

Good Samaritan Services

Financial Report

June 30, 2026



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Good Samaritan Services
Phoenixville, Pennsylvania

Report on the Audits of the Financial Statements

Opinion

We have audited the accompanying financial statements of Good Samaritan Services, (a non-profit Organization), which comprise the statements of financial position as of June 30, 2026 and 2025, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Good Samaritan Services as of June 30, 2026 and 2025, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 Good Samaritan Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 these 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, which raise substantial doubt about Good Samaritan Services' 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 Good Samaritan Services' 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 Good Samaritan Services' 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2026 on our consideration of the Good Samaritan Services' 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 solely 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 the effectiveness of the Good Samaritan Services' 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 the Good Samaritan Services' internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Simon Lever LLC". The signature is written in a cursive, flowing style.

Simon Lever LLC
Lititz, PA

September 29, 2026

FINANCIAL STATEMENTS

**Good Samaritan Services
(A Non-Profit Organization)**

**STATEMENTS OF FINANCIAL POSITION
June 30, 2026 and 2025**

	<u>2,026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	104,386	134,551
Contributions receivable	39,242	11,866
Grants receivable	4,433	4,667
Current portion of capital campaign pledges receivable	765,000	0
Prepaid expenses	1,947	1,000
Total Current Assets	<u>915,008</u>	<u>152,084</u>
PROPERTY AND EQUIPMENT, Net of Accumulated Depreciation	<u>4,387,299</u>	<u>3,430,797</u>
OTHER ASSETS		
Capital campaign pledges receivable, net of discount and current portion	475,879	0
Investments	2,000,263	1,244,203
Finance lease right-of-use asset	37,820	46,504
Total Other Assets	<u>2,513,962</u>	<u>1,290,707</u>
<u>TOTAL ASSETS</u>	<u><u>7,816,269</u></u>	<u><u>4,873,588</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	5,507	22,045
Accrued expenses	136,532	110,452
Current maturities of long-term debt	73,589	73,589
Short-term finance lease liability	10,021	9,304
Line of credit	196,000	116,000
Total Current Liabilities	<u>421,649</u>	<u>331,390</u>
LONG-TERM LIABILITIES		
Long-term debt, net of current maturities	988,808	1,061,677
Long-term finance lease liability	28,779	37,503
Total Long-Term Liabilities	<u>1,017,587</u>	<u>1,099,180</u>
Total Liabilities	<u>1,439,236</u>	<u>1,430,570</u>
NET ASSETS		
Without donor restrictions	4,349,740	3,269,248
With donor restrictions	2,027,293	173,770
Total Net Assets	<u>6,377,033</u>	<u>3,443,018</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u><u>7,816,269</u></u>	<u><u>4,873,588</u></u>

See Notes to Financial Statements

Good Samaritan Services
(A Non-Profit Organization)

STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2026 and 2025

	2026	2025
	\$	\$
Net Assets without Donor Restrictions		
Support, Revenues, and Gains		
Contributions	2,614,316	2,339,432
Contributions in-kind	1,471,168	430,841
Government grants	54,600	51,334
Client service income	227,039	187,930
Special events, net of expenses 2026 - \$45,408; 2025 - \$68,958	243,190	294,352
Investment income, net	206,928	116,522
Net assets released from restrictions	40,018	32,876
Total Support, Revenues, and Gains	<u>4,857,259</u>	<u>3,453,287</u>
Functional Expenses		
Program	3,078,582	2,751,522
General and administrative	173,827	185,446
Fundraising	524,358	514,868
Total Functional Expenses	<u>3,776,767</u>	<u>3,451,836</u>
Change in Net Assets without Donor Restrictions	<u>1,080,492</u>	<u>1,451</u>
Net Assets with Donor Restrictions		
Contributions	1,879,376	40,362
Investment income, net	14,165	11,905
Net assets released from restrictions	<u>(40,018)</u>	<u>(32,876)</u>
Change in Net Assets with Donor Restrictions	<u>1,853,523</u>	<u>19,391</u>
Total Change in Net Assets	2,934,015	20,842
Net Assets at Beginning of year	<u>3,443,018</u>	<u>3,422,176</u>
<u>Net Assets at End of year</u>	<u><u>6,377,033</u></u>	<u><u>3,443,018</u></u>

See Notes to Financial Statements

Good Samaritan Services
(A Non-Profit Organization)

