# SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
WITH COMPARATIVE TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2024

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

DECEMBER 31, 2025

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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, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In 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, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Basis for Opinion

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.



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- 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 2024 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated November 4, 2025. In my opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Certified Public Accountant

November 2, 2026
Sewickley, Pennsylvania

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

BALANCE SHEET
DECEMBER 31, 2025
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2024

| | 2025 | 2024 |
|---|---|---|
| ASSETS | | |
| Current Assets | | |
| Cash and Equivalents | $ 114,503 | $ 154,929 |
| Investments (Note 4) | 623,664 | 571,599 |
| Accounts Receivable, net (Note 2) | 33,551 | 22,938 |
| Prepaid Expenses | 12,852 | 16,157 |
| Total Current Assets | $ 784,570 | $ 765,623 |
| Assets Restricted as Endowment | 418,784 | 107,697 |
| Leasehold Improvements, Furniture and Equipment | | |
| Less: Accumulated Depreciation of $110,656 and $109,875 (Note 3) | 709 | 1,490 |
| Right-of-Use Lease Assets (Note 8) | | |
| Less: Accumulated Amortization of $3,832 and$14,711 | 12,412 | 15,453 |
| TOTAL ASSETS | $ 1,216,475 | $ 890,263 |
| LIABILITIES AND NET ASSETS | | |
| Current Liabilities | | |
| Accounts Payable and Accrued Expenses | $ 84,347 | $ 78,321 |
| Lease Liabilities | 3,150 | 3,041 |
| Total Current Liabilities | $ 87,497 | $ 81,362 |
| Long-Term Lease Liabilities | 9,262 | 12,412 |
| Total Liabilities | $ 96,759 | $ 93,774 |
| Net Assets | | |
| Without Donor Restrictions: | | |
| Operating | $ 593,057 | $ 572,961 |
| Fixed Assets | 709 | 1,490 |
| Total Without Donor Restrictions | $ 593,766 | $ 574,451 |
| With Donor Restrictions: | | |
| Purpose Restrictions | 107,166 | 114,341 |
| Perpetual in Nature | 418,784 | 107,697 |
| (Per Analysis in Supplemental Section) | | |
| Total With Donor Restrictions | $ 525,950 | $ 222,038 |
| Total Net Assets | $ 1,119,716 | $ 796,489 |
| TOTAL LIABILITIES AND NET ASSETS | $ 1,216,475 | $ 890,263 |

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, 2025
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2024

| | WITHOUT DONOR RESTRICTIONS | WITH DONOR RESTRICTIONS | TOTAL 2025 | TOTAL 2024 |
|---|---|---|---|---|
| PUBLIC SUPPORT, REVENUE AND RECLASSIFICATIONS | | | | |
| Public Support | | | | |
| Contributions | $ 43,563 | $ 350,036 | $ 393,599 | $ 122,320 |
| Grants | 19,673 | - | 19,673 | 55,350 |
| Special Event Revenue | 22,366 | - | 22,366 | 36,862 |
| Less: Direct Costs of Special Events | (11,175) | - | (11,175) | (10,929) |
| Net Revenue from Special Events | 11,191 | - | 11,191 | 25,933 |
| Total Public Support | $ 74,427 | $ 350,036 | $ 424,463 | $ 203,603 |
| Revenue | | | | |
| Counseling Fees, Net of Insurance Adjustments | 1,297,283 | - | 1,297,283 | 1,212,130 |
| Education and Other Fees | 13,332 | - | 13,332 | 16,418 |
| Investment Earnings, Net of Fees | 50,672 | 24,155 | 74,827 | 63,817 |
| Total Revenue | $ 1,361,287 | $ 24,155 | $ 1,385,442 | $ 1,292,365 |
| Net Assets Released from Restrictions and Transfers | 70,279 | (70,279) | - | - |
| TOTAL PUBLIC SUPPORT AND REVENUE | $ 1,505,993 | $ 303,912 | $ 1,809,905 | $ 1,495,968 |
| EXPENSES | | | | |
| Program Services | | | | |
| Counseling Services | 1,089,896 | - | 1,089,896 | 1,003,323 |
| Total Program Services | $ 1,089,896 | $ - | $ 1,089,896 | $ 1,003,323 |
| Supporting Services | | | | |
| Management and General | 321,562 | - | 321,562 | 297,942 |
| Fundraising | 75,220 | - | 75,220 | 72,509 |
| Total Supporting Services | $ 396,782 | $ - | $ 396,782 | $ 370,451 |
| TOTAL EXPENSES | $ 1,486,678 | $ - | $ 1,486,678 | $ 1,373,774 |
| Change in Net Assets | $ 19,315 | $ 303,912 | $ 323,227 | $ 122,194 |
| NET ASSETS - BEGINNING OF YEAR | $ 574,451 | $ 222,038 | $ 796,489 | $ 674,295 |
| NET ASSETS - END OF YEAR | $ 593,766 | $ 525,950 | $ 1,119,716 | $ 796,489 |

