

Healthy Minds

2021 GHF Annual Grant Program

Samaritan Center

Ms. Cindy Long
8956 Research Blvd Bldg #2
Austin, TX 78758

masa@samaritan-center.org
O: 512-451-7337

Mrs. Josie Geck

8956 Research Blvd Bldg #2
Austin, TX 78758

josie@samaritan-center.org
O: 512-451-7337 x107

Application Form

General Instructions

If approved, should they receive the short or long application?

Short

Congratulations on your advancement to the full application stage!

Please complete the remaining sections of the application. The first four sections labelled "LOI" are included for your reference and are "read only."

Program Name & Amount Requested

Program Name*

Healthy Minds

Amount requested

\$50,000.00

LOI - About Your Organization

Organization Mission

We heal hearts, provide hope, and enhance lives with a holistic approach to mental health for all ages, whole families, and the military community.

Organization Vision

We envision a healthy and compassionate community where every individual achieves mental, physical, spiritual, and social well-being.

Date of Incorporation

1974

Describe your organization's scope of work

Samaritan Center has been providing affordable mental health services in Central Texas since 1974. We use a holistic approach to care, treating mind, body, spirit, and community. Since the beginning, we have provided low-cost mental health treatment to low-income populations. We provide professional counseling, integrative medicine, peer support, wellness education, and skills-building. A team of licensed mental health professionals, licensed acupuncturists, and certified veteran peers offer culturally competent and trauma-informed care. Bilingual staff can provide services in Spanish. Our focus on the whole family means we serve all ages - from young children to older adults - and can truly impact entire family systems. In 2007, we created our Hope for Heroes program to treat the challenges faced by veterans, service members, and their families. In 2011 we added integrative medicine services to treat physical symptoms that often accompany mental health issues. A recent focus has been on trauma prevention and treatment that is linked to mental illness as well as physical health conditions including diabetes, heart disease, and lung cancer. Samaritan Center is accredited by the Solihnten Institute which requires that we meet evidence-based standards of mental health care. Most recently with COVID-19, Samaritan Center's central purpose has been to provide hope and healing for Central Texans experiencing emotional stress caused by the pandemic, related economic downturn, and increased awareness of structural and racial inequities. We have maintained our commitment to a multidisciplinary approach to mental health that includes mental, physical, spiritual, and social wellbeing. Our services have continued uninterrupted during the pandemic by quickly pivoting to telehealth, using a HIPAA compliant video conferencing platform, and providing telephone counseling when necessary. Service delivery has been surprisingly successful, although there have been challenges. Nevertheless, our goal is to meet the growing need for mental health services. In 2020, we impacted the lives of 2,193 individuals. The positive effect of mental health treatment varies by individual, but overall, clients experience an improved quality of life and a reduction in symptoms so they can carry out their daily lives — going to work, participating in school, and engaging in healthy relationships.

How many unique individuals did your organization serve during the prior fiscal year?

2193

What geographic area does your organization serve?

Samaritan Center serves the Central Texas community. Telehealth has made our services more accessible for those in rural counties and with transportation or mobility challenges. We recently expanded our telehealth services to veterans throughout the state of Texas.

Please select the Georgetown zip codes your organization currently serves:

78626 78628 78633 78634 78673 78674

LOI - Financial Overview

UPLOAD: Most Recent Audit.

Please upload your organization's most recent audit and include all formal communication received from the audit firm in relation to the financial statement audit.

NOTE: If your organization has not commissioned an audit AND if you are applying for less than \$25,000, GHF will accept a CPA-prepared financial statement review. As with the audit, upload all formal communication received from the firm in relation to the review.

****GHF will not accept Forms 990, 990-EZ, or 990-PF in place of an audit or CPA-prepared financial statement review.****

All documents must be uploaded as one PDF.

LOI - Funding Request

PRIORITY 1: Basic Needs (Physiological)

Please identify the focus area(s) your proposal seeks to address (select all that apply):

PRIORITY 2: Basic Needs (Safety) & Social Determinants of Health

Please identify the focus area(s) your proposal seeks to address (select all that apply):

Mental Healthcare

Priority 3: Supporting Social Determinants of Health for Priorities 1 & 2

Please identify the focus area(s) your proposal seeks to address. Select all that apply:

Proposal Narrative

Describe how GHF grant funds will be used, if awarded. Please be sure to explain how your organization and this funding request aligns with GHF's Mission, Vision/Vision Philosophy, and Target Population. Specifically identify the target population with which you will be working.

Samaritan Center projects to provide mental health services to 175 Georgetown residents. Georgetown Health Foundation (GHF) grant funds will support affordable and accessible mental health treatment for 110 low-income, uninsured, and underinsured children and adults in Georgetown. Program costs are primarily salaries for licensed therapists and acupuncturists, as well as intake specialists. Costs also include rent at our Georgetown locations. We offer evidence-based treatments to address anxiety, depression, grief, post-traumatic stress, and more. We provide professional counseling using protocols such as cognitive behavioral therapy (CBT) and eye-movement desensitization and reprocessing (EMDR). For children we use play therapy and trauma-focused CBT. Trust-Based Relational Intervention (TBRI) helps parents. To treat physical symptoms that often accompany mental illness, we offer integrative medicine including acupuncture, nutrition counseling, and herbal medicine. In addition, we provide education skills-building workshops. Because mental health needs are complex, it is difficult to predict how many treatment sessions an individual will require; therefore, we have no session limits. Our Georgetown locations are currently closed to in-person appointments due to COVID, however, we continue to serve with telehealth until it is safe to re-open our offices. Therapists have learned surprisingly well to adapt treatment modalities to a virtual setting, even play therapy for children and EMDR for trauma. Our mission, vision, and goals align very closely to GHF's mission,