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2026

	Program	General and Administrative	Fundraising	Total
	\$	\$	\$	\$
Amortization expense	8,644	1,017	508	10,169
Bank fees	1,254	221	0	1,475
Depreciation	196,056	990	990	198,036
Dues and subscriptions	1,600	1,601	1,601	4,802
Employee benefits	220,936	20,586	57,928	299,450
Events - facility rent	0	0	12,692	12,692
Events - meals and entertainment	0	0	6,685	6,685
Fees	0	0	8,052	8,052
Insurance	96,443	1,912	4,644	102,999
Interest expense	71,262	0	0	71,262
Miscellaneous	62,089	7,045	26,279	95,413
Payroll taxes	101,434	9,452	26,596	137,482
Postage and shipping	3,293	4,940	8,233	16,466
Promotional expense	9,707	0	46,667	56,374
Professional fees	70,473	7,177	37,387	115,037
Program expense	648,910	0	0	648,910
Repairs and maintenance	99,621	1,492	746	101,859
Salaries and wages	1,230,441	110,849	311,920	1,653,210
Supplies	7,565	1,030	7,020	15,615
Telephone	61,514	1,282	1,282	64,078
Travel	37,292	3,475	9,778	50,545
Utilities	150,048	758	758	151,564
Total	3,078,582	173,827	569,766	3,822,175
Less: Direct expenses related to special events	0	0	(45,408)	(45,408)
<u>Total Functional Expenses</u>	<u>3,078,582</u>	<u>173,827</u>	<u>524,358</u>	<u>3,776,767</u>

See Notes to Financial Statements

Good Samaritan Services
(A Non-Profit Organization)

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025

	Program	General and Administrative	Fundraising	Total
	\$	\$	\$	\$
Amortization expense	3,288	17	17	3,322
Bank fees	1,033	182	0	1,215
Depreciation	161,337	815	815	162,967
Dues and subscriptions	1,703	1,703	1,702	5,108
Employee benefits	164,546	18,242	46,385	229,173
Events - facility rent	0	0	20,398	20,398
Events - meals and entertainment	0	0	17,763	17,763
Fees	0	0	4,184	4,184
Insurance	78,746	1,828	4,139	84,713
Interest expense	64,683	0	0	64,683
Miscellaneous	52,148	5,226	33,963	91,337
Payroll taxes	99,807	10,345	19,806	129,958
Postage and shipping	3,934	5,901	9,836	19,671
Promotional expense	0	0	74,414	74,414
Professional fees	67,539	8,597	14,533	90,669
Program expense	641,114	0	0	641,114
Repairs and maintenance	94,230	2,292	1,146	97,668
Salaries and wages	1,099,715	121,918	310,003	1,531,636
Supplies	11,162	2,977	13,704	27,843
Telephone	56,127	1,169	1,169	58,465
Travel	32,830	3,640	9,255	45,725
Utilities	117,580	594	594	118,768
Total	2,751,522	185,446	583,826	3,520,794
Less: Direct expenses related to special events	0	0	(68,958)	(68,958)
<u>Total Functional Expenses</u>	<u>2,751,522</u>	<u>185,446</u>	<u>514,868</u>	<u>3,451,836</u>

See Notes to Financial Statements

Good Samaritan Services
(A Non-Profit Organization)

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2026 and 2025

	2026	2025
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	2,934,015	20,842
Noncash items included in change in net assets:		
Depreciation	198,036	162,967
Finance lease amortization	10,169	3,322
Net realized and unrealized gain on investments	(189,812)	(104,088)
Donated property and equipment	(1,050,000)	0
Contributions restricted for capital campaign	(545,879)	0
Discount on capital campaign pledges receivable	49,121	0
Change in assets and liabilities:		
Contributions receivable	(27,376)	6,596
Grants receivable	234	4,666
Prepaid expenses	(947)	0
Capital campaign pledges receivable	(1,290,000)	0
Accounts payable	(16,538)	4,584
Accrued expenses	26,080	(20,147)
Net Cash Provided by Operating Activities	<u>97,103</u>	<u>78,742</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(104,539)	(185,153)
Purchase of investments	(674,685)	(30,832)
Proceeds from sale of investments	108,437	159,526
Net Cash Used in Investing Activities	<u>(670,787)</u>	<u>(56,459)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings (payments) on line of credit	80,000	(3,991)
Payments on finance lease liability	(9,492)	(3,019)
Payments on long-term debt	(72,868)	(70,710)
Proceeds from contributions restricted for capital campaign	545,879	0
Net Cash Used in Financing Activities	<u>543,519</u>	<u>(77,720)</u>
 Net Change in Cash and Cash Equivalents	 (30,165)	 (55,437)
 Cash and Cash Equivalents:		
Beginning	<u>134,551</u>	<u>189,988</u>
Ending	<u>104,386</u>	<u>134,551</u>
 SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash payments for:		
Interest	71,262	64,683
 SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Finance lease right-of-use asset acquired in exchange for finance lease liability	1,485	49,826
Property and equipment donated in-kind	1,050,000	0

