
CRIME PREVENTION RESEARCH CENTER, INC.

Salt Lake City, Utah

Independent Auditor's Report, Financial Statements and Report on Internal Control Over
Financial Reporting

For the Year Ended December 31, 2024

CRIME PREVENTION RESEARCH CENTER, INC.

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December 31, 2024

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Independent Auditor's Report

To the Board of Directors
Crime Prevention Research Center, Inc.
Missoula, Montana

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Crime Prevention Research Center, Inc. ("CPRC"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise CPRC's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, of CPRC, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 CPRC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

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

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 CPRC's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibility

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 opinions. 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 GAAS 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 GAAS, 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 CPRC'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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CPRC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Management has omitted management's discussion and analysis, that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2025, on our consideration of CPRC's 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 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 CPRC's internal control over financial reporting and compliance.

Klacik & Associates, P.C.

Shamokin, Pennsylvania

May 9, 2025

CRIME PREVENTION RESEARCH CENTER, INC.

Statement of Net Position

December 31, 2024

ASSETS

CURRENT ASSETS

| | |
|---------------------------|-----------|
| Cash and Cash Equivalents | \$ 66,647 |
| Investments | 607,307 |

TOTAL CURRENT ASSETS 673,954

PROPERTY AND EQUIPMENT

| | |
|--------------------------------|-----------------|
| Computers | 25,525 |
| Software and Video | 3,095 |
| Less: Accumulated Depreciation | <u>(28,620)</u> |

TOTAL PROPERTY AND EQUIPMENT -

LIABILITIES AND NET ASSETS

LIABILITIES

| | |
|------------------|---------------|
| Accounts Payable | <u>10,811</u> |
|------------------|---------------|

TOTAL LIABILITIES 10,811

NET ASSETS

| | |
|----------------------------|----------------|
| Without Donor Restrictions | <u>663,143</u> |
|----------------------------|----------------|

TOTAL NET ASSETS \$ 663,143

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

CRIME PREVENTION RESEARCH CENTER, INC.
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2024

| | <u>Without Donor Restrictions</u> | <u>Total</u> |
|--|---|--------------------------|
| REVENUES | | |
| Contributions | \$ 453,810 | \$ 453,810 |
| TOTAL REVENUES | <u>453,810</u> | <u>453,810</u> |
| EXPENSES | | |
| Program | 338,445 | 338,445 |
| Management and General | 91,654 | 91,654 |
| Fundraising | 50,813 | 50,813 |
| TOTAL EXPENSES | <u>480,912</u> | <u>480,912</u> |
| EXCESS OF OPERATING REVENUE AND SUPPORT OVER OPERATING EXPENSES | <u>(27,102)</u> | <u>(27,102)</u> |
| NON-OPERATING ACTIVITIES | | |
| Investment Income, Net of Fees | 15,495 | 15,495 |
| Realized and Unrealized Loss on Investments | 53,151 | 53,151 |
| TOTAL NON-OPERATING ACTIVITIES | <u>68,646</u> | <u>68,646</u> |
| Change in Net Assets | 41,544 | 41,544 |
| Net Assets - Beginning of Year | <u>621,599</u> | <u>621,599</u> |
| Net Assets - End of Year | <u><u>\$ 663,143</u></u> | <u><u>\$ 663,143</u></u> |

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

CRIME PREVENTION RESEARCH CENTER, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2024

| | <u>Program</u> | <u>Management and General</u> | <u>Fundraising Expense</u> | <u>Total</u> |
|------------------------------------|-------------------|-----------------------------------|--------------------------------|-------------------|
| Officer Wages and Benefits | \$ 81,375 | \$ 17,438 | \$ 17,437 | \$ 116,250 |
| Other Salaries and Wages | 63,714 | 13,653 | 13,653 | 91,020 |
| Employee Benefits | 26,861 | 5,756 | 5,756 | 38,373 |
| Payroll Taxes | 20,947 | 4,489 | 4,489 | 29,925 |
| Legal Fees | - | 9,190 | - | 9,190 |
| Accounting Fees | - | 19,560 | - | 19,560 |
| Information Technology | 321 | 5,400 | - | 5,721 |
| Advertising and Promotion | 499 | - | - | 499 |
| Travel | 16,526 | - | - | 16,526 |
| Conferences, Conventions, Meetings | 3,680 | - | - | 3,680 |
| Other Expenses | | | | |
| Public Relations | 96,064 | - | - | 96,064 |
| Payroll Fees | - | 5,956 | - | 5,956 |
| Immigration Expenses | 2,308 | - | - | 2,308 |
| Bank Fees | - | 40 | - | 40 |
| Credit Card Fees | - | 5,701 | - | 5,701 |
| Dues and Subscriptions | - | 1,192 | - | 1,192 |
| Fundraising Expenses | - | - | 9,478 | 9,478 |
| Postage and Shipping | - | 560 | - | 560 |
| Research and Data | 15,210 | - | - | 15,210 |
| State Filing Costs | - | 937 | - | 937 |
| Supplies | - | 1,782 | - | 1,782 |
| Telephone | 2,414 | - | - | 2,414 |
| General and Administrative | 8,526 | - | - | 8,526 |
| | <u>\$ 338,445</u> | <u>\$ 91,654</u> | <u>\$ 50,813</u> | <u>\$ 480,912</u> |

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

CRIME PREVENTION RESEARCH CENTER, INC.

