

SAMARITAN COUNSELING CENTER OF
WESTERN PA, INC.

AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023
WITH COMPARATIVE TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2022

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

I have audited the accompanying financial statements of Samaritan Counseling Center of Western PA, Inc. (a nonprofit organization), which comprise the balance sheet as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In 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, 2023, 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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Samaritan Counseling Center of Western PA, Inc. and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Samaritan Counseling Center of Western PA, Inc. 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

My 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 my 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, including omissions, 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, I:

- 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 Samaritan Counseling Center of Western PA, Inc.'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Samaritan Counseling Center of Western PA, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Report on Summarized Comparative Information

I have previously audited Samaritan Counseling Center of Western PA, Inc.'s 2022 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated September 21, 2023. In my opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Certified Public Accountant

October 30, 2024
Sewickley, Pennsylvania

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

BALANCE SHEET
DECEMBER 31, 2023
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
<u>Current Assets</u>		
Cash and Equivalents	\$ 90,105	\$ 105,320
Investments (Note 4)	610,118	595,195
Accounts Receivable, net (Note 2)	28,921	37,731
Prepaid Expenses	11,832	9,338
<u>Total Current Assets</u>	<u>\$ 740,976</u>	<u>\$ 747,584</u>
Leasehold Improvements, Furniture and Equipment		
<u>Less: Accumulated Depreciation of</u>		
\$109,094 and \$106,736 (Note 3)	2,271	4,629
Right-of-Use Lease Assets (Note 8)		
<u>Less: Accumulated Amortization of \$4,634 and \$4,635</u>	<u>3,862</u>	<u>8,496</u>
<u>TOTAL ASSETS</u>	<u>\$ 747,109</u>	<u>\$ 760,709</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>Current Liabilities</u>		
Accounts Payable and Accrued Expenses	\$ 68,892	\$ 49,259
Lease Liabilities	3,922	4,640
<u>Total Current Liabilities</u>	<u>\$ 72,814</u>	<u>\$ 53,899</u>
Long-Term Lease Liabilities	-	3,922
<u>Total Liabilities</u>	<u>\$ 72,814</u>	<u>\$ 57,821</u>
<u>Net Assets</u>		
Without Donor Restrictions:		
Operating	\$ 452,502	\$ 486,721
Fixed Assets	2,271	4,629
<u>Total Without Donor Restrictions</u>	<u>\$ 454,773</u>	<u>\$ 491,350</u>
With Donor Restrictions:		
Purpose Restrictions	120,478	121,101
Perpetual in Nature	99,044	90,437
(Per Analysis in Supplemental Section)		
<u>Total With Donor Restrictions</u>	<u>\$ 219,522</u>	<u>\$ 211,538</u>
<u>Total Net Assets</u>	<u>\$ 674,295</u>	<u>\$ 702,888</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 747,109</u>	<u>\$ 760,709</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, 2023
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2022