See Notes to Financial Statements

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

Nature of Organization – Good Samaritan Services (“Good Sam” or the “Organization”) provides full care to individuals and families experiencing homelessness or are at-risk of becoming homeless in Lancaster and Chester Counties. Good Sam helps men, women, and children overcome homelessness by providing short-term housing and supportive housing. The Organization is able to serve over 700 people a year by providing emergency housing, eviction prevention, financial empowerment programs, professional therapy, and case management to help people get back on their feet. The Organization has 17 properties with over 100 beds which is used for their Short-Term Housing and case management. The Organization works hard to create environments that make participants feel valued and dignified. Good Sam was incorporated as a non-profit organization in the Commonwealth of Pennsylvania in September 1999.

In addition to the properties Good Sam owns, which are used for housing, the Organization assists up to 50 individuals and families every day through Supportive Housing by helping them avoid eviction or stabilize in their own housing through personalized case management.

Good Sam is equipped to help individuals and families experiencing any level of housing crisis. The Organization can help someone experiencing street homelessness by welcoming them into the Short-Term Housing or help someone stay in their home through Supportive Housing, and everything in between. Good Sam’s 10 full time case workers meet people wherever they are on their journey from crisis to stability.

Basis of Accounting – The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). As a result, revenues are recognized when earned and expenses are recognized when incurred.

Use of Estimates – The preparation of financial statements in conformity with GAAP 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents – Good Sam considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Concentration of Credit Risk – Good Sam maintains various accounts with several banks. In the normal course of operations, Good Sam may have deposits in excess of the FDIC insurance at times. Based on the historical realization of these deposits, Good Sam believes it bears minimal credit risk.

Grants Receivable – Good Sam is the recipient of various grants. The Organization records grants receivable that are expected to be collected within one year at net realizable value. Amounts with expected collection past one year are recorded at net present value using risk-free rates applicable to the years in which the promises are received. Good Sam monitors the collectability of these receivables and an allowance for uncollectible amounts is recorded based on historical experience, and a review of subsequent collections. Good Sam has determined that no allowance for uncollectible accounts was necessary at June 30, 2026 and 2025.

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies – Continued

Contributions and capital campaign pledges receivable – Contributions and pledges receivable are recorded as received. Amounts, which are due in the next year, are recorded at their net realizable value. Unconditional promises to give which are due in subsequent years are recorded at the present value of their net realizable value unless immaterial, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts. An allowance for uncollectible promises is provided based on management's evaluation of potential uncollectible promises receivable at year-end. Good Sam has determined that no allowance for uncollectible accounts was necessary at June 30, 2026 and 2025. Conditional promises to give are not included as support until such time as the condition is substantially met.

Property and Equipment – Property and equipment is stated at cost less accumulated depreciation, except donated capital assets, which are stated at fair market value at the date of donation. Expenditures that significantly add to productive capacity or useful life of an asset are capitalized. Maintenance and repairs are charged to expense as incurred. When depreciable property is retired or otherwise disposed of, the cost and related accumulated depreciation is eliminated from the accounts and the resultant gain or loss is reflected in income. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from 3 years to 35 years.

Long-Lived Assets – Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the fair value of the asset, and long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell. For gifts of long-lived assets with no explicit donor stipulations that specify how long the assets must be maintained, Good Sam reports the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service.

Net Assets – Good Sam is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Under these provisions, net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of Good Sam and changes therein consist of the following:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations. Net assets that have been designated by the board for specific purposes are included as net assets without donor restrictions.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met either by actions of Good Sam and/or the passage of time. Also included in this category are net assets subject to donor-imposed restrictions to be maintained permanently by Good Sam.

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies – Continued

Public Support and Revenue – Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions. Contributions and government grants are recorded as support without donor restrictions unless they are restricted by donor-imposed stipulations. Gifts of cash and other financial assets are reported as support with donor restrictions if they are received with donor stipulations that limit use of the donated assets. When a restriction expires, that is, when a stipulated restriction ends, or a purpose restriction is accomplished, 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. For restricted contributions where the restrictions are satisfied in the same period as receipt of contributions, Good Sam reports these contributions as support without donor restrictions.

Revenue Recognition – Good Sam recognizes revenues from contracts with customers in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606. This applies only to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Good Sam records the following exchange transaction revenue in its statement of activities for the years ended June 30, 2026 and 2025.