vision, and target population. We understand the direct correlation between wellness and safety. Evidence shows individuals experience an improved quality of mental health when they feel safe. Supporting one's personal security addresses the impacts of stress, depression, anxiety, and other mental health issues. We improve the overall health of the Georgetown community by increasing access to holistic mental health treatment. Our philosophy has always been in line with the World Health Organization's definition of health that includes physical, mental, and social wellbeing, as described in our mission and vision statements. Our treatment approach includes counseling and integrative medicine to improve health and may include spiritual enrichment, based on the individual's needs and beliefs to increase overall wellbeing. The importance of social wellbeing is a focus in treatment plans and counselors understand that healthy relationships and support from family and friends is a vital component of wellbeing. Samaritan Center agrees that social determinants of health impact access to services. Low-income and otherwise vulnerable populations are at-risk of having less than adequate care for a variety of reasons. To reduce transportation or childcare barriers, Samaritan Center's telehealth allows clients to access services from home. We treat all ages so an entire family can receive individual or family counseling at one organization, further reducing transportation barriers and improving whole family systems. To address financial barriers, we offer a discounted sliding fee scale and fees are waived when necessary. Bilingual services increase access for Spanish speaking and immigrant families. Skills-building and educational workshops reach those who may not seek treatment due to stigma of mental health treatment. The 2019 Williamson County Community Health Assessment identified behavioral health, stress, and wellbeing as the #1 health priority and named mental health as the most important health issue. The 2019 Southeast Georgetown Needs Assessment identified the availability and accessibility of quality mental health services as a critical need. Challenges include long waiting lists, lack of counselors, unaffordable services, and lack of services for Spanish-speaking residents. Unfortunately, mental health needs are only growing with the COVID-19 pandemic. Episcopal Health Foundation's recent survey indicated 56% of Central Texans say stress related to COVID-19 had a negative impact on their mental health. To address these needs, Samaritan Center targets low-income children, youth, elders, and their families in Georgetown's city limits and extraterritorial jurisdiction (ETJ) living at or below 200% of the federal poverty level. The diverse experience of our clinical team allows us to effectively treat all ages, various cultural backgrounds, and a range of mental health issues. We were able to expand mental health services to first responders and frontline workers during the pandemic with our 2020-2021 GHF general operating grant. We improve the overall health of our clients as they address symptoms of mental illness, strengthen personal security, develop healthy relationships, and reach their full potential. We use a robust outcomes management system, ACORN, A Collaborative Outcomes Management system, and a Client Survey to measure impact.

UPLOAD: Proposal Budget & Expense Narrative

Please upload your proposed budget and include the following details:

Staff. Position title(s), salary(ies), and fringe working directly with this program. Include rationale for each position and percentage of time these positions will spend on the program.

Supplies. List descriptions and costs for each supply, including rationale as to why these supplies are essential to the success of the program.

Overhead. Provide your organization's overhead rate and the rationale for that rate. If you include a line item for an administrative position(s), please provide salary percentage and rationale.

LOI - Relationship with Georgetown and GHF

Collaboration

In what ways do you collaborate or coordinate your services with other local organizations to serve Georgetown-area residents?

To increase our impact with Georgetown-area residents, we have well-established partnerships with several community organizations. We partner with The Caring Place to provide mental health services to their clients and ROCK (Ride On Center for Kids) to provide an annual Veteran Caregivers Retreat and to serve veterans and their families. Referral partners are St. Vincent de Paul, Rock Springs, Southeast Georgetown Community Collaborative, Bridges to Growth, and Mobile Outreach Team of Williamson County. We serve as a referral source for Georgetown ISD and have presented to their School Health Advisory Council. In 2021, we will be piloting a virtual socialization group for students at George Wagner Middle School in Georgetown ISD. The students at this school are 53% low-income and primarily students of color with a large Hispanic population. At Southwestern University in Georgetown, we will again lead emotional support groups for students in Upward Bound, a program focused on preparing at-risk teens for college. Our work has been so successful with high school seniors, they have asked us to expand the classes to include the 10th grade students in the program and add our integrative medicine expertise (wellness, nutrition, Tai chi, Pilates). These Saturday program offerings will all be virtual in 2021. Samaritan Center participates in community collaborations, including The Trauma-Informed Care Consortium of Central Texas, Georgetown Project Collaborative for Children & Youth, and Williamson County Behavioral Health Task Force. We participate in United Way of Williamson County partner agency check-in meetings to coordinate care during COVID-19.

Describe your organization's work in Georgetown

To meet the needs of the Georgetown community, we provide evidence-based, trauma-informed counseling for all ages and whole families. We strive to be a resource for people from all walks of life and all socioeconomic experiences. For low-income and uninsured residents, as well as veterans and members of military families, we offer services on an affordable sliding scale and we also accept Medicaid, Medicare, and most commercial health insurance plans. Prior to the COVID-19 pandemic, we were providing services from two Georgetown locations and also had a therapist at ROCK one day weekly to serve military families. Clients had access to three therapists, including a bilingual therapist. Since March 2020, all services are being provided through telehealth and Georgetown residents have access to all of our therapists. We have added two bilingual counselors to our staff, making a total of 3 therapists able to provide services in Spanish. We know that telehealth is not an option for everyone, and as soon as it is possible to safely resume in-person services while following all CDC, state, and local guidelines for controlling COVID-19, we look forward to having in-person services available in Georgetown again. We anticipate telehealth continuing to be an option for clients, since some clients have appreciated that they no longer have to account for travel time and traffic stress to get to an appointment. With a variety of well-trained therapists, we are able to provide counseling for all ages and for individuals, couples, and families. Support groups and skills-building workshops are also offered, such as with our partners Upward Bound, Georgetown ISD, and ROCK. Integrative medicine services address the physical symptoms that often accompany mental distress.

How many unique Georgetown residents did your organization serve during the prior fiscal year?

Out of the total number of unique individuals your organization served during the prior fiscal year, how many were Georgetown residents?

180

Is your organization's main office located in Georgetown?

No

If no,

where is your organization's main office located? Do you maintain a satellite space in Georgetown? If so, what is the address of the Georgetown-based satellite space?

Has your organization ever received a GHF grant?

Yes

Do you currently receive any form of rent assistance from GHF?

No

If yes, please provide:

- Property address;
- Annual rent payments to GHF;
- Annual grant dollars committed by GHF to your organization specifically associated with your lease agreement.

Instructions for Shorter Applications

Congratulations! You have been approved by the GHF Grants Committee to complete an abridged version of our application in 2021. To finalize your application this year, you will only need to complete the following sections:

- Goals
- Organizational Financials
- Citations, Acknowledgement & Assurance

Goals

Grant Period: The grant period for all GHF Annual Grants is **July 1 - June 30**.

Number of Georgetown residents to be served by this grant*

175

INSTRUCTIONS: Input at least 1 and up to 3 goals that will be achieved through the funding of this proposal. The goal(s) should be attainable within the 12-month grant period.

GOAL 1*

What end result would this grant support?

