

## Boys & Girls Clubs of San Antonio

Consolidated Statements of Financial Position  
June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u> (Restated)
<b>Assets</b>		
<b>Current Assets:</b>		
Cash	\$ 3,150,654	\$ 3,562,080
Cash - Capital Campaign	1,414,879	1,256,952
Cash - New Market Tax Credit	179,132	240,500
Government Grants and Other Receivables	491,330	432,509
Pledges Receivable, Short-Term	529,530	554,705
Prepaid Expenses and Deposits	114,972	85,858
<b>Total Current Assets</b>	<b>5,880,497</b>	6,132,604
Unconditional Promises to Give:		
Pledges Receivable, Long-Term	-	427,400
New Market Tax Credit Receivable	4,801,385	4,801,385
Net Market Tax Credit Loan Fees, net of amortization	279,701	291,899
Property and Equipment, net of accumulated depreciation	<b>10,272,940</b>	9,385,589
<b>Total Assets</b>	<b>\$ <u>21,234,523</u></b>	<b>\$ <u>21,038,877</u></b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Trade Accounts Payable	\$ 128,498	\$ 129,460
Accrued Wages and Other Liabilities	293,117	147,086
<b>Total Current Liabilities</b>	<b>421,615</b>	276,546
Note Payable	<b>7,012,769</b>	7,012,769
<b>Total Liabilities</b>	<b>7,434,384</b>	7,289,315
<b>Net Assets:</b>		
Without Donor Restrictions	11,278,459	11,319,487
With Donor Restrictions	2,521,680	2,430,075
<b>Total Net Assets</b>	<b>13,800,139</b>	13,749,562
<b>Total Liabilities and Net Assets</b>	<b>\$ <u>21,234,523</u></b>	<b>\$ <u>21,038,877</u></b>

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements.

## Boys & Girls Clubs of San Antonio

Consolidated Statement of Activities  
Year Ended June 30, 2019 (with Comparative Totals for the Year Ended June 30, 2018)

	2019			2018 (Restated)
	Without Donor Restrictions	With Donor Restrictions	Totals	
<b>Support and Revenues</b>				
<b>Contributions:</b>				
United Way of San Antonio and Bexar County	\$ 497,598	\$ -	\$ 497,598	\$ 474,995
Individual Contributions	178,233	-	178,233	150,166
Corporate Contributions	158,484	985,837	1,144,321	375,597
Foundation Contributions	1,608,096	242,456	1,850,552	1,118,585
In-Kind Contributions	1,542,067	-	1,542,067	1,273,148
<b>Grants:</b>				
Federal	85,985	-	85,985	73,695
State	141,869	-	141,869	135,919
Local	493,267	-	493,267	566,009
AYPYN	-	250,000	250,000	686,714
After School Challenge	1,272,629	-	1,272,629	1,363,774
Other	-	5,650	5,650	10,150
Membership and Fees	136,444	-	136,444	115,715
Special Events, net of expenses of \$58,430 and \$67,205 in 2019 and 2018, respectively	334,659	-	334,659	266,592
Donated Facilities	1,250,195	-	1,250,195	-
Other Income and Reimbursements	162,606	-	162,606	251,644
New Market Tax Credit	137,647	-	137,647	-
Net Assets Released from Restrictions	1,392,338	(1,392,338)	-	-
<b>Total Support and Revenues</b>	<b>9,392,117</b>	<b>91,605</b>	<b>9,483,722</b>	<b>6,862,703</b>
<b>Expenses</b>				
Program Services	8,461,210	-	8,461,210	7,809,680
Support Services:				
Management and General	510,709	-	510,709	453,516
Fundraising	461,226	-	461,226	411,581
<b>Total Expenses</b>	<b>9,433,145</b>	<b>-</b>	<b>9,433,145</b>	<b>8,674,777</b>
<b>Change in Net Assets</b>	<b>(41,028)</b>	<b>91,605</b>	<b>50,577</b>	<b>(1,812,074)</b>
<b>Net Assets at Beginning of Year</b>	<b>11,319,487</b>	<b>2,430,075</b>	<b>13,749,562</b>	<b>15,561,636</b>
<b>Net Assets at End of Year</b>	<b>\$ 11,278,459</b>	<b>\$ 2,521,680</b>	<b>\$ 13,800,139</b>	<b>\$ 13,749,562</b>