Government Grants Income – Good Sam receives grants to carry out emergency housing services in the County of Chester. Amounts of the grants vary based on the grants awarded to the county from the Commonwealth of Pennsylvania or the federal government pursuant to statute. The transaction price is recognized over time as expenses are incurred to carry out the performance obligations. Good Sam records grants receivable for services provided monthly. Government grants receivables as of June 30, 2026, June, 2025, and July 1, 2024 was \$4,433, \$4,667, and \$9,333, respectively. Good Sam records deferred revenue for any deposits received in advance of services being provided. There is no deferred revenue from government grants as of June 30, 2026, June 30, 2025, and July 1, 2024.

Special Events – Good Sam conducts special events like Ephrata Eats and Taste of Phoenixville in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event – the exchange component, and a portion represents a contribution to Good Samaritan Services. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to Good Sam. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The performance obligation of special events is delivery of the event. The event fees are set by Good Sam and all revenue is recognized at a point in time when the event occurs. Good Sam records deferred revenue for any deposits received in advance of the event. There is no deferred revenue from special events as of June 30, 2026, June 30, 2025, or July 1, 2024.

Client Service Income – Good Sam provides short term housing services to participants enrolled in the program. Each month, participants drop off their rent checks to the Good Sam office. The rent prices are set by Good Sam. The performance obligation is Good Sam providing housing space and the income is recognized each month when payment is due from the participant. Good Sam records deferred revenue for fees paid in advance of the services provided. Good Sam records accounts receivable that Good Sam expects to collect. Service refunds are both infrequent and immaterial, therefore, no liability was considered necessary at June 30, 2026, June 30, 2025 or July 1, 2024.

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies – Continued

Revenue from contracts with customers for the years ended June 30, 2026 and 2025 were:

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
At a point in time		
Special event income	45,408	68,958
Client service income	<u>227,039</u>	<u>187,930</u>
Total	<u>272,447</u>	<u>256,888</u>
Over time - Government grants	<u>54,600</u>	<u>51,334</u>
<u>Total Revenue Recognized</u>	<u><u>327,047</u></u>	<u><u>308,222</u></u>

There are no contract receivables from special events or client service income and no grant or contract liabilities at June 30, 2026, June 30, 2025, or July 1, 2024.

Donated Services and Materials – Donated materials, services, and other noncash assets are reflected as contributions in the accompanying statement of activities at their estimated fair market value on the date received.

Donated services are reflected in the financial statements at the fair value of the services received. Donated services are recognized as contributions in accordance with generally accepted accounting principles, if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. There were no donated services for the year ended June 30, 2026 or 2025. Good Sam receives a significant amount of donated services from unpaid volunteers who assist in program activities. No amounts for these services have been recognized in the statement of activities for the value of these donated services because the criteria for recognition under generally accepted accounting principles have not been satisfied.

Functional Allocation of Expenses – The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities and detailed by natural classification in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Retirement Plan – Good Sam offers a Simple IRA retirement plan to its employees. According to the plan, Good Sam makes matching contributions up to 3% of employees' compensation. Contributions to the plan were \$29,626 and \$28,457, respectively, for the years ended June 30, 2026 and 2025.

Advertising Costs – Good Sam expenses advertising costs as they are incurred. Advertising expenses for the years ended June 30, 2026 and 2025 totaled \$35,450 and \$63,480, respectively.

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies – Continued

Federal Income Tax – Good Sam is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. As such, Good Sam is exempt from taxes on related income pursuant to Section 509(a) of the Code.

Investments – Good Sam records investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets. Unrealized gains for the years ended June 30, 2026 and 2025 totaled \$189,812 and \$104,088, respectively. Investment income from interest, dividends and realized gains for the years ended June 30, 2026 and 2026 totaled \$31,281 and \$24,339. Money market funds are included as investments in accordance with the Organization's policy.

Leases — The Organization has entered into a finance lease for office equipment. The Organization determines if an arrangement is a lease at the inception of a contract. Leases with an initial term of twelve months or less are not recorded on the statement of financial position. For leases with a lease term greater than one year, the Organization records the lease in accordance with Topic 842.

Right of use assets represent the Organization's right to use an underlying asset during the lease term, and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Right of use assets and liabilities are recognized at the commencement date, based on the net present value of fixed lease payments over the lease term. The Organization's lease terms include an option to extend the lease when it is reasonably certain that the option will be exercised.

