



Sharing Faith. Hope. Love.

July 2, 2024g

Executive Director
Leesa Stephens

Honorable Shane Britton
Brown County Judge
200 South Broadway, Room 111
Brownwood, TX 76801

Associate Director &
Financial Aid
Specialist
Heather Thomas

Food Resource
Manager
Ric Hardin

Volunteer
Coordinator
Stacy Walker

Resale Manager
Lisa Page

Donation Center
Manager
Becky Warren

Board Members
Linda Henderson
Linda Lemond
Dan Humeniuk
Patti Robinson
Shannon Sims
Scotty Crawford
Debra Hart
Susan Carlton
Nathan Smith
Margaret Carter
Val Hernandez
Jason McLaughlin
Rusty Roberts
Jonathan Jones
Fayenell Holaman

Dear Judge Britton and Brown County Commissioners:

The intent of this letter is to request a subsidy from Brown County for **\$7500** for the 2023-24 budget year. These funds will be used in our Direct Aid program to assist approximately 150 families with utilities and rent. We also assist with obtaining birth certificates and ID's which help when applying for jobs and securing permanent housing. Only clients who have not received financial assistance from Good Samaritan Ministries in the past **two years** will be assisted with these funds.


As a non-profit requesting taxpayer funds, we understand the concern some may have about how we use these monies. A careful look at the color-coded Vendor Report shows that our Direct Aid funds were paid *directly* to landlords, utility companies, the Brown County Clerk's office, Texas Department of Public Safety and other providers. The funds we are requesting are deposited under **#10700 Direct Aid** on our balance sheet. The amounts we paid to the various financial assistance providers can also be seen on our financials under Financial Aid: **Electric/Gas Assistance (61300), Rent/Housing Assistance (61700) and Water Utility Assistance (61900)**. None of the funds we received from Brown County in your last fiscal year went to directly to clients, nor were they used for any other purpose at Good Samaritan Ministries.

The Vendor Report shows a transaction summary of the clients we were able to assist from October 1, 2022, through June 30, 2023. We appreciate your sensitivity to client confidentiality. A record of each vendor, the type of assistance and the amount are listed. Enclosed you will also find, a Balance Sheet and Income/Expense statement from FY 2022. Our financial statements are reviewed monthly by Kathryn Isbell, CPA.

Good Samaritan Ministries has been providing limited financial assistance to needy families in Brown County since 1993. We have been blessed to receive grant funding from Brown County to help provide indigent financial assistance for many years. We hope that you will continue allowing us to work with you to serve "the least of these" in our community.

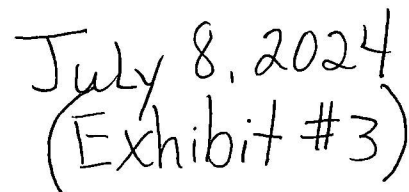
If you have any questions about our request, the services we provide, our method of delivery or any other questions related to Good Samaritan Ministries, please call us or email me at director@goodsambwd.org.

Respectfully,


Leesa Stephens
Executive Director
Cc: Jennifer Robison

PO Box 1136
305 Clark Street
Brownwood, Texas
76801
325-643-2273 office
325-641-8449 fax

office@goodsambwd.org
www.goodsambwd.org

4800


GOOD SAMARITAN MINISTRIES, INC.
(A NON-PROFIT ORGANIZATION)

COMPILED FINANCIAL STATEMENTS

DECEMBER 31, 2023

KATHRYN J. ISBELL, CPA

A PROFESSIONAL CORPORATION

www.kathrynishellcpa.com

109 N. FISK AVENUE
BROWNWOOD, TX 76801
PHONE: (325) 646-4443
FAX: (325) 646-2738

103 1/2 W. WRIGHTS AVE
COMANCHE, TX 76442
PHONE: (325) 356-2212
FAX: (325) 356-3401

January 5, 2024

To the Board and Management of
Good Samaritan Ministries, Inc.