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2023	TOTAL 2022
<u>PUBLIC SUPPORT, REVENUE AND RECLASSIFICATIONS</u>				
Public Support				
Contributions	\$ 57,339	\$ 78,264	\$ 135,603	\$ 109,202
Grants	18,550	-	18,550	12,200
Special Event Revenue	31,470	-	31,470	15,475
Less: Direct Costs of Special Events	(12,606)	-	(12,606)	-
Net Revenue from Special Events	18,864	-	18,864	15,475
Total Public Support	\$ 94,753	\$ 78,264	\$ 173,017	\$ 136,877
Revenue				
Counseling Fees, Net of Insurance Adjustments	941,436	-	941,436	860,522
Education and Other Fees	23,065	-	23,065	11,710
Investment Earnings, Net of Fees	35,118	7,980	43,098	(47,567)
Total Revenue	\$ 999,619	\$ 7,980	\$ 1,007,599	\$ 824,665
Net Assets Released from Restrictions and Transfers	78,260	(78,260)	-	-
TOTAL PUBLIC SUPPORT AND REVENUE	\$ 1,172,632	\$ 7,984	\$ 1,180,616	\$ 961,542
<u>EXPENSES</u>				
Program Services				
Counseling Services	821,623	-	821,623	747,090
Total Program Services	\$ 821,623	\$ -	\$ 821,623	\$ 747,090
Supporting Services				
Management and General	310,198	-	310,198	306,814
Fundraising	77,388	-	77,388	74,013
Total Supporting Services	\$ 387,586	\$ -	\$ 387,586	\$ 380,827
TOTAL EXPENSES	\$ 1,209,209	\$ -	\$ 1,209,209	\$ 1,127,917
Change in Net Assets	\$ (36,577)	\$ 7,984	\$ (28,593)	\$ (166,375)
NET ASSETS - BEGINNING OF YEAR	\$ 491,350	\$ 211,538	\$ 702,888	\$ 869,263
NET ASSETS - END OF YEAR	\$ 454,773	\$ 219,522	\$ 674,295	\$ 702,888

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, 2023
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2022

	PROGRAM SERVICES	SUPPORTING SERVICES		TOTALS	
		Counseling Services	Management & General	Fundraising	
					2023
					2022
Salaries & Wages	\$ 646,233	\$ 188,158	\$ 60,448	\$	\$ 813,444
Employee Benefits	22,326	35,370	2,843		57,765
Payroll Taxes	48,791	14,111	4,678		61,263
<u>TOTAL SALARIES AND RELATED EXPENSES</u>	<u>\$ 717,350</u>	<u>\$ 237,639</u>	<u>\$ 67,969</u>	<u>\$</u>	<u>\$ 932,472</u>
Advertising	3,603	15,804	-		19,407
Office Supplies	6,821	16,224	5,060		28,105
Accounting and Bookkeeping Fees	-	23,082	-		23,082
Telephone and Internet	19,880	2,575	-		22,455
Utilities, Rent and Maintenance	23,418	5,061	-		28,479
Insurance	12,786	5,908	-		18,694
Consulting Fees	12,701	1,086	3,775		17,562
Accreditation and Licensing	5,956	-	-		5,956
Bad Debt Expense	4,585	-	-		4,585
Miscellaneous	-	232	-		232
Education and Training	1,136	464	-		1,600
Postage and Shipping	12	412	4		428
Bank Fees	11,721	327	446		12,494
Dues and Subscriptions	-	815	-		815
<u>TOTAL EXPENSES BEFORE DEPRECIATION</u>	<u>\$ 819,969</u>	<u>\$ 309,629</u>	<u>\$ 77,254</u>	<u>\$</u>	<u>\$ 1,206,852</u>
Depreciation	1,654	569	134		2,357
<u>TOTAL EXPENSES</u>	<u>\$ 821,623</u>	<u>\$ 310,198</u>	<u>\$ 77,388</u>	<u>\$</u>	<u>\$ 1,209,209</u>
					<u>\$ 1,127,917</u>

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, 2023
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2022

	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ (28,593)	\$ (166,375)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	2,358	3,774
Operating Lease Amortization	4,634	4,635
Unrealized (Gains) Losses on Investments	(27,403)	43,678
<u>(Increase) Decrease in Operating Assets:</u>		
Accounts Receivable	8,810	31,457
Prepaid Expenses	(2,494)	(2,712)
<u>Increase (Decrease) in Operating Liabilities:</u>		
Accounts Payable and Accrued Expenses	<u>19,633</u>	<u>(2,749)</u>
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	<u>\$ (23,055)</u>	<u>\$ (88,292)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Land, Building, and Equipment - Additions	-	(1,594)
Investment Proceeds (Purchases)	<u>12,480</u>	<u>(129,934)</u>
<u>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	<u>\$ 12,480</u>	<u>\$ (131,528)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Payments on Operating Lease Liabilities	<u>(4,640)</u>	<u>(4,569)</u>
<u>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	<u>\$ (4,640)</u>	<u>(4,569)</u>
Net Increase (Decrease) in Cash	\$ (15,215)	\$ (224,389)
<u>CASH - BEGINNING OF YEAR</u>	<u>\$ 105,320</u>	<u>\$ 329,709</u>
<u>CASH - END OF YEAR</u>	<u>\$ 90,105</u>	<u>\$ 105,320</u>
<u>SUPPLEMENTAL DISCLOSURES</u>		
Non-Cash Financing Activities:		
Right-of-Use assets obtained from operating lease liabilities upon adoption of new lease standard	<u>\$ -</u>	<u>\$ 13,131</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 of the organization have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and its board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Cash and Cash Equivalents