Present value of future lease payments is determined by using the rate implicit in the lease if determinable, if the implicit rate is not readily determinable, the incremental borrowing rate at the lease commencement date is used. The Organization considers recent debt agreements as well as publicly available data for agreements with similar characteristics, when calculating its incremental borrowing rate.

Finance lease depreciation expense is recognized as incurred which is materially equivalent to the straight line basis of recognizing the expense over the lease term.

Endowment Fund – Good Sam's endowment consists of one fund established for repairs and upkeep at its Phoenixville location. Its endowment includes donor-restricted funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. An accounting standard exists which provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"). Good Sam is not subject to this guidance since Pennsylvania has not enacted a version of UPMIFA. The standard also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies – Continued

The Board of Directors of Good Sam has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the perpetual endowment, (b) the original value of subsequent gifts to the perpetual endowment, and (c) accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

In accordance with Pennsylvania statutes, Good Sam has adopted investment and spending policies, approved by the Board of Directors, for its endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowments while seeking to maintain the purchasing power of these endowment assets over the long-term. Good Sam's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The spending policy distributes an amount equal to a specified percentage of a moving three-year average of the fair value of the endowment funds. The Organization only distributes funds when the purpose restriction is met.

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Board of Directors of the Organization has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law.

Subsequent Events – Events that occurred subsequent to June 30, 2026 have been evaluated by the Organization's management through September 29, 2026, which is the date on which the financial statements were available to be issued.

Note 2 – New Accounting Standards

Pronouncements issued by the Financial Accounting Standards Board (FASB) with future effective dates are either not applicable or are not expected to be significant to the Organization's financial statements.

Note 3 – Liquidity and Availability

As of June 30, financial assets and liquidity resources available within one year for general expenditures, such as operating expenses, scheduled principal payments on debt, and purchase of property and equipment not financed with debt, were as follows:

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 3 – Liquidity and Availability – Continued

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
Financial assets:		
Cash and cash equivalents	104,386	134,551
Contributions receivable	39,242	11,866
Government grants receivable	4,433	4,667
Current portion of capital campaign pledges receivable	765,000	0
Investments	<u>2,000,263</u>	<u>1,244,203</u>
Total financial assets available within one year	2,913,324	1,395,287
Less financial assets not available for general operations within one year:		
Board designated net assets	(1,213,600)	(1,123,315)
Restricted by donor with time or purpose restrictions	(1,927,293)	(73,770)
Restricted by donor to be maintained indefinitely	(100,000)	(100,000)
Noncurrent portion of capital campaign pledges receivable, net of discount and current portion	475,879	0
Construction in progress	<u>76,168</u>	<u>0</u>
<u>Financial assets available (unavailable) to meet cash needs for general expenditures within one year</u>	<u><u>224,478</u></u>	<u><u>98,202</u></u>

Good Sam intends on having financial assets on hand to meet 90 days of normal operating expenses. As part of its liquidity management, Good Sam intends to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. Good Sam also invests its cash in excess of its daily needs in investments. Should an unforeseen liquidity need arise, Good Sam could liquidate these investments or draw upon its available lines of credit (Note 9).

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 4 – Property and Equipment

Property and equipment consist of the following at June 30, 2026 and 2025:

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
Furniture and equipment	113,238	113,238
Vehicles	44,065	44,065
Building and improvements	5,153,177	4,162,468
Land	367,008	237,008
Construction in progress	76,168	42,339
Total	5,753,656	4,599,118
Less accumulated depreciation	(1,366,357)	(1,168,321)
<u>Property and Equipment, Net of Accumulated Depreciation</u>	<u>4,387,299</u>	<u>3,430,797</u>

Note 5 – Fair Value Measurements

Generally accepted accounting principles establish 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 are as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that Good Sam can 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 and significant to the fair value measurement.

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. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**Good Samaritan Services
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Notes to Financial Statements

Note 5 – Fair Value Measurements – Continued

The 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, 2026 and 2025.

Money market funds: Valued at the quoted redemption price at year-end.

Mutual and exchange traded funds: Valued at quoted market prices which represents the net asset value ("NAV") of shares held by Good Sam at year-end.