Provide high-quality, trauma-informed mental health services to 175 children, youth, and adults in Georgetown.

Support for the Goal 1: Outcomes, Outputs, Tracking, Activities, Inputs*

Provide a logic model(s) through which you will achieve your goal(s). Organize the logic model for each goal as outlined below. Additional prompts are provided to guide your responses within each category.

Outcomes: *What result will show the accomplishment of the strategy? What impact do you anticipate will result from completion of the activities?*

Outputs: *What are the quantitative measures (# of participants, # of sessions held, # of encounters, etc.) that demonstrate progress?*

Tracking: *How will you measure your progress? What systems will you employ to assess the activities?*

Activities: *What activities will support the goal?*

Inputs: *What resources (human, financial, organization, etc.) will be committed to this goal?*

effective Outcomes: 75% of clients served will report a reduction of symptoms, indicating improvement throughout treatment, with a .8 Severity Adjusted Improvement scale by our outcomes management system ACORN. 85% of clients served will report improvements in our Client Survey. Outputs: A total of 175 Georgetown residents will receive mental health services. Of those, 110 low-income, uninsured, and underinsured children and adults will be served (60 will receive mental health treatment and 50 will receive skills-building and prevention educational workshops). Tracking: Our Electronic Health Record tracks unduplicated clients at each appointment and reports are generated to monitor the number of clients and number of treatment sessions for each client, by provider. A bi-annual Client Survey collects data from clients, including improvement data from clients on an agency-wide basis. We use an outcomes management system, ACORN, A Collaborative Outcomes Resource Network to measure change in client symptoms of distress. ACORN determines a client's progress by measuring improvement made in presenting symptoms of global distress. Change is measured at every session, not simply at the end of treatment. This is achieved through surveys which the client completes before each therapy session, with parents completing the survey for young children. This engages the client in self-reporting and also measures therapeutic alliance, which is critically important in successful treatment outcomes. The initial survey provides a baseline and subsequent surveys are reviewed by the therapist and client during every session. These discussions are vital as they determine the need to adjust treatment. Completed surveys are submitted to a national databank and analyzed using national benchmarks. The national average for clients showing improvement at any time during treatment is 69%, and treatment is rated "effective" with a .6 Severity Adjusted Improvement scale, and highly effective with a .8 Improvement scale. Within 24 hours client progress reports are available and organizational outcome reports are generated monthly. The organizational reports provide the measurement of percentage of clients reporting improvement throughout treatment. Client progress on treatment issues are also reviewed during clinical supervision with our clinical director and during consultations with our psychiatrist. Activities: Samaritan Center will deliver evidence-based counseling and integrative medicine to residents of Georgetown, including: - individual, couples, and family counseling using a variety of treatment modalities, such as cognitive behavioral therapy, cognitive processing therapy, and eye movement desensitization and reprocessing - play therapy for children 0-18 years - support and therapeutic groups - integrative medicine treatment, consultations, and workshops - counseling for all ages in Spanish We will also provide educational workshops led by licensed staff for low-income individuals, to build resilience, reduce stress, encourage self-care, and recognize mental illness. With Southwestern University, we will lead

emotional support groups for students in Upward Bound, a program focused on preparing at-risk teens for college. Groups may also be offered to their parents in English and Spanish based on need. Social skill groups within Georgetown ISD are currently being piloted and may be a continued partnership for the 2021-2022 school year. Inputs: Holistic services are provided by licensed mental health professionals and licensed acupuncturists with expertise in treating a variety of mental health issues for all. To ensure high-quality treatment, clinical staff is required to attend monthly events including: peer review, case consultation led by a psychiatrist, an all-staff meeting, and ongoing training on various treatment protocols and current research. Clinical staff is supported by bilingual intake specialists who conduct intake interviews and schedule appointments. The clinical director supervises all counselors, conducts chart reviews and provides case consultation. The director of integrative medicine oversees all integrative medicine services and provides direct service. Accreditation by the Solihnten Institute requires excellence in care and adherence to strict standards, and also provides access to a nationwide network of resources. Georgetown providers have administrative support as well as wi-fi and necessary technology such as laptops, electronic medical records, telehealth platform, and email.

GOAL 2 (if applicable)

Support for the Goal 2: Outcomes, Outputs, Tracking, Activities, Inputs

Provide a logic model(s) through which you will achieve your goal(s). Organize the logic model for each goal as outlined below.

Outcomes:

Outputs:

Tracking:

Activities:

Inputs:

GOAL 3 (if applicable)

Support for the Goal 3: Outcomes, Outputs, Tracking, Activities, Inputs

Provide a logic model(s) through which you will achieve your goal(s). Organize the logic model for each goal as outlined below.

Outcomes:

Outputs:

Tracking:

Activities:

Inputs:

Your Goals and Organization's Strategic Plan*

Does your organization adhere to a strategic plan? If so, how do specific components of your strategic plan tie to the goals outlined in this section?

BeyondOur 2019-2022 Strategic Plan outlines these overarching goals: 1. Ensure excellence of service with a highly trained staff, adherence to evidence-based practice, and superior standards of treatment. 2. Establish a sustainable business model that includes diverse funding streams and stable income so that we can thrive as a non-profit provider of essential services. 3. Elevate Samaritan Center's profile in the community as an expert in holistic mental health care that is military-formed, trauma-informed, and spiritually integrated. 4. Increase our impact by cultivating relationships, developing partnerships, training

the community, and providing quality programs and services to meet the mental, physical and spiritual needs of diverse populations. Samaritan Center is committed to a healthy agency culture in diversity, equity, and inclusion. Our CEO and Clinical Director have attended "Beyond Diversity" training, offered by Leadership Austin, and all Directors will attend this training before the end of 2021. Staff are also participating in a learning community around DEI sponsored by our accreditation Board, Solihten Institute. On March 18, 2021, all staff attended "The Physiological and Psychological Impact of Race Based Trauma: How to be an Antiracist Therapist" by Shaywanna L. Harris-Pierre, PhD, NCC, Assistant Professor in the Department of Counseling, Leadership, Adult Education, and School Psychology at Texas State University. Staff and Board are looking into additional cultural competency training and considering new recruitment and retention efforts. By achieving these goals, long-term success means elevating the entire community's capacity for providing appropriate care and mental health treatment to all.

Organizational Financials

Fiscal Year Start Date*

Please enter the start date of your current fiscal year

01/01/2021

Fiscal Year End Date*

Please enter the end date of your current fiscal year.