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## Boys & Girls Clubs of San Antonio

### Consolidated Statement of Functional Expenses Year Ended June 30, 2019 (with Comparative Totals for the Year Ended June 30, 2018)

	Program Services	Support Services		2019 Totals	2018 (Restated)
		Management and General	Fundraising		
Salaries and Wages	\$ 3,591,681	\$ 342,065	\$ 342,065	\$ 4,275,811	\$ 3,749,686
Payroll Taxes	247,671	23,588	23,588	294,847	285,872
Health Insurance	114,394	15,161	8,269	137,824	123,035
Other Benefits	73,451	36,726	8,293	118,470	97,524
Total Salaries and Related Expenses	4,027,197	417,540	382,215	4,826,952	4,256,117
<b>Other Operating Expenses:</b>					
Amortization	11,833	366	-	12,199	65,090
Professional and Contractual Services	97,139	3,797	25,635	126,571	150,846
Office Supplies	13,153	2,536	158	15,847	34,216
Program Supplies	287,079	-	-	287,079	413,566
Telephone	58,970	3,846	1,282	64,098	59,100
Postage and Shipping	107	1,960	618	2,685	2,562
Utilities	147,186	3,004	-	150,190	151,109
Building Repairs and Maintenance	66,134	1,364	682	68,180	236,413
Insurance	145,308	9,375	1,562	156,245	139,405
Office Rent and Lease	-	-	-	-	3,162
Vehicle and Equipment Rental and Maintenance	171,113	14,879	-	185,992	188,149
Travel	7,948	437	349	8,734	23,005
Printing and Publications	2,923	919	334	4,176	1,634
Staff Training, Seminars and Conferences	14,111	8,927	5,759	28,797	10,907
National Organization and Other Dues	30,444	2,149	3,224	35,817	30,173
Advertising	-	-	3,346	3,346	1,378
Interest, Bank and Credit Card Fees	71,474	6,638	1,872	79,984	72,540
Depreciation	452,490	13,995	-	466,485	457,447
Donated Facilities	1,250,195	-	-	1,250,195	1,036,750
Employee Expenses and Miscellaneous	89,304	18,977	3,349	111,630	68,060
Loss on disposal of assets	5,876	-	-	5,876	-
In-Kind Expenses	1,511,226	-	30,841	1,542,067	1,273,148
<b>Total Expenses</b>	<b>\$ 8,461,210</b>	<b>\$ 510,709</b>	<b>\$ 461,226</b>	<b>\$ 9,433,145</b>	<b>\$ 8,674,777</b>

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements.

## Boys & Girls Clubs of San Antonio

### Consolidated Statements of Cash Flows Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u> (Restated)
<b>Cash Flows From Operating Activities:</b>		
Change in Net Assets	\$ 50,577	\$ (1,812,074)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	466,485	457,447
Amortization	12,198	52,280
Donated Facilities Leases	-	1,036,750
Loss on Disposal of Fixed Assets		-
(Increase) Decrease in:		
Government Grants and Other Receivables	(58,821)	68,079
Pledges Receivable	452,575	180,610
Prepaid Expenses and Deposits	(29,114)	(8,688)
Charitable Remainder Trust	-	2,364,401
Increase (Decrease) in:		
Trade Accounts Payable	(962)	(80,933)
Accrued Wages and Other Liabilities	146,031	(141,848)
<b>Net Cash Provided by Operating Activities</b>	<u>1,038,969</u>	<u>2,116,024</u>
<b>Cash Flows From Investing Activities:</b>		
Purchase of Property and Equipment	<u>(1,353,836)</u>	<u>(283,953)</u>
<b>Net Cash Used by Investing Activities</b>	<u>(1,353,836)</u>	<u>(283,953)</u>
<b>Net Increase (Decrease) in Cash</b>	<b>(314,867)</b>	1,832,071
Cash, Beginning of Year	<u>5,059,532</u>	<u>3,227,461</u>
<b>Cash, End of Year</b>	<b>\$ <u>4,744,665</u></b>	<b>\$ <u>5,059,532</u></b>
<b>Supplemental Disclosures:</b>		
Interest Paid	<u>\$ 70,128</u>	<u>\$ 70,128</u>

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