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 Good Sam believes its valuation method is 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, Good Sam's assets at fair value as of June 30, 2026 and 2025:

<u>2026</u>	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
Money market funds	629,422	0	0	629,422
Mutual and exchange traded funds				
Fixed income	315,564	0	0	315,564
Equity	1,055,277	0	0	1,055,277
<u>Total Assets at Fair Value</u>	<u>2,000,263</u>	<u>0</u>	<u>0</u>	<u>2,000,263</u>

<u>2025</u>				
Money market funds	79,409	0	0	79,409
Mutual and exchange traded funds				
Fixed income	269,092	0	0	269,092
Equity	895,702	0	0	895,702
<u>Total Assets at Fair Value</u>	<u>1,244,203</u>	<u>0</u>	<u>0</u>	<u>1,244,203</u>

**Good Samaritan Services
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Notes to Financial Statements

Note 6 – Net Assets without Donor Restrictions – Board Designated

Activity in Good Sam's board designated net assets is made up of the following as of and for the years ended June 30, 2026 and 2025:

	Beginning of year	Additions	Releases	End of year
	\$	\$	\$	\$
<u>2026</u>				
Supportive housing fund	1,123,315	191,029	100,744	1,213,600
<u>2025</u>				
Supportive housing fund	1,159,826	122,157	158,668	1,123,315

Note 7 – Net Assets with Donor Restrictions

Activity in Good Sam's net assets with donor restrictions is made up of the following as of and for the years ended June 30, 2026 and 2025:

	Beginning of year	Additions	Releases	End of year
	\$	\$	\$	\$
<u>2026</u>				
Purpose Restrictions				
Matched savings program	8,274	0	8,274	0
Property renovations - Lancaster project	1,207	0	0	1,207
Summer camp	4,433	0	0	4,433
616 laundry	789	0	311	478
Kennett Waterproofing	26,494	0	26,494	0
Line St. projects	5,000	0	997	4,003
Lancaster capital projects	1,031	0	730	301
Phoenixville transport	1,548	0	1,162	386
Phoenixville bed purchases	4,107	0	2,048	2,059
Phoenixville repairs	20,887	86,642	0	107,529
Refrigerator	0	2,639	0	2,639
Ephrata doors	0	7,500	0	7,500
Square roots	0	10,000	0	10,000
Capital Campaign - Phoenixville project	0	1,786,758	0	1,786,758
Total purpose restrictions	<u>73,770</u>	<u>1,893,539</u>	<u>40,016</u>	<u>1,927,293</u>
To be maintained indefinitely				
Endowment (historical cost is \$100,000)	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Total to be maintained indefinitely	<u>173,770</u>	<u>1,893,539</u>	<u>40,016</u>	<u>2,027,293</u>

**Good Samaritan Services
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Notes to Financial Statements

Note 7 – Net Assets with Donor Restrictions – Continued

2025

	Beginning of year	Additions	Releases	End of year
	\$	\$	\$	\$
Purpose Restrictions				
Matched savings program	6,881	1,393	0	8,274
Property renovations - Lancaster project	5,509	0	4,302	1,207
Summer camp	5,007	0	574	4,433
Ephrata expansion	28,000	0	28,000	0
616 laundry	0	789	0	789
Kennett Waterproofing	0	26,494	0	26,494
Line St. projects	0	5,000	0	5,000
Lancaster capital projects	0	1,031	0	1,031
Phoenixville transport	0	1,548	0	1,548
Phoenixville bed purchases	0	4,107	0	4,107
Phoenixville repairs	8,982	11,905	0	20,887
Total purpose restrictions	<u>54,379</u>	<u>52,267</u>	<u>32,876</u>	<u>73,770</u>
To be maintained indefinitely				
Endowment (historical cost is \$100,000)	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Total to be maintained indefinitely	<u>154,379</u>	<u>52,267</u>	<u>32,876</u>	<u>173,770</u>

Net assets with donor restrictions to be maintained indefinitely at June 30, 2026 and 2025 consisted of an endowment, the income from which is restricted for Phoenixville repairs. Endowment net assets as of June 30, 2026 and 2025 totaled \$135,052 and \$120,887, respectively, all of which were donor restricted funds. Changes in endowment net assets for the year ended June 30, 2026 and 2025 consisted of investment income of \$14,165 and \$11,905, respectively. No amounts were appropriated for expenditure during the years ended June 30, 2026 and 2025.

Note 8 – Leases

The Organization has a finance lease for copiers. The lease has an original lease term of 5 years. There is no option to renew. In December 2025, the Organization added a copier to the existing lease.