12/31/2021

What are your organization's cash reserves, i.e., days cash on hand?*

\$668,685.00

How many months could the organization operate at your continued budget level?*

4

UPLOAD: Balance Sheet for Prior Fiscal Year*

(PDF format)

1220 Balance Sheet.pdf

UPLOAD: Income Statement for Prior Fiscal Year*

(PDF format)

1220 Income Statement.pdf

UPLOAD: Actual vs. Budget Income Statement for the Prior Fiscal Year*

(PDF format)

2020 Budget to Actual.pdf

UPLOAD: Current Year-to-Date Financials to include Balance Sheet and Income Statement.*

(PDF format)

0221 Balance Sheet and Income Statement.pdf

UPLOAD: Year-to-Date Cash Flow Statement

If your organization generates a Cash Flow statement, upload it here in PDF format. If not, leave blank.

0221 Statement of Cash Flows.pdf

UPLOAD: Organization Budget for Proposed Fiscal Year, Related to the Grant Period*

(PDF format)

2021 Budget.pdf

Most Recent Organization Audit

If your organization completed an audit since your LOI submission, please upload the most recent audit here.

SC 2019 audited financial statements.pdf

Sources of Organizational Support: Individual Donor Contributions*

Provide the total revenue from individual contributions and the total number of individual donors from the prior fiscal year (please do not disclose donor names).

\$84,932 – 100 donors

Sources of Organizational Support: Top 5 Sources*

Provide your organization's top 5 sources of revenue from the prior fiscal year (PFY) and the amount (e.g., Texas Health & Human Services contract, \$250,000).

Texas Veterans Commission, \$500,000 Clinical Revenue, \$ 449,051 MVPN, \$119,685 City of Austin, \$105,735 Michael and Susan Dell Foundation, \$100,000

Citations, Acknowledgement & Assurance

Additional Information and Research Citations (optional)

Upload any critical details about your organization or program(s) not already included within this application that will strengthen your case for funding (no marketing material, please). This attachment may also be used to cite any statistics/research, and to define key terms and/or acronyms.

Acknowledging GHF*

Type your name and date in the space below to assure that if funded, the organization will acknowledge GHF on all related marketing materials, your website, social media, and in any other communications in which this program is promoted.

Josie Geck, 4/9/2021

Assurance*

Type your name and date in the space provided to assure that by submitting this application, you 1) confirm that the information herein is true and correct, 2) confirm that if funded, funds will be spent according to the budget listed in this application, and 3) confirm that the organization will submit interim and final reports as required.

Josie Geck, 4/9/2021

File Attachment Summary

Applicant File Uploads

- 1220 Balance Sheet.pdf
- 1220 Income Statement.pdf
- 2020 Budget to Actual.pdf
- 0221 Balance Sheet and Income Statement.pdf
- 0221 Statement of Cash Flows.pdf
- 2021 Budget.pdf
- SC 2019 audited financial statements.pdf

Samaritan Center for Counseling & Pastoral Care

Balance Sheet As of December 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash	415,857.10
Total Bank Accounts	\$415,857.10
Accounts Receivable	
1100 Accounts Receivable	42,938.90
1200 Contract/Grant/Pledges Receivable	135,823.01
Total Accounts Receivable	\$178,761.91
Other Current Assets	
1400 Short-term Investments	304,629.85
1450 Other assets	2,355.82
Repayment	-75.51
Total Other Current Assets	\$306,910.16
Total Current Assets	\$901,529.17
Fixed Assets	
1600 Fixed Operating Assets	992,524.88
Total Fixed Assets	\$992,524.88
Other Assets	
1700 Other long term assets	13,779.13
Total Other Assets	\$13,779.13
TOTAL ASSETS	\$1,907,833.18
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Payables	4,973.70
Total Accounts Payable	\$4,973.70
Credit Cards	
2050 Credit cards	8,866.92
Total Credit Cards	\$8,866.92
Other Current Liabilities	
2100 Accrued liabilities	27,437.41
2200 Payroll liabilities	17,491.24
2300 Unearned Revenue	103,333.71
Total Other Current Liabilities	\$148,262.36
Total Current Liabilities	\$162,102.98
Long-Term Liabilities	
2700 Long-term notes & loans payable	860,305.49
Total Long-Term Liabilities	\$860,305.49
Total Liabilities	\$1,022,408.47

Samaritan Center for Counseling & Pastoral Care

Balance Sheet

As of December 31, 2020

	TOTAL
Equity	
3000 Unrestricted net assets	344,929.14
3100 Temp restricted net assets	16,881.83
3200 Perm restricted net assets	50,000.00
3900 Retained Earnings	270,348.35
Net Income	203,265.39
Total Equity	\$885,424.71
TOTAL LIABILITIES AND EQUITY	\$1,907,833.18

Samaritan Center for Counseling & Pastoral Care

Profit and Loss

January - December 2020

	TOTAL
Income	
4000 Revenue - direct contributions	87,196.66
4200 Revenue from non-govt grants	328,659.38
5000 Revenue from govt agencies	718,757.63
5100 Revenue from program activities	449,050.92
5200 Revenue from investments	1,647.18
5300 Revenue from other sources	374,942.79
5400 Special events	217,931.59
Total Income	\$2,178,186.15
GROSS PROFIT	\$2,178,186.15
Expenses	
7200 Salaries & related expenses	1,654,918.04
7500 Contract service expenses	20,720.75
8100 Office expenses	33,258.60
8200 Facility & equipment expenses	126,137.80
8300 Travel, meetings & events	80,889.05
8500 Other business expenses	80,955.54
9800 Fixed asset purchases	159.14
Total Expenses	\$1,997,038.92
NET OPERATING INCOME	\$181,147.23
Other Income	
8800 Unrealized gain (loss)	22,118.16
Total Other Income	\$22,118.16
NET OTHER INCOME	\$22,118.16
NET INCOME	\$203,265.39

Samaritan Center for Counseling & Pastoral Care
Budget vs. Actuals: 2020 Budget - FY20 P&L Classes
January - December 2020

