENSES</u> | \$ 590,247 | \$ 184,705 | \$ 84,460 | \$ 859,412 | \$ 818,299 | | | |

The accompanying notes are an integral part of these financial statements.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2016

| | <u>2017</u> | <u>2016</u> |
|---|---------------------|--------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | |
| Change in Net Assets | \$ (58,353) | \$ (11,688) |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation | 7,670 | 14,113 |
| Unrealized (Gains) Losses on Investments | (53,293) | (45,255) |
| <u>(Increase) Decrease in Operating Assets:</u> | | |
| Accounts Receivable | 24,860 | 28,874 |
| Prepaid Expenses | (1,393) | (40) |
| <u>Increase (Decrease) in Operating Liabilities:</u> | | |
| Accounts Payable | (7,700) | (1,133) |
| <u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u> | <u>\$ (88,209)</u> | <u>\$ (15,129)</u> |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | |
| Land, Building, and Equipment - Additions | - | (1,420) |
| Investment Proceeds (Purchases) | (120,601) | (97,158) |
| <u>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u> | <u>\$ (120,601)</u> | <u>\$ (98,578)</u> |
| Net Increase (Decrease) in Cash | \$ (208,810) | \$ (113,707) |
| <u>CASH - BEGINNING OF YEAR</u> | <u>\$ 288,153</u> | <u>\$ 401,860</u> |
| <u>CASH - END OF YEAR</u> | <u>\$ 79,343</u> | <u>\$ 288,153</u> |

The accompanying notes are an integral part of these financial statements.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization Background

Founded in 1982, the Samaritan Counseling Center of Western PA, Inc.'s mission is to help individuals and families achieve spiritual, emotional and physical well-being through professional psychological counseling and educational programs using resources of faith.

Tax-Exempt Status

The Samaritan Counseling Center of Western PA, Inc. is recognized as a non-profit organization under Section 501 (c)(3) of the Internal Revenue Code.

Management is responsible for evaluating its uncertain tax positions. Management believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Revenue and Expenses

Revenues and expenses are recorded on the accrual basis of accounting. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Equipment and Depreciation

Land, buildings and equipment are recorded at cost or fair market value at date of gift for donated assets. Depreciation is provided on the straight-line method over the estimated useful lives of the depreciable assets.

Financial Statement Presentation and Contributions

The financial statements are presented in accordance with FASB ASC 958, which requires the Organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction fully expires in the reporting period in which the support is recognized.

All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid investments with an initial maturity of three months or less.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Donated Services

A number of volunteers have donated significant amounts of their time in the organization's administrative operations. In accordance with requirements of FASB ASC 958 no amounts have been reflected in the financial statements for those services.

Investments

Samaritan Counseling Center of Western PA, Inc. accounts for investments in accordance with FASB ASC 958. Under FASB ASC 958, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values, with gains or losses included in the Statement of Activities. Fair value for publicly traded investments is described below.

FASB ASC 820 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), secondary priority to significant other observable inputs (Level 2 measurements), and the lowest priority to unobservable inputs (Level 3 measurements).

Functional Allocation of Expenses

The cost of providing the Organization's various programs and supporting services have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. Actual results could differ from those estimates.

Comparative Data

The financial statements include certain 2016 comparative information. With respect to the statement of activities, such prior year information is not presented by net asset class and, in the statement of functional expenses, 2016 expenses by object are presented in total rather than by functional category. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2016 from which the summarized information was derived.

2. ACCOUNTS RECEIVABLE

The Organization provides psychological counseling and bills insurance companies for their fees. For 2016 the gross receivable was \$47,460 less \$5,576 insurance adjustment, net receivable \$41,884.

All receivables are deemed by management to be fully collectible. Any bad debts are charged to operations in the year in which the account is determined uncollectible. If the reserve method of accounting for uncollectible accounts were used it would not have a material effect on the financial statements.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NOTES TO FINANCIAL STATEMENTS

3. LAND, BUILDING AND EQUIPMENT

At December 31, 2017-2016, land, buildings and equipment, which is stated at cost, or fair market value at date of gift for donated assets, consisted of the following:

| | 2017 | 2016 |
|---------------------------------------|------------|------------|
| Building | \$ 110,700 | \$ 110,700 |
| Furniture and Equipment | 84,928 | 84,928 |
| Leasehold Improvements | 6,768 | 6,768 |
| | \$ 202,396 | \$ 202,396 |
| <u>Less: Accumulated Depreciation</u> | 104,124 | 96,454 |
| | \$ 98,272 | \$ 105,942 |

4. INVESTMENTS

Investments in equity securities with readily determinable fair values are carried at fair value. Fair value is based on Level 1 and Level 2 inputs as described in Note 1. The Level 2 input consists of an accounting, of the Organization's funds held, provided by the Pittsburgh Foundation. Cost and fair value of investments at December 31, 2017-2016 were as follows:

| | 2017 | | 2016 | |
|--|------------|------------|------------|------------|
| | Cost | Fair Value | Cost | Fair Value |
| Various Investments held in Charles Schwab Accounts (Level 1) | \$ 387,805 | \$ 464,153 | \$ 301,782 | \$ 324,615 |
| Various Investments held in Pittsburgh Foundation Accounts (Level 2) | 72,040 | 72,040 | 37,684 | 37,684 |
| <u>Total</u> | \$ 459,845 | \$ 536,193 | \$ 339,466 | \$ 362,299 |