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, 2025
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2024

| | PROGRAM SERVICES | SUPPORTING SERVICES | | TOTALS | |
|---|---|---|---|---|---|
| | Counseling Services | Management & General | Fundraising | 2025 | 2024 |
| Salaries & Wages | $ 868,523 | $ 196,687 | $ 60,710 | $ 1,125,920 | $ 1,035,374 |
| Employee Benefits | 24,254 | 49,236 | 3,492 | 76,982 | 62,691 |
| Payroll Taxes | 65,213 | 14,802 | 4,567 | 84,582 | 78,328 |
| TOTAL SALARIES AND RELATED EXPENSES | $ 957,990 | $ 260,725 | $ 68,769 | $ 1,287,484 | $ 1,176,393 |
| Advertising | 19,707 | 1,349 | - | 21,056 | 22,877 |
| Office Supplies | 8,657 | 16,894 | 3,356 | 28,907 | 27,773 |
| Accounting and Bookkeeping Fees | - | 24,209 | - | 24,209 | 23,569 |
| Telephone and Internet | 20,094 | 1,931 | - | 22,025 | 22,303 |
| Utilities, Rent and Maintenance | 24,949 | 6,602 | - | 31,551 | 29,458 |
| Insurance | 13,362 | 6,251 | - | 19,613 | 20,790 |
| Consulting Fees | 14,418 | 662 | 2,730 | 17,810 | 17,568 |
| Accreditation and Licensing | 7,391 | - | - | 7,391 | 7,801 |
| Bad Debt Expense | 4,878 | - | - | 4,878 | 4,788 |
| Miscellaneous | 649 | - | - | 649 | 608 |
| Education and Training | 1,651 | 1,851 | - | 3,502 | 1,456 |
| Postage and Shipping | 45 | 243 | - | 288 | 759 |
| Bank Fees | 15,519 | 520 | 330 | 16,369 | 16,635 |
| Dues and Subscriptions | - | 165 | - | 165 | 215 |
| TOTAL EXPENSES BEFORE DEPRECIATION | $ 1,089,310 | $ 321,402 | $ 75,185 | $ 1,485,897 | $ 1,372,993 |
| Depreciation | 586 | 160 | 35 | 781 | 781 |
| TOTAL EXPENSES | $ 1,089,896 | $ 321,562 | $ 75,220 | $ 1,486,678 | $ 1,373,774 |