	TOTAL		
	Actual	Budget	over Budget
Income			
4000 Revenue - direct contributions	87,196.66	71,150.00	16,046.66
4200 Revenue from non-govt grants	328,659.38	337,640.00	-8,980.62
5000 Revenue from govt agencies	718,757.63	747,540.00	-28,782.37
5100 Revenue from program activities	449,050.92	600,000.00	-150,949.08
5200 Revenue from investments	1,647.18	4,500.00	-2,852.82
5300 Revenue from other sources	374,942.79	21,425.00	353,517.79
5400 Special events	217,931.59	277,000.00	-59,068.41
Total Income	\$ 2,178,186.15	\$ 2,059,255.00	\$ 118,931.15
Gross Profit	\$ 2,178,186.15	\$ 2,059,255.00	\$ 118,931.15
Expenses			
7200 Salaries & related expenses	1,654,918.04	1,690,750.00	-35,831.96
7500 Contract service expenses	20,720.75	24,400.00	-3,679.25
8100 Office expenses	33,258.60	40,400.00	-7,141.40
8200 Facility & equipment expenses	126,137.80	142,505.00	-16,367.20
8300 Travel, meetings & events	80,889.05	99,100.00	-18,210.95
8500 Other business expenses	80,955.54	72,100.00	8,855.54
9800 Fixed asset purchases	159.14	0.00	159.14
Total Expenses	\$ 1,997,038.92	\$ 2,069,255.00	-\$ 72,216.08
Net Operating Income	\$ 181,147.23	-\$ 10,000.00	\$ 191,147.23
Other Income			
8800 Unrealized gain (loss)	22,118.16	10,000.00	12,118.16
Total Other Income	\$ 22,118.16	\$ 10,000.00	\$ 12,118.16
Net Other Income	\$ 22,118.16	\$ 10,000.00	\$ 12,118.16
Net Income	\$ 203,265.39	\$ 0.00	\$ 203,265.39

Wednesday, Mar 31, 2021 04:46:32 AM GMT-7 - Accrual Basis

Samaritan Center for Counseling & Pastoral Care

Balance Sheet

As of February 28, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash	668,685.05
Total Bank Accounts	\$668,685.05
Accounts Receivable	
1100 Accounts Receivable	42,938.90
1200 Contract/Grant/Pledges Receivable	102,704.36
Total Accounts Receivable	\$145,643.26
Other Current Assets	
1400 Short-term Investments	309,893.58
1450 Other assets	9,470.60
Repayment	-75.51
Total Other Current Assets	\$319,288.67
Total Current Assets	\$1,133,616.98
Fixed Assets	
1600 Fixed Operating Assets	985,196.67
Total Fixed Assets	\$985,196.67
Other Assets	
1700 Other long term assets	13,622.55
Total Other Assets	\$13,622.55
TOTAL ASSETS	\$2,132,436.20
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Payables	6,305.08
Total Accounts Payable	\$6,305.08
Credit Cards	
2050 Credit cards	15,560.39
Total Credit Cards	\$15,560.39
Other Current Liabilities	
2100 Accrued liabilities	27,712.36
2200 Payroll liabilities	18,347.19
2300 Unearned Revenue	60,833.87
Total Other Current Liabilities	\$106,893.42
Total Current Liabilities	\$128,758.89
Long-Term Liabilities	
2700 Long-term notes & loans payable	1,091,790.20
Total Long-Term Liabilities	\$1,091,790.20
Total Liabilities	\$1,220,549.09

Samaritan Center for Counseling & Pastoral Care

Balance Sheet

As of February 28, 2021

	TOTAL
Equity	
3000 Unrestricted net assets	344,929.14
3100 Temp restricted net assets	16,465.83
3200 Perm restricted net assets	50,000.00
3900 Retained Earnings	473,613.74
Net Income	26,878.40
Total Equity	\$911,887.11
TOTAL LIABILITIES AND EQUITY	\$2,132,436.20

Samaritan Center for Counseling & Pastoral Care

Profit and Loss

January - February, 2021

	TOTAL
Income	
4000 Revenue - direct contributions	28,861.85
4200 Revenue from non-govt grants	52,499.84
5000 Revenue from govt agencies	118,870.15
5100 Revenue from program activities	59,424.73
5200 Revenue from investments	389.40
5300 Revenue from other sources	72,612.19
5400 Special events	24,094.00
Total Income	\$356,752.16
GROSS PROFIT	\$356,752.16
Expenses	
7200 Salaries & related expenses	291,222.36
7500 Contract service expenses	465.70
8100 Office expenses	5,713.73
8200 Facility & equipment expenses	24,018.79
8300 Travel, meetings & events	2,558.73
8500 Other business expenses	10,785.18
Total Expenses	\$334,764.49
NET OPERATING INCOME	\$21,987.67
Other Income	
8800 Unrealized gain (loss)	4,890.73
Total Other Income	\$4,890.73
NET OTHER INCOME	\$4,890.73
NET INCOME	\$26,878.40

Samaritan Center for Counseling & Pastoral Care

Statement of Cash Flows

January - February, 2021

	TOTAL
OPERATING ACTIVITIES	
Net Income	26,878.40
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1230 Contract/Grant/Pledges Receivable:Contract Receivable	33,118.65
1410-01 Short-term Investments:Charles Schwab:Marketable securities - Schwab	-340.40
1410-02 Short-term Investments:Charles Schwab:Money market - Schwab	-32.60
1420 Short-term Investments:SEI Portfolio - Acct #555997	-2,570.76
1430 Short-term Investments:SEI Portfolio - Acct #556096	-2,319.97
1455 Other assets:Inventories for sale	-83.79
1470 Other assets:Security deposits	-6,969.00
1475 Other assets:Employee Advances	-61.99
Repayment:Loan Repayment	0.00
2010 Payables:Accounts Payable	1,331.38
2051 Credit cards:Frost Credit Card	6,693.47
2140 Accrued liabilities:Accrued expenses - other	274.95
2220-01 Payroll liabilities:Payroll tax liabilities:Federal withholding tax	79.12
2220-05 Payroll liabilities:Payroll tax liabilities:State unemployment tax	1,238.83
2230-01 Payroll liabilities:Employee voluntary deductions:401(k) Deferrals	0.00
2230-04 Payroll liabilities:Employee voluntary deductions:HSA liabilities	200.00
2230-06 Payroll liabilities:Employee voluntary deductions:Health ins deductions	0.00
2230-07 Payroll liabilities:Employee voluntary deductions:Dental ins deductions	0.00
2230-08 Payroll liabilities:Employee voluntary deductions:Vision ins deduction	0.00
2230-11 Payroll liabilities:Employee voluntary deductions:Term life ins (post tax)	0.00
2330 Unearned Revenue:Deferred Revenue	-42,499.84
Direct Deposit Payable	0.00
Payroll liabilities:Accident Policy	0.00
Payroll liabilities:Child Support	-662.00
Payroll liabilities:Gold's Gym Membership	0.00
Payroll liabilities:LifeLock	0.00
Payroll liabilities:Short-term disability	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-12,603.95
Net cash provided by operating activities	\$14,274.45
INVESTING ACTIVITIES	
1620-02 Fixed Operating Assets:Building - operating:Accum depr - building	6,410.38
1630-02 Fixed Operating Assets:Bldg improvements - operating:Accum depr - bldg improvements	69.86
1643-01 Fixed Operating Assets:Office & therapy equipment:Asset - computers & software	-403.75
1643-02 Fixed Operating Assets:Office & therapy equipment:Accum depr - comp & software	1,251.72
1720 Other long term assets:Accum amort - mtge loan fees	156.58
Net cash provided by investing activities	\$7,484.79
FINANCING ACTIVITIES	
2710 Long-term notes & loans payable:Building Mortgage RE-8956	-6,372.29
2740 Long-term notes & loans payable:PPP SBA Loan	237,857.00
3110.1 Temp restricted net assets:Use restricted net assets:Military Emergency Fund	-416.00