Statement of Cash Flows

For the Year Ended December 31, 2024

Cash Flows from Operating Activities:

Change in Net Assets \$ 41,544

Adjustments to Reconcile Change in Net Assets
to Net Cash from Operating Activities:

Unrealized Gains on Investments #REF!

Change in

Interest and Dividends on Investments #REF!

Accounts Payable 8,480

Net Change in Operating Activities #REF!

Cash Flows from Investing Activities

Purchase of Investments (35,013)

Net Change in Investing Activities (35,013)

Net Change in Cash #REF!

Cash and Equivalents - Beginning of Year 120,282

Cash and Equivalents - End of Year #REF!

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

CRIME PREVENTION RESEARCH CENTER, INC.

Notes to the Financial Statements

December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Crime Prevention Research Center, Inc (CPRC), is a 501(c)(3) non-profit entity incorporated under the laws of the State of Colorado. CPRC is a research and education organization dedicated to conducting academic quality research on the relationship between laws regulating the ownership or use of guns, crime, and public safety; educating the public on the results of such research; and supporting other organizations, projects, and initiatives that are organized and operated for similar purposes.

Basis of Accounting

CPRC's 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 codified by the Financial Accounting Standards Board (FASB).

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958, *Not-for-Profit Entities*. Under FASB ASC 958, CPRC is required to report information regarding its financial position and activities according to two classes of net assets:

Without donor restrictions – These funds are earned and controlled by CPRC. Sources of revenue included donations and program income. Functions accounted for under the net assets without donor restrictions included administration, education and fundraising activities. Net assets without donor restrictions also include funds that have been designated for specific purposes by the board of trustees, \$663,143 and \$621,599 as of December 31, 2024 and 2023, respectively.

With donor restrictions – These funds are received with donor-imposed restrictions and are used for scholarships and other program support. Donor restrictions may be met by the passage of time or use of specific purpose, or the asset may be expected to be maintained in perpetuity. If funds are received and the donor-imposed restrictions are met in the same period, the funds are recorded in net assets without donor restrictions. As of the year ended December 31, 2024 and 2023, CPRC has no restrictions on net assets.

Revenue Recognition

Public support funds, which is CPRC's significant revenue source, are recognized following guidance from Topic 958, Clarifying the Scope and the Accounting Guidance of Contributions Received and Contributions Made.

All other revenue sources, which individually are not material to the overall financial statements, are recognized following guidance from ASC 606, Revenue from Contracts with Customers.

CRIME PREVENTION RESEARCH CENTER, INC.

Notes to the Financial Statements

December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions that are restricted by the donor or grantor are reported as increases in net assets without donor restrictions if they expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue was recognized. All other donor or grantor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents

For financial statement purposes, CPRC considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Property and Equipment

Purchased property and equipment is capitalized at cost or at fair value if donated. Property and equipment are depreciated using the straight-line method over estimated useful lives of the assets, generally three to five years. Maintenance and repair costs are expensed as incurred. CPRC capitalizes purchases in excess of \$1,000.

Investments

CPRC reports investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Cash and money market accounts are valued at their carrying amounts, which approximates fair value. Increases or decreases in fair value are recognized in the current period and reported on the Statement of Activities as Unrealized Gain or Loss. Investment income and gains restricted by a donor or CPRC are reported as increases in net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Functional Allocation of Expenses

Program and supporting activity costs are summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification of expenses by function. Certain costs have been allocated among program and supporting services benefited. Expenses are allocated on an internally determined basis of estimated time and effort. CPRC reports expenses by the following functions:

Program – includes all expenses related to carrying out CPRC’s mission, providing prevention and safety education, healthcare scholarships, care and comfort items and funding, and restricted health-related grants to partner nonprofit organizations and educational institutions.

Management and General – includes expenses related to management and administrative activities.

Fundraising – includes expenses related to promotional and special events.

CRIME PREVENTION RESEARCH CENTER, INC.

Notes to the Financial Statements

December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Tax

CPRC is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (IRC). Contributions to CPRC are deductible under IRC Section 170(b)(1)(A)(vi). Accordingly, the increase in net assets is generally not subject to taxation. No provision for income tax has been recorded in the financial statements as CPRC does not believe it had any unrelated business income in 2024. Management has evaluated CPRC's tax positions for 2024 concluding there are no uncertain tax positions.

Advertising Cost

CPRC expenses advertising costs when incurred. For the year ended December 31, 2024, advertising costs totaled \$499.