Management is responsible for the accompanying financial statements of Good Samaritan Ministries, Inc. (a non-profit organization), which comprise the statement of assets, liabilities, and net assets – modified cash basis as of December 31, 2023, and the related statement of revenue, expenses, and other changes in net assets – modified cash basis for the one month and twelve months then ended, in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I 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 modified cash 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 ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Good Samaritan Ministries, Inc.



Kathryn J. Isbell CPA, PC

Good Samaritan Ministries, Inc
(A Non-Profit Organization)
Statement of Assets, Liabilities, and Net Assets
Modified Cash Basis
December 31, 2023

ASSETS

Current Assets

Checking/Savings

Prosperity - General Checking

10100 · Building & Renovation Fund	\$ 121,479.43
10300 · General Operating Fund	574,889.56

Total Prosperity - General Checking	696,368.99	\$ 696,368.99
--	------------	---------------

Prosperity - Direct Aid Checking

10500 · City Water Assistance Fund	10,537.83
10700 · Direct Aid	16,014.31
11100 · TXU Aid Fund	7,049.12

Total Prosperity - Energy Account Checking	33,601.26	33,601.26
---	-----------	-----------

Prosperity - Food Pantry Checking

11350 · Pig Project	16,241.85
11400 · Food for Thought	31,002.65
11500 · Food Pantry Fund	306,503.71
11600 · Deer Project Processing	25,255.57
11700 · Homebound/Mobile Food Programs	24,397.46

Total Prosperity - Food Pantry Checking	403,401.24	403,401.24
--	------------	------------

Prosperity - Emergency Food & Shelter

79.50

13502 · Prosperity General Funds CD #6527

13,380.50

13501 · Prosperity General Funds CD #0139

154,566.12

13550 · Texas Bank Food Pantry Funds CD

8,663.87

13850 · CNB CD (Food)

38,721.64

Total Checking/Savings

1,348,783.12

Total Current Assets

1,348,783.12

Good Samaritan Ministries, Inc
(A Non-Profit Organization)
Statement of Assets, Liabilities, and Net Assets
Modified Cash Basis
December 31, 2023

Fixed Assets		
15300 · Automobiles	20,794.00	
15600 · Furniture, Fixtures & Equipment	96,600.00	
15100 · Buildings & Improvements	962,180.00	
15000 · Land	30,000.00	
15990 · Accumulated Depreciation	(438,260.00)	
Total Fixed Assets	<u>671,314.00</u>	
TOTAL ASSETS		<u><u>\$ 2,020,097.12</u></u>
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
25000 · Sales Tax Payable	\$ 2,204.79	
Total Current Liabilities	<u>\$ 2,204.79</u>	
Total Liabilities		2,204.79
Net Assets		
Without Donor Restrictions		
Undesignated	1,411,945.39	
Board Designated	121,479.43	
Total Net Assets Without Restrictions	<u>1,533,424.82</u>	
With Donor Restrictions		<u>484,467.51</u>
Total Net Assets		<u>2,017,892.33</u>
TOTAL LIABILITIES & NET ASSETS		<u><u>\$ 2,020,097.12</u></u>

Good Samaritan Ministries, Inc
(A Non-Profit Organization)
Statement of Revenues, Expenses, and Other Changes in Net Assets
Modified Cash Basis
For the One Month and Twelve Months Ended December 31, 2023