The finance lease right-of-use asset and corresponding finance lease liabilities associated with future lease payments at June 30, 2026 and 2025 are presented below:

**Good Samaritan Services
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Notes to Financial Statements

Note 8 – Leases – Continued

	2026	2025
	\$	\$
Finance lease		
Right-of-use asset	37,820	46,504
Lease liabilities:		
Short-term finance lease liability	10,021	9,304
Long-term finance lease liability	28,779	37,503
Total finance lease liability	38,800	46,807

Operating expense for the Organization's lease activity for the years ended June 30, 2026 and 2025 is as follows:

Lease Type	Classification	2026	2025
		\$	\$
Financing lease interest	Interest expense	1,711	642
Financing lease amortization	Depreciation and amortization	10,169	3,322
Total lease costs		11,880	3,964

Cash paid for the Organization's finance lease liabilities for the years ended June 30, 2026 and 2025 is as follows:

	2026	2025
	\$	\$
Operating cash flows from finance lease	1,738	485
Finance lease amortization	9,466	3,175
Total	11,204	3,660

Future lease payments for finance leases as of June 30, 2026 and 2025 are as follows:

	\$
2027	11,362
2028	11,362
2029	11,362
2030	7,575
Total Lease payments	41,661
Less: interest	(2,861)
Present Value of Lease Payments	38,800

**Good Samaritan Services
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Notes to Financial Statements

Note 8 – Leases – Continued

Average lease terms and discount rate at June 30, 2026 is as follows:

Weighted average remaining lease term (years):

Finance lease	3.67
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Weighted average discount rate:

Finance lease	4.03%
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Note 9 – Lines of Credit

Good Sam has a \$275,000 bank line of credit that expires in April 2027. Advances under the credit line are payable on demand, bearing interest at the Wall Street Journal's prime rate plus 2%. The line is collateralized by real estate in Chester County, Pennsylvania with a net book value of \$230,726 as of June 30, 2026. There were no borrowings on this line as of June 30, 2026 or 2025.

In May 2025, Good Sam entered into a \$250,000 line of credit, secured by investments with a net book value of \$1,213,600 as of June 30, 2026, bearing interest at the JP Morgan Chase Guaranty Prime Rate Floating index minus 1% (5.75% and 6.59% at June 30, 2026 and 2025, respectively). The line of credit had an outstanding balance of \$196,000 and \$116,000 at June 30, 2026 and 2025, respectively.

Note 10 – Long-Term Debt

Long-term debt at June 30, 2026 and 2025 consists of the following:

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
The mortgage note payable to the bank is due in monthly installments of \$1,271, including interest at 3.875%, through November 2026, in December of 2026, monthly payments become \$997 plus accrued interest at the Wall Street Journal prime rate plus 0.75% through October 2035, the note is secured by a mortgage on the property located at 21 West Locust Street in Ephrata with a net book value (NBV) of \$145,016	106,634	117,453
The mortgage note payable to the bank is due in monthly installments of \$1,231, including interest at the Wall Street Journal prime rate plus 0.75% (6.875% at June 30, 2026 and 2025) through December 2034, the note is secured by a mortgage on the property located at 25 West Locust Street in Ephrata with a NBV of \$204,293	94,884	102,509

**Good Samaritan Services
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Notes to Financial Statements

Note 10 – Long-Term Debt – Continued

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
The mortgage note payable to the bank is due in monthly installments of \$856, including interest at 4.25%, through April 2025, the note was amended in May 2025 with monthly installments of \$983, including interest at 7.15%, through April 2030, the note is secured by a mortgage on the property located at 104-106 High Street in Phoenixville with a NBV of \$97,692	77,252	83,203
The mortgage note payable to the bank is due in monthly installments of \$2,180, including interest at 3.875% through November 2026, in December 2026 monthly payments become \$1,472 plus accrued interest at the Wall Street Journal Prime rate plus 0.75% through November of 2038, the note is secured by a mortgage on the property located at 616 North Lime Street in Lancaster with a NBV of \$318,557	199,899	218,118
The mortgage note payable to the bank is due in monthly installments of \$1,781, including interest at 3.875%, through June 2026, in July 2026, monthly payments become \$1,282 plus accrued interest at the Wall Street Journal prime rate plus 0.75% through June 2041, the note is secured by a mortgage on the property located at 118 East Locust Street in Ephrata with a NBV of \$268,933	223,993	236,119
The mortgage note payable to the bank is due in monthly installments of \$2,577, including interest at 6.337% through June 2029, in July 2029 monthly payments become \$1,627 plus accrued interest at the Wall Street Journal prime rate plus 0.75% through March 2044, the note is secured by a mortgage on the property at 21 West Locust Street in Ephrata with a NBV of \$145,016	328,962	338,647

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 10 – Long-Term Debt – Continued

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
The loan payable to the foundation is due in annual installments of \$4,000 plus interest at 4.00% through December 2026 and a final payment of \$6,000 in December 2027, the loan is unsecured	10,000	14,000
The term note payable to the bank is due in monthly installments of \$473, including interest at 4.25%, through April 2025, the note was amended in May 2025 requiring monthly installments of \$511, including interest at 7.15%, through April 2030, the note is secured by a mortgage on the property located at 318 Main Street in Phoenixville with a NBV of \$230,726	<u>20,773</u>	<u>25,217</u>
Total	1,062,397	1,135,266
Less current maturities	<u>73,589</u>	<u>73,589</u>
<u>Long-term debt, net of current maturities</u>	<u>988,808</u>	<u>1,061,677</u>

Maturities during the next five years are as follows: 2027-\$73,589; 2028-\$77,563; 2029-\$76,677; 2030-\$90,637; and 2031-\$125,502.