Samaritan Center for Counseling & Pastoral Care

Statement of Cash Flows

January - February, 2021

	TOTAL
Net cash provided by financing activities	\$231,068.71
NET CASH INCREASE FOR PERIOD	\$252,827.95
Cash at beginning of period	415,857.10
CASH AT END OF PERIOD	\$668,685.05

Samaritan Center	
2021 Budget	
	2021
	Budget
Income	
Total 4000 Revenue - direct contributions	76,000
Total 4200 Revenue from non-govt grants	361,505
Total 5000 Revenue from govt agencies	722,920
Total 5100 Revenue from program activities	600,000
Total 5200 Revenue from investments	10,000
Total 5300 Revenue from other sources	151,500
Total 5400 Special events	202,900
Total Income	2,124,825
Expenses	
Total 7200 Salaries & related expenses	1,763,915
Total 7500 Contract service expenses	21,650
Total 8100 Office expenses	36,000
Total 8200 Facility & equipment expenses	158,885
Total 8300 Travel, meetings & events	70,375
Total 8500 Other business expenses	74,000
Total Expenses	2,124,825
Net Income	-

**Samaritan Center for Counseling
and Pastoral Care, Inc.**
Financial Statements and
Independent Auditors' Report
December 31, 2019 and 2018

Samaritan Center for Counseling and Pastoral Care, Inc.

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Dunagan★Jack LLP
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Samaritan Center for Counseling and Pastoral Care, Inc.

We have audited the accompanying financial statements of Samaritan Center for Counseling and Pastoral Care, Inc. (a Texas nonprofit corporation), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Samaritan Center for Counseling and Pastoral Care, Inc. as of December 31, 2019 and 2018, 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.

A handwritten signature in black ink that reads "DUNAGAN★JACK LLP". The signature is stylized with a large, flowing "D" and "J".

Austin, Texas
March 30, 2020

FINANCIAL STATEMENTS

Samaritan Center for Counseling and Pastoral Care, Inc.

STATEMENTS OF FINANCIAL POSITION

December 31,

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and cash equivalents	\$ 297,691	\$ 288,495
Investments	274,082	230,985
Government grants and contracts receivable	107,803	146,019
Accounts receivable	20,057	21,769
Prepaid expenses and other assets	17,947	23,394
Property and equipment	<u>1,012,088</u>	<u>1,054,232</u>
Total assets	<u>\$ 1,729,668</u>	<u>\$ 1,764,894</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 42,310	\$ 58,587
Note payable	<u>887,301</u>	<u>927,285</u>
Total liabilities	<u>929,611</u>	<u>985,872</u>
Net assets		
Net assets without donor restrictions	497,972	424,193
Net assets with donor restrictions	<u>302,085</u>	<u>354,829</u>
Total net assets	<u>800,057</u>	<u>779,022</u>
Total liabilities and net assets	<u>\$ 1,729,668</u>	<u>\$ 1,764,894</u>

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

Samaritan Center for Counseling and Pastoral Care, Inc.

STATEMENT OF ACTIVITIES

For the year ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Government grants and contracts	\$ 820,916	\$ -	\$ 820,916
Counseling fees	509,105	-	509,105
Contributions	95,648	344,000	439,648
Special events (net of direct expenses totaling \$83,540)	151,290	15,000	166,290
Return on investments	25,849	16,981	42,830
Other revenues	1,000	-	1,000
Total revenues	1,603,808	375,981	1,979,789
Net assets released from restrictions	428,725	(428,725)	-
Total revenues and other support	2,032,533	(52,744)	1,979,789
Expenses			
Program services	1,487,899	-	1,487,899
General and administrative	370,968	-	370,968
Fundraising	99,887	-	99,887
Total expenses	1,958,754	-	1,958,754
Change in net assets	73,779	(52,744)	21,035
Net assets at beginning of year	424,193	354,829	779,022
Net assets at end of year	\$ 497,972	\$ 302,085	\$ 800,057

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

Samaritan Center for Counseling and Pastoral Care, Inc.

STATEMENT OF ACTIVITIES

For the year ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Government grants and contracts	\$ 1,478,215	\$ -	\$ 1,478,215
Counseling fees	468,391	-	468,391
Contributions	81,409	84,190	165,599
Special events (net of direct expenses totaling \$36,402)	136,400	-	136,400
Return on investments	(2,712)	(3,742)	(6,454)
Other revenues	1,300	-	1,300
Total revenues	2,163,003	80,448	2,243,451
Net assets released from restrictions	499,262	(499,262)	-
Total revenues and other support	2,662,265	(418,814)	2,243,451
Expenses			
Program services	1,849,879	-	1,849,879
General and administrative	388,965	-	388,965
Fundraising	114,348	-	114,348
Total expenses	2,353,192	-	2,353,192
Change in net assets	309,073	(418,814)	(109,741)
Net assets at beginning of year	115,120	773,643	888,763
Net assets at end of year	\$ 424,193	\$ 354,829	\$ 779,022

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

Samaritan Center for Counseling and Pastoral Care, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2019