	Current Month			Year - to - Date		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues						
Direct Public Support						
Contributions - Churches						
40240 · Restricted- Direct Aid	0.00	0.00	0.00	0.00	4,800.00	4,800.00
40250 · Restricted- Food	0.00	0.00	0.00	0.00	1,613.00	1,613.00
40290 · Unrestricted	8,988.37	0.00	8,988.37	109,290.19	0.00	109,290.19
Total Contributions - Churches	<u>8,988.37</u>	<u>0.00</u>	<u>8,988.37</u>	<u>109,290.19</u>	<u>6,413.00</u>	<u>115,703.19</u>
Contributions - Individ/Bus						
40310 · Designated- Building Project	468.00	0.00	468.00	1,523.00	0.00	1,523.00
40330 · Restricted- Children	0.00	0.00	0.00	0.00	1,908.29	1,908.29
40340 · Restricted- Direct Aid	0.00	100.00	100.00	0.00	47,515.65	47,515.65
40350 · Restricted- Food	0.00	11,762.41	11,762.41	0.00	127,839.33	127,839.33
40390 · Unrestricted	36,675.00	0.00	36,675.00	156,318.72	0.00	156,318.72
Total Contributions - Individ/Bus	<u>37,143.00</u>	<u>11,862.41</u>	<u>49,005.41</u>	<u>157,841.72</u>	<u>177,263.27</u>	<u>335,104.99</u>
40500 · Fundraising Events	0.00	0.00	0.00	0.00	91,671.95	91,671.95
Grants						
40730 · Restricted- Children	0.00	0.00	0.00	0.00	42,000.00	42,000.00
40750 · Restricted- Food	0.00	0.00	0.00	0.00	41,250.00	41,250.00
40800 · Grants - Government Agencies	0.00	0.00	0.00	0.00	16,800.00	16,800.00
Total Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,050.00</u>	<u>100,050.00</u>
40900 · Bequests	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Public Support	<u>46,131.37</u>	<u>11,862.41</u>	<u>57,993.78</u>	<u>267,131.91</u>	<u>375,398.22</u>	<u>642,530.13</u>
Other Support & Income						
42100 · Clothing Sales	27,577.15	0.00	27,577.15	349,431.95	0.00	349,431.95
42800 · Parking Rental	2,400.00	0.00	2,400.00	4,700.00	0.00	4,700.00
Total Other Support & Income	<u>29,977.15</u>	<u>0.00</u>	<u>29,977.15</u>	<u>354,131.95</u>	<u>0.00</u>	<u>354,131.95</u>
45000 · Interest Income	1,643.60	0.00	1,643.60	4,916.81	209.95	5,126.76
Total Revenues	<u>77,752.12</u>	<u>11,862.41</u>	<u>89,614.53</u>	<u>626,180.67</u>	<u>375,608.17</u>	<u>1,001,788.84</u>

Good Samaritan Ministries, Inc
(A Non-Profit Organization)
Statement of Revenues, Expenses, and Other Changes in Net Assets
Modified Cash Basis
For the One Month and Twelve Months Ended December 31, 2023