Investment return is summarized as follows:

| | |
|--|-----------|
| Interest and Dividends | \$ 15,775 |
| Realized and Unrealized Gain (Loss) on Investments | 58,099 |
| | \$ 73,874 |

5. ENDOWMENT DISCLOSURE

As described on the supplemental schedules, the organization has endowment funds which are permanently restricted. The investment income which is generated from these permanently restricted net assets will be used for unrestricted operating purposes. As required by Generally Accepted Accounting Principles (GAAP), net assets associated with endowment funds including funds designated by the Board of Directors to function as endowments are classified and reported based on the existence or absence of donor-imposed restrictions. Furthermore, the organization has policies and guidelines for these endowment funds. Changes in the Endowment Net Assets for the year ended December 31, 2017 are detailed in the supplemental information section of this report.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NOTES TO FINANCIAL STATEMENTS

6. PENSION PLAN

The Samaritan Counseling Center of Western PA, Inc. established a defined contribution pension plan covering all eligible employees. The Organization will match 100% of the employee's voluntary contributions up to 3% of gross salary. Total matching contributions made by the Organization for the years ended December 31, 2017 and 2016 were \$8,846 and \$8,239, respectively.

7. OPERATING LEASES

The Samaritan Counseling Center of Western PA, Inc. leases its office copier and also entered into a lease for its office space during the year. These leases are accounted for as operating leases with monthly rentals charged to expense as incurred. The future minimum rental commitments under the terms of these leases are as follows:

| <u>June 30,</u> | <u>Amount</u> |
|-----------------|------------------|
| 2018 | \$ 11,880 |
| 2019 | 11,880 |
| 2020 | 11,880 |
| 2021 | 7,730 |
| 2022 | 6,900 |
| Thereafter | 33,925 |
| <u>Total</u> | <u>\$ 84,195</u> |

8. SUBSEQUENT EVENTS

Subsequent events were evaluated through July 30, 2018, which is the date financial statements were available to be issued.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

DECEMBER 31, 2017

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT ON THE SUPPLEMENTARY INFORMATION

The Board of Directors of
Samaritan Counseling Center of Western PA, Inc.

I have audited the financial statements of Samaritan Counseling Center of Western PA, Inc. as of and for the year ended December 31, 2017, and have issued my report thereon dated July 30, 2018, which contained an unmodified opinion on those financial statements. My audit was performed for the purpose of forming an opinion on the financial statements as a whole. The supplementary information is presented for the 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 my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Certified Public Accountant

July 30, 2018
Sewickley, Pennsylvania

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

TEMPORARILY RESTRICTED NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2017

| | Principal Balance 1/1/2017 | Reduction of Principal 12/31/2017 | Addition to Principal 12/31/2017 | Principal Balance 12/31/2017 | Disposition of Principal 12/31/2017 | Original Source and/or Addition to Principal 12/31/2017 | Restriction to use of Principal 12/31/2017 | By Whom Restricted |
|----------------------------|----------------------------|-----------------------------------|----------------------------------|------------------------------|--|---|---|--------------------|
| Silent Samaritan | \$ - | \$ 20,385 | \$ 20,385 | \$ - | 20,385 - Transfer to Unrestricted Net Assets - Operating | 5,800 - Anne & Frank Cahouet Foundation 14,585 - Various Contributions | To Fund Counseling Sessions for Female Patients | Donor |
| Client Aid Fund | - | 7,500 | 7,500 | - | 7,500 - Transfer to Unrestricted Net Assets - Operating | 7,500 - Brooks Foundation | To Fund Counseling Sessions for Needy Patients | Donor |
| Youth Funds | 12,626 | 4,855 | 5,000 | 12,771 | 4,855 - Transfer to Unrestricted Net Assets - Operating | 5,000 - Thomas Marshall Foundation | To Fund Counseling Sessions for Youth Patients | Donor |
| Strategic Planning | 2,000 | - | - | 2,000 | - | - | To Fund Strategic Direction and Succession Planning | Donor |
| Electronic Medical Records | 17,871 | 14,493 | - | 3,378 | 14,493 - Transfer to Unrestricted Net Assets - Operating | - | To Implement Electronic Medical Records | Donor |
| TOTAL | <u>\$ 32,497</u> | <u>\$ 47,233</u> | <u>\$ 32,885</u> | <u>\$ 18,149</u> | | | | |

See independent accountant's review report on supplementary information.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

PERMANENTLY RESTRICTED NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2017

| | Principal Balance 1/1/2017 | Reduction of Principal 12/31/2017 | Addition to Principal 12/31/2017 | Principal Balance 12/31/2017 | Disposition of Principal 12/31/2017 | Original Source and/or Addition to Principal 12/31/2017 | Restriction to use of Principal 12/31/2017 | By Whom Restricted |
|----------------|----------------------------|-----------------------------------|----------------------------------|------------------------------|-------------------------------------|---|--|--------------------|
| Endowment Fund | \$ 38,907 | \$ 535 | \$ 33,668 | \$ 72,040 | 535 - Management Fees | 27,189 - Contributions 6,479 - Investment Income | Principal to Remain - Income to Temporarily Restricted | Donor |
| TOTAL | <u>\$ 38,907</u> | <u>\$ 535</u> | <u>\$ 33,668</u> | <u>\$ 72,040</u> | | | | |

See independent accountant's review report on supplementary information.