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

Donated Services and Expenses

Contributions of tangible assets are recognized at fair value when received. Contributed services are recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills, and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Donated Services and Expenses – (Continued)

A number of volunteers have donated significant amounts of their time in the organization's administrative operations and program services. 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. These estimates have been allocated based on management's estimates of effort devoted to these activities.

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 2022 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, 2022 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, 2022 from which the summarized information was derived.

2. ACCOUNTS RECEIVABLE

The Organization provides psychological counseling and bills insurance companies for their fees. For 2023 the receivable net of insurance adjustments is \$28,921.

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, 2023-2022, land, buildings and equipment, which is stated at cost, or fair market value at date of gift for donated assets, consisted of the following:

	<u>2023</u>	<u>2022</u>
Furniture and Equipment	\$ 88,833	\$ 88,833
Leasehold Improvements	22,532	22,532
	<u>\$ 111,365</u>	<u>\$ 111,365</u>
<u>Less:</u> Accumulated Depreciation	109,094	106,736
	<u><u>\$ 2,271</u></u>	<u><u>\$ 4,629</u></u>

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, 2023-2022 were as follows:

	<u>2023</u>		<u>2022</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Various Investments held in Charles Schwab Accounts (Level 1)	\$ 266,227	\$ 511,074	\$ 291,812	\$ 504,758
Various Investments held in Pittsburgh Foundation Accounts (Level 2)	99,044	99,044	90,437	90,437
<u>Total</u>	<u><u>\$ 365,271</u></u>	<u><u>\$ 610,118</u></u>	<u><u>\$ 382,249</u></u>	<u><u>\$ 595,195</u></u>

Investment return is summarized as follows:

Interest and Dividends	\$ 13,875
Realized and Unrealized Gain (Loss) on Investments	<u>29,223</u>
	<u><u>\$ 43,098</u></u>

5. ENDOWMENT DISCLOSURE

As described on the supplemental schedules, the organization has endowment funds which are perpetual in nature. The investment income which is generated from these perpetually 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, 2023 are detailed in the supplemental information section of this report.

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, 2023 and 2022 were \$12,353 and \$11,554, respectively.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NOTES TO FINANCIAL STATEMENTS

7. AVAILABILITY AND LIQUIDITY

The organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. As of December 31, 2023, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

	<u>2023</u>	<u>2022</u>
Cash and Equivalents	\$ 90,105	\$ 105,320
Investments	610,118	595,195
Accounts Receivable	<u>28,921</u>	<u>37,731</u>
Total Financial Assets	729,144	738,246
Less: Amounts not available to be used within one year:		
Net Assets with Donor Restrictions	<u>(219,522)</u>	<u>(211,538)</u>
	<u>\$ 509,622</u>	<u>\$ 526,708</u>

8. LEASES AND CHANGE IN ACCOUNTING PRINCIPLE

In February 2016, the FASB issued ASU 2016-02, "Leases," which requires entities to recognize lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. For finance leases and operating leases, a lessee should recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use (ROU) asset representing its right to use the underlying asset for the lease term with each initially measured at the present value of the lease payments.