	Current Month			Year - to - Date		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Expenses						
Financial Aid - Adults & Families						
61000 · Bank Fees	0.00	0.00	0.00	0.00	35.00	35.00
61300 · Electric/Gas Assistance	-596.99	3,597.37	3,000.38	6,302.90	53,072.23	59,375.13
61400 · Hygiene Kit Supplies	275.00	0.00	275.00	1,882.90	0.00	1,882.90
61600 · Miscellaneous D.A.	34.00	0.00	34.00	61.00	82.00	143.00
61700 · Rent/Housing Assistance	1,534.99	200.00	1,734.99	16,526.69	5,507.00	22,033.69
61900 · Water Utility Assistance	0.00	1,290.59	1,290.59	60.66	11,267.16	11,327.82
61970 · Payroll	705.00	0.00	705.00	6,325.50	0.00	6,325.50
61980 · Payroll Tax	53.93	0.00	53.93	483.87	0.00	483.87
Total Financial Aid - Adults & Families	2,005.93	5,087.96	7,093.89	31,643.52	69,963.39	101,606.91
Financial Aid - Children						
62050 · Birth Certificates	0.00	0.00	0.00	0.00	391.00	391.00
Total Direct Aid - Children	0.00	0.00	0.00	0.00	391.00	391.00
Hunger Ministries						
63100 · Food	635.95	13,959.94	14,595.89	964.01	153,507.24	154,471.25
63120 · Food For Thought	0.00	7,942.81	7,942.81	0.00	58,664.23	58,664.23
63140 · Deer Project Program	0.00	6,892.71	6,892.71	0.00	13,013.03	13,013.03
63200 · Auto Expense	1,665.99	221.65	1,887.64	3,223.40	2,399.31	5,622.71
63210 · Continuing Education/Conf/Training	0.00	0.00	0.00	30.00	0.00	30.00
63260 · Credit Card & Convenience Fees	0.00	10.30	10.30	0.00	492.68	492.68
63300 · Dues & Subscriptions	0.00	0.00	0.00	0.00	25.00	25.00
63600 · Postage and Delivery	0.00	0.00	0.00	80.69	0.00	80.69
63700 · Repairs & Maintenance	183.15	0.00	183.15	4,196.64	587.58	4,784.22
63800 · Supplies - Food Pantry Dept	0.00	0.00	0.00	970.00	0.00	970.00
63970 · Payroll	5,756.28	0.00	5,756.28	58,092.55	0.00	58,092.55
63980 · Payroll Tax	440.36	0.00	440.36	4,444.08	0.00	4,444.08
63990 · Simple IRA Contribution	41.00	0.00	41.00	497.24	0.00	497.24
63994 · Fundraising Event Direct Expenses	0.00	0.00	0.00	13,216.85	13,637.36	26,854.21
Total Hunger Ministries	8,722.73	29,027.41	37,750.14	85,715.46	242,326.43	328,041.89

Good Samaritan Ministries, Inc
(A Non-Profit Organization)
Statement of Revenues, Expenses, and Other Changes in Net Assets
Modified Cash Basis
For the One Month and Twelve Months Ended December 31, 2023

	Current Month			Year - to - Date		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Resale Ministry						
64010 · Credit Card/Convenience Fees	436.54	0.00	436.54	5,355.19	0.00	5,355.19
64700 · Repairs & Maintenance	175.00	0.00	175.00	8,923.68	0.00	8,923.68
64800 · Supplies & Small Equipment	0.00	0.00	0.00	10,328.47	0.00	10,328.47
64970 · Payroll	13,960.85	0.00	13,960.85	132,406.63	0.00	132,406.63
64980 · Payroll Tax	1,068.05	0.00	1,068.05	10,129.13	0.00	10,129.13
64990 · Simple IRA Contribution	109.71	0.00	109.71	1,091.43	0.00	1,091.43
65400 · Utilities - Chandler Building	355.65	0.00	355.65	4,143.51	0.00	4,143.51
Total Resale Ministry	16,105.80	0.00	16,105.80	172,378.04	0.00	172,378.04
Evangelism Ministry Expenses						
67100 · Bibles & Tracts	137.10	0.00	137.10	137.10	0.00	137.10
Total Evangelism Ministry Expenses	137.10	0.00	137.10	137.10	0.00	137.10
Management & General						
71300 · Bank Service Charges	20.00	0.00	20.00	40.00	0.00	40.00
71700 · Continuing Ed/Conferen/Training	0.00	0.00	0.00	-20.00	0.00	-20.00
71800 · Credit Card/Convenience Fees	348.88	0.00	348.88	2,533.82	0.00	2,533.82
71900 · Depreciation	2,268.00	0.00	2,268.00	27,910.00	0.00	27,910.00
72000 · Dues & Memberships	0.00	0.00	0.00	1,136.15	0.00	1,136.15
72100 · Equipment Lease	281.65	0.00	281.65	3,507.72	0.00	3,507.72
72600 · Insurance	0.00	0.00	0.00	21,071.92	0.00	21,071.92
72800 · Janitorial Supplies & Services	1,019.20	0.00	1,019.20	16,040.22	0.00	16,040.22
73100 · Legal & Accounting	1,010.70	0.00	1,010.70	6,569.75	0.00	6,569.75
73500 · Office Supplies & Expense	409.81	0.00	409.81	6,589.31	0.00	6,589.31
73700 · Payroll	17,553.08	0.00	17,553.08	144,707.67	0.00	144,707.67
73800 · Payroll Tax	1,342.82	0.00	1,342.82	11,070.17	0.00	11,070.17
73900 · Simple IRA Contribution	329.49	0.00	329.49	3,899.21	0.00	3,899.21
74100 · Pest Control	0.00	0.00	0.00	1,133.00	0.00	1,133.00
74200 · Postage & Delivery	0.00	0.00	0.00	813.18	0.00	813.18
74700 · Repairs & Maintenance	335.07	0.00	335.07	5,837.74	0.00	5,837.74
74800 · Security & Alarm	108.35	0.00	108.35	1,300.20	0.00	1,300.20
75000 · Telephone & Internet	218.25	0.00	218.25	2,963.36	0.00	2,963.36
75100 · Technology Upgrades	0.00	0.00	0.00	1,122.09	0.00	1,122.09
75400 · Utilities	2,569.32	0.00	2,569.32	22,428.92	0.00	22,428.92
75700 · Volunteer Program Expense	0.00	0.00	0.00	379.98	0.00	379.98
Total Management & General	27,814.62	0.00	27,814.62	281,034.41	0.00	281,034.41