	Program Services	General and Administrative	Fundraising	Total Expenses
Personnel				
Salaries and wages	\$ 1,108,163	\$ 261,119	\$ 78,162	\$ 1,447,444
Payroll taxes	82,793	19,509	5,840	108,142
Benefits	48,843	11,509	3,445	63,797
Occupancy	55,375	6,921	2,072	64,368
Equipment and software	45,768	682	655	47,105
Interest	34,936	8,232	2,464	45,632
Depreciation	34,151	8,047	2,409	44,607
Contract services	5,993	24,414	-	30,407
Insurance	23,884	874	832	25,590
Telecommunications	9,319	2,196	657	12,172
Supplies	10,471	594	197	11,262
Travel	8,436	1,827	827	11,090
Other expenses	19,767	25,044	2,327	47,138
	<u>\$ 1,487,899</u>	<u>\$ 370,968</u>	<u>\$ 99,887</u>	<u>\$ 1,958,754</u>

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

Samaritan Center for Counseling and Pastoral Care, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2018

	Program Services	General and Administrative	Fundraising	Total Expenses
Personnel				
Salaries and wages	\$ 1,335,762	\$ 260,727	\$ 85,619	\$ 1,682,108
Payroll taxes	99,780	19,476	6,396	125,652
Benefits	78,450	15,313	5,028	98,791
Contract services	61,082	16,563	-	77,645
Occupancy	61,664	5,665	1,860	69,189
Equipment and software	21,306	34,978	1,366	57,650
Interest	37,787	7,375	2,422	47,584
Depreciation	36,669	7,157	2,350	46,176
Insurance	23,326	1,789	830	25,945
Travel	22,781	1,539	1,202	25,522
Supplies	16,231	425	376	17,032
Telecommunications	10,550	2,059	676	13,285
Other expenses	44,491	15,899	6,223	66,613
	<u>\$ 1,849,879</u>	<u>\$ 388,965</u>	<u>\$ 114,348</u>	<u>\$ 2,353,192</u>

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

Samaritan Center for Counseling and Pastoral Care, Inc.

STATEMENTS OF CASH FLOWS

For the years ended December 31,

	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ 21,035	\$ (109,741)
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:		
Depreciation	44,607	46,176
Realized and unrealized (gains) losses on investments	(38,505)	7,714
Decrease in government grants and contracts receivable	38,216	6,992
Decrease in accounts receivable	1,712	-
Decrease in contributions receivable	-	232,500
Decrease in prepaid expenses and other assets	5,447	7,151
Decrease in accounts payable and accrued expenses	(16,277)	(1,826)
Net cash provided by operating activities	56,235	188,966
Cash flows from investing activities:		
(Purchases) proceeds from sales of investments, net	(4,592)	(625)
Purchases of property and equipment	(2,463)	(2,484)
Net cash used by investing activities	(7,055)	(3,109)
Cash flows from financing activities:		
Principal payments on note payable	(39,984)	(38,030)
Net cash used by financing activities	(39,984)	(38,030)
Net increase in cash and cash equivalents	9,196	147,827
Cash and cash equivalents at beginning of year	288,495	140,668
Cash and cash equivalents at end of year	\$ 297,691	\$ 288,495
Amounts paid during the year for:		
Income taxes	\$ -	\$ -
Interest	\$ 45,632	\$ 47,584

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

NOTES TO FINANCIAL STATEMENTS

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE A - ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

1. Organization and Nature of Activities

Samaritan Center for Counseling and Pastoral Care, Inc. (Center) is a Texas nonprofit corporation. The Center is an interfaith counseling center whose primary goal is to improve the mental, physical, and spiritual health of children, adults, and families in Central Texas. The Center provides mental health care and integrative medicine that is accessible and affordable for all, especially underserved groups such as low income families that have no health insurance and veterans struggling with the emotional wounds of war. The Center's staff is sensitive to spiritual issues, but does not impose religious concepts or beliefs on the people it helps.

2. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

3. Basis of Presentation

The Center reports 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.

Net Assets Without Donor Restrictions - Net assets that are not subject to or are no longer subject to donor imposed stipulations.

Net Assets With Donor Restrictions - Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE A - ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

4. Cash and Cash Equivalents

The Center considers checking accounts, savings accounts, money market funds, and certificates of deposits with initial maturities of three months or less to be cash and cash equivalents.

5. Investments

Investments are stated at their readily determinable fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets.

6. Property and Equipment

Acquisitions of property and equipment are capitalized at cost, if purchased, or fair market value on the date of donation, if received as a gift. Depreciation is calculated using the straight-line method over the assets' estimated useful lives. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired assets are placed into service as instructed by the donor. The Center reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

7. Revenue Recognition

Contributions received are recorded as increases in net assets without donor restrictions or as increases net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. The Center's policy is to report restricted support that is satisfied in the year of receipt as restricted and then released in the same year.

The Center recognizes revenues from its government cost reimbursement grants as reimbursable expenses are incurred. The Center recognizes revenue from its government contracts as services are provided.

Counseling fees are recognized in the periods which services are rendered.

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE A - ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

8. Functional Expenses

Expenses are categorized by function as either (1) program services, (2) general and administrative, or (3) fundraising expenses. Expenses that are specifically identifiable to a function are allocated entirely to that function. Expenses that are not specifically identifiable to a function are allocated based upon management's estimate of time and resources devoted to the function.

9. Estimates

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

NOTE B - TAX EXEMPT STATUS

The Center is generally exempt from federal income tax under Internal Revenue Code Section 501(a) as an organization described in Section 501(c)(3), and is classified as a publicly supported organization. No provision for income taxes has been included in these financial statements.

NOTE C - CONCENTRATIONS

Two funding sources comprised the following percentages of total revenues for the years ended December 31, 2019 and 2018:

	2019 Total Revenues	2018 Total Revenues
Funding source A	23%	32%
Funding source B	7%	25%

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE D - INVESTMENTS

Investments comprised the following at December 31,

	2019	2018
Mutual funds	\$ 257,948	\$ 217,762
Common stock	16,134	13,223
	<u>\$ 274,082</u>	<u>\$ 230,985</u>

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 that measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements). The Center's mutual fund and equity investments are reported at fair value using Level 1 inputs.