The organization adopted Topic 842 on January 1, 2022 (the effective date), using the comparatives under ASC 840 transition method, which applies Topic 842 at the beginning of the period in which it is adopted. The organization elected the package of transition expedients available for which allowed it to carry forward its historical assessments of (1) whether contracts are or contain leases, (2) lease classification and (3) initial direct costs. The organization also elected not to apply the recognition requirements to lease arrangements that have terms of twelve months or less. The adoption did not have a material impact on the balance sheet, statement of activities or statement of cash flows. The most significant impact was the recognition of right-of-use assets and lease liabilities for operating leases. The organization has made an accounting policy election to use a risk-free rate to discount the future lease payments. The weighted-average lease term is .84 years and the weighted-average discount rate applied to calculate lease liabilities was 1.55%.

9. NET ASSETS WITH DONOR RESTRICTIONS

Included in the cash and investment balances at December 31, 2023 is \$219,522, which is restricted by donors for future use as detailed in the supplementary information.

10. SUBSEQUENT EVENTS

Subsequent events were evaluated through October 30, 2024, which is the date financial statements were available to be issued.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

DECEMBER 31, 2023

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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, 2023, and have issued my report thereon dated October 30, 2024, 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

October 30, 2024
Sewickley, Pennsylvania

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NET ASSETS WITH DONOR RESTRICTIONS - PURPOSE RESTRICTIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Principal Balance 1/1/2023	Reduction of Principal 12/31/2023	Addition to Principal 12/31/2023	Principal Balance 12/31/2023	Disposition of Principal 12/31/2023	Original Source and/or Addition to Principal 12/31/2023	Restriction to use of Principal 12/31/2023	By Whom Restricted
SOAR	\$ 33,860	\$ -	\$ -	\$ 33,860	-	-	To Assist in Opening New Offices and Hiring New Full-Time Staff	Donor
Youth Funds	5,070	6,079	5,000	3,991	6,079 - Transfer to Net Assets Without Restrictions	5,000 - Thomas Marshall Foundation	To Fund Counseling Sessions for Youth Patients	Donor
Clergy & Congregational Care	6,893	-	710	7,603	-	710 - Various Contributions	To Fund Counseling Sessions for Clergy and Church Members	Donor
Client Aid Funds and Silent Samaritan	75,278	70,982	70,728	75,024	70,982 - Transfer to Net Assets Without Restrictions	15,000 - June H. Nimick Trust 12,000 - Eden Hall Foundation 10,000 - Allegheny County Medical Society 10,000 - Joella P. Bane Trust 5,000 - Portiuncula Foundation 5,000 - Howard and Nell E. Miller Foundation 13,728 - Various Contributions	To Fund Counseling Sessions for Needy Patients	Donor
TOTAL	<u>\$ 121,101</u>	<u>\$ 77,061</u>	<u>\$ 76,438</u>	<u>\$ 120,478</u>				

See independent accountant's review report on supplementary information.

SAMARITAN COUNSELING CENTER OF WESTERN PA. INC.

NET ASSETS WITH DONOR RESTRICTIONS - PERPETUAL IN NATURE

FOR THE YEAR ENDED DECEMBER 31, 2023

	Principal Balance 1/1/2023	Reduction of Principal 12/31/2023	Addition to Principal 12/31/2023	Principal Balance 12/31/2023	Disposition of Principal 12/31/2023	Original Source and/or Addition to Principal 12/31/2023	Restriction to use of Principal 12/31/2023	By Whom Restricted
Endowment Fund	\$ 90,437	\$ 1,199	\$ 9,806	\$ 99,044	1,199 - Management Fees	1,826 - Contribution 7,980 - Gain on Investments	Principal to Remain - Income to Temporarily Restricted	Donor
<u>TOTAL</u>	<u>\$ 90,437</u>	<u>\$ 1,199</u>	<u>\$ 9,806</u>	<u>\$ 99,044</u>				

See independent accountant's review report on supplementary information.