

# Matthews, Beaty & Company, CPAs, LLP

Certified Public Accountants

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## Accountants' Compilation Report

Board of Directors  
Samaritan Counseling Center, Inc.  
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of Samaritan Counseling Center, Inc. (a nonprofit organization), which are comprised of the statement of financial position – income tax basis as of December 31, 2018 and the related statement of activities – income tax basis for the year then ended December 31, 2018. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the income tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures, and statements of cash flows and functional expenses, required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent.

*Matthews, Beaty & Company, CPAs, LLP*

Shreveport, Louisiana  
August 20, 2019

**Samaritan Counseling Center, Inc.**  
**Statement of Financial Position - Income Tax Basis**  
As of December 31, 2018

	<u>December 31, 2018</u>
<b>Assets</b>	
<b>Current Assets</b>	
Cash and cash equivalents	18,714
<b>Total Current Assets</b>	<b>18,714</b>
Property and equipment, net	25,154
Endowments	53,442
<b>Total Assets</b>	<b>97,310</b>
<b>Liabilities and Net Assets</b>	
<b>Current Liabilities</b>	
Credit Cards	4,188
Payroll Liabilities	18,258
Benefit Payables	8,230
<b>Total Liabilities (Current)</b>	<b>30,676</b>
<b>Net Assets</b>	
Unrestricted net assets	66,634
<b>Total Net Assets</b>	<b>66,634</b>
<b>Total Liabilities and Net Assets</b>	<b>97,310</b>

See accompanying accountants' compilation report.

**Samaritan Counseling Center, Inc.**  
**Statement of Activities - Income Tax Basis**  
Year Ended December 31, 2018

	<u>December 31, 2018</u>
<b>Unrestricted Revenue and Support</b>	
Clinical fees	248,451
Contributions	27,212
Grants	96,500
Investment income	8,138
Special events	34,827
<b>Total Unrestricted Revenue and Support</b>	<b>415,128</b>
 <b>Expenses</b>	
Advertising	3,357
Computer and internet expense	13,032
Fees	8,413
Insurance	12,388
Interest expense	760
Lease expense	2,076
Legal and professional	10,444
Membership dues	5,914
Office expense	12,816
Payroll taxes	19,308
Repairs and maintenance	5,252
Salary expense, clinical	180,216
Salary expense, non-clinical	148,365
Supplies	10,431
Taxes and licenses	40
Telephone expense	2,828
Utility expense	5,530
<b>Total Expense</b>	<b>441,170</b>
 <b>Decrease in net assets</b>	<b>(26,042)</b>
 <b>Net assets, beginning of year</b>	<b>92,676</b>
 <b>Net assets, end of year</b>	<b>66,634</b>

See accompanying accountants' compilation report.

Samaritan Counseling Center 2018 Grants

Caddo Commission	\$15,000
Crow Foundation	\$30,000
Grayson Foundation	\$16,000
Community Foundation	\$35,000
J B Atkins Foundation	\$500

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

## Statement C

### Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Suda Beard, President

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Purpose	Dollar Amount
1. Salary	1.
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18.

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)