Return on investments comprised the following for the years ended December 31,

	2019	2018
Interest and dividends	\$ 4,325	\$ 1,260
Realized and unrealized gains (losses)	38,505	(7,714)
	<u>\$ 42,830</u>	<u>\$ (6,454)</u>

NOTE E - GOVERNMENT GRANTS/CONTRACTS AND ACCOUNTS RECEIVABLE

The government grants and contracts receivable and accounts receivable balances at December 31, 2019 and 2018 have been analyzed and no allowances were considered necessary.

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE F - PROPERTY AND EQUIPMENT

Property and equipment comprised the following at December 31,

	2019	2018
Building and improvements	\$ 1,165,244	\$ 1,165,244
Land	200,000	200,000
Furniture and equipment	48,394	63,140
	1,413,638	1,428,384
Less accumulated depreciation	(401,550)	(374,152)
	<u>\$ 1,012,088</u>	<u>\$ 1,054,232</u>

Depreciation expense totaled \$44,607 and \$46,176 for the years ended December 31, 2019 and 2018, respectively.

NOTE G - NOTE PAYABLE

The Center executed a promissory note (Note) with a Federal Credit Union dated August 18, 2014 in the original principal sum of \$1,079,000. The proceeds from this Note were primarily used to pay off the outstanding balance on existing debt with the same Federal Credit Union. The Note is amortized over 20 years; however, the Note is payable in 119 monthly payments of \$7,134 beginning September 18, 2014 and a single balloon payment of all unpaid principal and interest due on August 18, 2024. The Note accrues interest at 4.95% per annum and is secured by the Center's real property. At December 31, 2019, principal payments on this Note were due as follows:

Years ending December 31,	Min. principal payments
2020	\$ 42,872
2021	45,043
2022	47,324
2023	49,721
2024	702,341
	<u>\$ 887,301</u>

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE H - LINE OF CREDIT

The Center has a \$300,000 revolving line of credit with a bank, which matures on August 7, 2020. Interest is payable monthly at a variable interest rate, which is 1.25% over the prime rate quoted in the most recently published issue of The Wall Street Journal (US Edition). There were no outstanding balances at December 31, 2019 and 2018. The line of credit is secured by two of the Center's brokerage accounts.

NOTE I - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were restricted for the following at December 31,

	2019	2018
Subject to expenditure for specified purposes:		
Military Programs Community Impact	\$ 55,328	\$ -
Military Veteran Peer Network	34,683	99,342
Other purposes	96,252	156,646
Total subject to expenditure for specified purposes	186,263	255,988
Endowment:		
Lola Wright Foundation Endowment Fund	115,822	98,841
Total endowment	115,822	98,841
Total net assets with donor restrictions	\$ 302,085	\$ 354,829

NOTE J - ENDOWMENT

The Center's endowment primarily comprised the donor restricted Lola Wright Foundation Endowment Fund. Earnings from this fund support the ongoing work of the Center. The Center has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of original gift amounts of donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Center classifies as endowment corpus (a) the original value of gifts donated to a permanent endowment, (b) the original value of subsequent gifts to a permanent endowment, and (c) accumulations to a permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the endowment. The remaining portion of a donor-restricted endowment fund that is not classified as endowment corpus is classified as accumulated earnings until those amounts are appropriated for expenditure by the Center in a manner consistent with the standard of prudence prescribed by UPMIFA.

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE J - ENDOWMENT - CONTINUED

In accordance with UPMIFA, the Center considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Center and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Center
- The investment policies of the Center

Return Objectives and Risk Parameters

The Center has adopted investment and spending policies that emphasize a return of current income with minimal risk to the value of the original gift.

Strategies Employed for Achieving Objectives

At December 31, 2019 and 2018, endowment funds were invested in the following:

	2019	2018
Domestic equities mutual funds	\$ 54,476	\$ 43,781
Domestic fixed income mutual funds	35,376	32,808
International equities mutual funds	14,172	11,578
International fixed income mutual funds	11,299	10,324
Emerging market equities mutual funds	7,215	6,025
Cash and cash equivalents	1,204	1,084
	<u>\$ 123,742</u>	<u>\$ 105,600</u>

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Center has a discretionary policy for appropriating for distribution from its endowment funds. In determining appropriations, the Center considers the long-term expected return on its endowments. This is consistent with the Center's objective to maintain the purchasing power of the endowment assets held in perpetuity.

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE J - ENDOWMENT - CONTINUED

Changes in the Center's endowment were as follows for the years ended December 31, 2019 and 2018:

	Board	Donor Restricted		
	Designated	Endowment Corpus	Accumulated Earnings	Total
Endowment, December 31, 2017	\$ 7,015	\$ 50,000	\$ 52,583	\$ 109,598
Contributions	-	-	-	-
Return on investments	(256)	-	(3,742)	(3,998)
Appropriations	-	-	-	-
Endowment, December 31, 2018	6,759	50,000	48,841	105,600
Contributions	-	-	-	-
Return on investments	1,161	-	16,981	18,142
Appropriations	-	-	-	-
Endowment, December 31, 2019	<u>\$ 7,920</u>	<u>\$ 50,000</u>	<u>\$ 65,822</u>	<u>\$ 123,742</u>

NOTE K - GRANTOR AUDITS

The Center receives government grants and contracts that are subject to review and audit by various government agencies. Such audits could result in requests for reimbursement for expenditures disallowed under terms and conditions of the appropriate agency. In the opinion of the Center's management, such disallowances, if any, would not be significant.

Samaritan Center for Counseling and Pastoral Care, Inc.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2019 and 2018

NOTE L - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Center structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The following reflects the Center's financial assets, reduced by amounts not available for general use within one year because of donor-imposed restrictions and Board designations, as of December 31,

	2019	2018
Cash and cash equivalents	\$ 297,691	\$ 288,495
Investments	274,082	230,985
Government grants and contracts receivable	107,803	146,019
Accounts receivable	<u>20,057</u>	<u>21,769</u>
Total financial assets	699,633	687,268
Donor imposed restrictions:		
Subject to expenditure for specified purposes	(186,263)	(255,988)
Endowment	(115,822)	(98,841)
Board designations:		
Endowment	<u>(7,920)</u>	<u>(6,759)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 389,628</u>	<u>\$ 325,680</u>

NOTE M - SUBSEQUENT EVENTS

The COVID-19 outbreak in the United States has caused significant business disruption for the Center. The Center moved to 100% teletherapy as of March 27, 2020. The Center expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

Subsequent events have been evaluated through March 30, 2020, the date the financial statements were available to be issued.