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, 2025
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2024

| | 2025 | 2024 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in Net Assets | $ 323,227 | $ 122,194 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation | 781 | 781 |
| Operating Lease Amortization | 3,041 | 3,862 |
| Unrealized (Gains) Losses on Investments | (41,877) | (35,784) |
| (Increase) Decrease in Operating Assets: | | |
| Accounts Receivable | (10,613) | 5,983 |
| Prepaid Expenses | 3,305 | (4,325) |
| Increase (Decrease) in Operating Liabilities: | | |
| Accounts Payable and Accrued Expenses | 6,026 | 9,429 |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | $ 283,890 | $ 102,140 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Land, Building, and Equipment - Additions | - | - |
| Investment Proceeds (Purchases) | (10,188) | (24,741) |
| Assets Restricted as Endowment | (311,087) | (8,653) |
| NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES | $ (321,275) | $ (33,394) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Payments on Operating Lease Liabilities | (3,041) | (3,922) |
| NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES | $ (3,041) | (3,922) |
| Net Increase (Decrease) in Cash | $ (40,426) | $ 64,824 |
| CASH - BEGINNING OF YEAR | $ 154,929 | $ 90,105 |
| CASH - END OF YEAR | $ 114,503 | $ 154,929 |
| SUPPLEMENTAL DISCLOSURES | | |
| Non-Cash Financing Activities: | | |
| Right-of-Use assets obtained from operating lease liabilities | $ - | $ 16,244 |

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.

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 2024 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, 2024 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, 2024 from which the summarized information was derived.

2. ACCOUNTS RECEIVABLE

The Organization provides psychological counseling and bills insurance companies for their fees. For 2025 the receivable net of insurance adjustments is $33,082.

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.

## 3. LAND, BUILDING AND EQUIPMENT

At December 31, 2025-2024, land, buildings and equipment, which is stated at cost, or fair market value at date of gift for donated assets, consisted of the following:

| | 2025 | 2024 |
|---|---|---|
| Furniture and Equipment | $ 88,833 | $ 88,833 |
| Leasehold Improvements | 22,532 | 22,532 |
| | $ 111,365 | $ 111,365 |
| Less: Accumulated Depreciation | 110,656 | 109,875 |
| | $ 709 | $ 1,490 |

## 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, 2025-2024 were as follows:

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | Cost | Fair Value | Cost | Fair Value |
| Various Investments held in Charles Schwab Accounts (Level 1) | $ 683,150 | $ 918,768 | $ 330,506 | $ 571,599 |
| Various Investments held in Pittsburgh Foundation Accounts (Level 2) | 123,680 | 123,680 | 107,697 | 107,697 |
| Total | $ 806,830 | $ 1,042,448 | $ 438,203 | $ 679,296 |

Investment return is summarized as follows:

| | |
|---|---|
| Interest and Dividends | $ 8,562 |
| Realized and Unrealized Gain (Loss) on Investments | 66,265 |
| | $ 74,827 |

## 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 purposes as described on the supplemental schedules. 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, 2025 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, 2025 and 2024 were $20,411 and $15,947, respectively.

## 7. AVAILABILITY AND LIQUIDITY

The organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. As of December 31, 2025, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

| | 2025 | 2024 |
|---|---|---|
| Cash and Equivalents | $ 114,503 | $ 154,929 |
| Investments | 623,664 | 571,599 |
| Accounts Receivable | 33,551 | 22,938 |
| Total Financial Assets | 771,718 | 749,466 |
| Less: Amounts not available to be used within one year: | | |
| Net Assets with Donor Restrictions | (107,166) | (114,341) |
| | $ 664,552 | $ 635,125 |

## 8. LEASES AND CHANGE IN ACCOUNTING PRINCIPLE

The organization adopted Topic 842 on July 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. As a result of implementing ASU No. 2016-02, the organization recognized right of use (ROU) assets and lease liabilities for operating leases in its balance sheet as of July 1, 2022 which were calculated based on the present value of future lease payments over the lease terms. 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 3.75 years and the weighted-average discount rate applied to calculate lease liabilities was 3.55%.