See Accountant's Compilation Report

Good Samaritan Ministries, Inc
(A Non-Profit Organization)
Statement of Revenues, Expenses, and Other Changes in Net Assets
Modified Cash Basis
For the One Month and Twelve Months Ended December 31, 2023

	<u>Current Month</u>			<u>Year - to - Date</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Fundraising Expenditures						
76100 · Event Advertising & Promotion	0.00	0.00	0.00	0.00	3,283.97	3,283.97
76200 · General Advertising & Promotion	800.00	0.00	800.00	7,707.00	0.00	7,707.00
76900 · Technology, Internet, Marketing	255.00	0.00	255.00	3,060.00	0.00	3,060.00
Total Fundraising Expenditures	<u>1,055.00</u>	<u>0.00</u>	<u>1,055.00</u>	<u>10,767.00</u>	<u>3,283.97</u>	<u>14,050.97</u>
Total Expenses	<u>55,841.18</u>	<u>34,115.37</u>	<u>89,956.55</u>	<u>581,675.53</u>	<u>315,964.79</u>	<u>897,640.32</u>
Change in Net Assets	<u>21,910.94</u>	<u>-22,252.96</u>	<u>-342.02</u>	<u>44,505.14</u>	<u>59,643.38</u>	<u>104,148.52</u>
Net Assets						
Beginning of Year				1,488,919.68	424,824.13	1,913,743.81
End of Period				<u>1,533,424.82</u>	<u>484,467.51</u>	<u>2,017,892.33</u>

SNAPSHOT

IMPACT 2023



5,000

Number of Brown County families touched with the love of Jesus in a very real, tangible ways by staff, volunteers and Good Samaritan Ministries donors.



700

Number of families served each month through the Food Pantry

400



Number of families provided financial assistance with utilities or rent



325

Number of chronically hungry students enrolled in the Food for Thought program which provides kid-friendly weekend food

60



Number of homeless/transitional persons served monthly through the Food Pantry



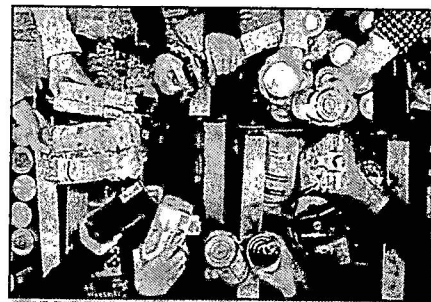
50

Number of clients assisted with clothing vouchers each month

127



Number of families served monthly by the Mobile Food Pantry partnership



300

Number of volunteers from churches, schools & businesses serving monthly

Our mission: To share the Gospel of Jesus Christ in both word and deed to all people in need in Brown County, Texas.