Note 11 – Contributions In-Kind

For the years ended June 30, 2026 and 2025, contributed nonfinancial assets recognized within the statement of activities include:

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
Food	348,000	348,000
Program Supplies	73,168	82,841
Property and equipment	<u>1,050,000</u>	<u>0</u>
Total contributions in-kind	<u>1,471,168</u>	<u>430,841</u>

All donated food and program supplies are generally new items and are recorded based on their estimated fair value. Services are recorded based on the value of services provided to Good Sam. Donated program supplies include but are not limited to computers, air conditioners, clothing, and blankets. Program supplies are used in Good Sam's day to day operations to further advance their mission. Donated property and equipment is recorded based on the estimated fair value and is used for program operations. Program food is used to feed Good Sam participants living in the Phoenixville Emergency Shelter, Phoenixville Transitional Housing, 118 E. Locust Street, Kennett Square, and Ephrata housing. All of the donations in-kind are included as contributions without donor restrictions for the years ended June 30, 2026 and 2025.

**Good Samaritan Services
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Notes to Financial Statements

Note 12 – Commitments

Good Sam has guaranteed microloans for three participants. At June 30, 2026 and 2025, the notes had outstanding principal balances totaling \$8,431 and \$4,558, respectively. No accrued liability has been recorded in the accompanying financial statements nor is a liability expected by management.

Note 13 – Acquisition

In July 2025, Good Sam acquired the assets of Phoenixville Women's Outreach ("PWO"). PWO provides charitable, benevolent, beneficial and civic assistance, including housing and supportive services, to women in need. There was no consideration provided in the acquisition for the assets which resulted in the recognition of a contribution. The market value of assets acquired as of July 2025 were as follows:

	<u>\$</u>
Cash	<u>302,996</u>
Noncash items:	
Building	920,000
Land	<u>130,000</u>
<u>Total Noncash Contributions</u>	<u><u>1,050,000</u></u>

Note 14 – Campaign Pledges Receivable

In April 2026, Good Sam began raising funds as part of their Capital Campaign. All pledge amounts are expected to be collected and therefore, no allowance for uncollectible pledges has been recorded. Pledges expected to be collected in more than one year are reported at the present value of the estimated future cash flows using a discount rate of 4.4% per annum. Amortization of the discount is included in contributions income.

The following schedule summarizes the Capital Campaign pledges receivable at June 30:

	<u>2026</u>	<u>2025</u>
	<u>\$</u>	<u>\$</u>
Due within one year	765,000	0
Due within two years	375,000	0
Due within three years	<u>150,000</u>	<u>0</u>
	1,290,000	0
Less Discount	<u>(49,121)</u>	<u>0</u>
<u>Capital campaign pledge receivable, net of discount</u>	<u><u>1,240,879</u></u>	<u><u>0</u></u>

**Good Samaritan Services
(A Non-Profit Organization)**

Notes to Financial Statements

Note 15 – Major Contributors

Good Sam received contributions from two donors totaling \$950,000 in 2026, which individually accounted for more than 10% of its total contribution revenue for the year ended June 30, 2026. Of this total, \$750,000 is recorded as a capital campaign pledge receivable at June 30, 2026. Additionally, the acquisition disclosed in Note 13 also accounts for more than 10% of the current year contribution revenue.

Good Sam did not receive contributions from donors that accounted for more than 10% of its total contribution revenue for the year ended June 30, 2025.

Note 16 – Reclassification

Certain items in the financial statements as of and for the year ended June 30, 2025 have been reclassified to conform to the current year presentation.

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*

To the Board of Directors
Good Samaritan Services
Phoenixville, Pennsylvania

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 Good Samaritan Services (a non-profit Organization), which comprise the statement of financial position as of June 30, 2026, and the related statement 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 September 29, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Good Samaritan Services' 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 Good Samaritan Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Good Samaritan Services' 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 organization'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 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 a material weakness. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Good Samaritan Services' 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Simon Lever LLC
Lititz, PA

September 29, 2026