The approximate future maturities of lease liabilities of these operating leases are as follows:

| December 31,. | |
|---|---|
| 2026 | $ 3,150 |
| 2027 | 3,264 |
| 2028 | 3,382 |
| 2029 | 2,616 |
| Total | $ 12,412 |

## 9. NET ASSETS WITH DONOR RESTRICTIONS

Included in the cash and investment balances at December 31, 2025 is $107,166, which is restricted by donors for future use as detailed in the supplementary information.

## 10. SUBSEQUENT EVENTS

Subsequent events were evaluated through November 2, 2026, which is the date financial statements were available to be issued.

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

DECEMBER 31, 2025

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## INDEPENDENT AUDITOR'S 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, 2025, and have issued my report thereon dated November 2, 2026, 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

November 2, 2026
Sewickley, Pennsylvania



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SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NET ASSETS WITH DONOR RESTRICTIONS - PURPOSE RESTRICTIONS

FOR THE YEAR ENDED DECEMBER 31, 2025

| | Principal Balance 1/1/2025 | Reduction of Principal 12/31/2025 | Addition to Principal 12/31/2025 | Principal Balance 12/31/2025 | Disposition of Principal 12/31/2025 | Original Source and/or Addition to Principal 12/31/2025 | Restriction to use of Principal 12/31/2025 | By Whom Restricted |
|---|---|---|---|---|---|---|---|---|
| SOAR | $ 33,860 | $ - | $ - | $ 33,860 | - | - | To Assist in Opening New Offices and Hiring New Full-Time Staff | Donor |
| Youth Funds | - | 8,370 | 9,000 | 630 | 8,370 - Transfer to Net Assets Without Restrictions | 5,000 - Thomas Marshall Foundation<br>4,000 - Various Contributions | To Fund Counseling Sessions for Youth Patients | Donor |
| Clergy & Congregational Care | 7,603 | - | - | 7,603 | - | - | To Fund Counseling Sessions for Clergy and Church Members | Donor |
| Client Aid Funds and Silent Samaritan | 72,878 | 60,290 | 52,485 | 65,073 | 60,290 - Transfer to Net Assets Without Restrictions | 20,000 - Pittsburgh Foundation<br>5,000 - Anne L. & George Clapp Charitable Trust<br>5,000 - The Jack Buncher Foundation<br>5,000 - Sewickley Valley Community Fund<br>5,000 - Howard and Nell E. Miller Foundation<br>12,485 - Various Contributions | To Fund Counseling Sessions for Needy Patients | Donor |
| TOTAL | $ 114,341 | $ 68,660 | $ 61,485 | $ 107,166 | | | | |

SAMARITAN COUNSELING CENTER OF WESTERN PA, INC.

NET ASSETS WITH DONOR RESTRICTIONS - PERPETUAL IN NATURE

FOR THE YEAR ENDED DECEMBER 31, 2025

| | Principal Balance 1/1/2025 | Reduction of Principal 12/31/2025 | Addition to Principal 12/31/2025 | Principal Balance 12/31/2025 | Disposition of Principal 12/31/2025 | Original Source and/or Addition to Principal 12/31/2025 | Restriction to use of Principal 12/31/2025 | By Whom Restricted |
|---|---|---|---|---|---|---|---|---|
| Endowment Fund | $ 107,697 | $ 1,619 | $ 17,602 | $ 123,680 | 1,619 - Management Fees | 1,935 - Contribution<br>15,667 - Gain on Investments | Principal to Remain - Income to Temporarily Restricted | Donor |
| Clinical Director Endowment Fund | - | - | 295,104 | 295,104 | - | 221,191 - Anonymous<br>50,000 - Hansen Foundation<br>15,000 - W.P. Snyder III Charitable Fund<br>425 - Various Contributions<br>2,835 - Investment Income<br>5,653 - Gain on Investments | Income to be used to offset the cost of the Samaritan Clinical Director | Donor |
| TOTAL | $ 107,697 | $ 1,619 | $ 312,706 | $ 418,784 | | | | |