Recently Adopted Accounting Pronouncements

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 848): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets and requires additional disclosures related to contributed nonfinancial assets. CPRC adopted the guidance under this ASU for the fiscal year ending December 31, 2024 using the modified retrospective approach. The adoption of the new standard resulted in no change to the prior year net asset balance, and no material changes to the financial statements for the year ended December 31, 2024.

NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES

As of December 31, 2024, CPRC has \$66,647 of financial assets available within one year of the statement of financial position date consisting of cash and cash equivalents. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the financial position date. CPRC has a goal to maintain financial assets on hand to meet 90 days of normal operating expenses.

CRIME PREVENTION RESEARCH CENTER, INC.

Notes to the Financial Statements

December 31, 2024

NOTE 3 – INVESTMENT INCOME

CPRC invested funds are operated on the market value method which assigns value to each fund balance based on positive fund amounts held in CPRC accounts for net assets without donor restrictions and net assets with donor restrictions. Income on investments is allocated based on this value. Allocated income is reduced by fees charged against restricted accounts for investment, accounting and financial reporting services provided by CPRC. The fees are expenses for restricted assets and income for net assets without donor restrictions. Investment fees are netted against interest and dividend income on the statement of activities.

Investment income consists of the following as of December 31, 2024:

| | |
|--|-------------------------|
| Interest and Dividend Income | <u>\$ 15,495</u> |
| Investment Income, Net of Fees | 15,495 |
| Realized and Unrealized Gain (Loss) on Investments | <u>53,151</u> |
| Total | <u><u>\$ 68,646</u></u> |

NOTE 4 – FAIR VALUE MEASUREMENTS

A framework for measuring fair value and defining fair value is provided by GAAP. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. GAAP requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. GAAP also establishes a fair value hierarchy, which prioritizes the valuation of inputs into three broad levels, as described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, or market-corroborated quotes.

Level 3 - Significant unobservable prices or inputs where there is little or no market activity for the asset or liability at the measurement date.

CRIME PREVENTION RESEARCH CENTER, INC.

Notes to the Financial Statements

December 31, 2024

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. CPRC's policy for determining the timing of significant transfers between Level 1 and Level 2 is at the end of the reporting period.

Cash, money market accounts, and other cash equivalents: valued at their carrying amount, which approximates fair value. Marketable equity securities are stated at fair value based on quoted market prices in active markets.

Common Stocks (equity): Common stocks are valued at the daily closing price as reported by the securities exchange. Common stock held by CPRC are shares of publicly traded stock that are registered with the U.S. Securities and Exchange Commission. The common stocks held by CPRC are deemed to be actively traded, and are reported under Level 1.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although CPRC believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, CPRC's investment assets measured at fair value on a recurring basis as of December 31, 2024. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

| | Fair Value Measurements at Reporting Date Using | | | |
|-----------------------|--|---|---|---|
| | Total Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| December 31, 2024 | | | | |
| Money Market Accounts | \$ 343,550 | \$ 343,550 | \$ - | \$ - |
| Equity | 263,757 | 263,757 | - | - |
| Total | <u>\$ 607,307</u> | <u>\$ 607,307</u> | <u>\$ -</u> | <u>\$ -</u> |

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of December 31, 2024:

| | |
|--------------------------------|-----------------|
| Computers | \$ 25,525 |
| Software and Video | 3,095 |
| Less: Accumulated Depreciation | <u>(28,620)</u> |
| Property and Equipment, Net | <u>\$ -</u> |

Depreciation expense for the year ended December 31, 2024 was \$0.

CRIME PREVENTION RESEARCH CENTER, INC.

Notes to the Financial Statements

December 31, 2024

NOTE 6 – FUNDRAISING EXPENSES

Fundraising expenses for the year ended December 31, 2024 totaled \$9,478, representing approximately 3% or less of total expenses.

NOTE 7 – RETIREMENT PLAN

CPRC adopted a SIMPLE IRA Retirement plan for all eligible employees on January 22, 2018. CPRC contributes up to 2% of eligible employee's salaries and wages on an annual basis. Contributions to the plan made by the employer for the year ended December 31, 2024 totaled \$23,999.

NOTE 8 – CONCENTRATION OF CREDIT RISK

At times funds on deposit at a single financial institution may be in excess of the \$250,000 insured by the Federal Deposit Insurance Corporation. Management does not consider this to be a significant risk.

As of December 31, 2024, no deposits were in excess of FDIC coverage and are, therefore, not uninsured.

NOTE 9 – RISKS AND UNCERTAINTIES

CPRC's investments in securities are exposed to various risks, such as interest rate, credit, and market risks. Due to the level of risks associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the investment balances and the amounts reported in the financial statements.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 9, 2025, the date which the financial statements were available to be issued.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Crime Prevention Research Center, Inc.
Missoula, Montana

We have audited, 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, the financial statements of the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Crime Prevention Research Center, Inc. (the "Center") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements, and have issued our report thereon dated May 9, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Klacik & Associates PC

Shamokin, Pennsylvania

May 9, 2025