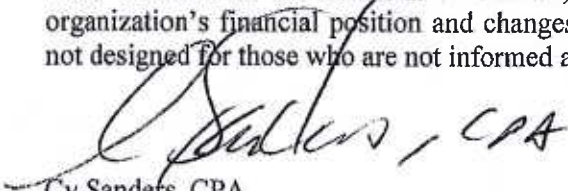


## Independent Accountant's Compilation Report

To the Board of Directors of Child Builders

Management is responsible for the accompanying financial statements of Childbuilders (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2018, and related Statement of Activities and Statement of Functional Expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by 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 of completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of on these assurance financial statements.

Management has elected to omit substantially all of the disclosures and statement of cash flows 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 and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
Cy Sanders, CPA  
Stafford, TX

January 28, 2019



**ChildBuilders**  
**Statement of Financial Position**  
**As of June 30, 2018**

**ASSETS**

Current Assets	
Cash	\$ 285,479
Accounts Receivable	19,093
Prepaid Expenses	128
Total Current Assets	<u>304,700</u>
Security Deposit - Rent	3,917
Fixed Assets	<u>26,648</u>
Total Assets	<u><u>\$ 335,265</u></u>

**LIABILITIES & NET ASSETS**

Accounts Payable and Accrued Liabilities	<u>36,761</u>
Net Assets	
Unrestricted Net Assets	233,504
Temp. Restricted Net Assets	65,000
Total Net Assets	<u>298,504</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 335,265</u></u>

**ChildBuilders**  
**Statement of Activities**  
**For the Year Ended June 30, 2018**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Contributions	\$ 314,849	\$ 65,000	\$ 379,849
Special Events	28,420		28,420
Program Service Fees	43,330		43,330
Total Revenue	386,599	65,000	451,599
Satisfaction of Program Restrictions	110,446	(110,446)	
Expiration of time restrictions	10,000	(10,000)	-
Net Assets Released from Restrictions:	120,446	(120,446)	
Total Revenue and Net Assets Relased from Restrictions	507,045	(55,446)	451,599
<b>EXPENSES</b>			
Program Services	278,773	-	278,773
Management and general	61,433	-	61,433
Fundraising	37,295	-	37,295
Total Expenses	377,501	-	377,501
<b>CHANGE IN NET ASSETS</b>			
Net assets, beginning of year	129,544	(55,446)	74,098
Prior year adjustment	103,081	120,446	223,527
Net Assets, End of year	879	-	879
	\$ 233,504	\$ 65,000	\$ 298,504

**ChildBuilders**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2018**

	Management and General	Fundraising	Program Services	TOTAL
Bank Fees	\$ 77	\$ 43	\$ 223	\$ 343
CB Database/etap	0	0	816	816
Contract Services	150	8,000	20,266	28,416
Continuing Ed_Emp Ed Ben	101	0	0	101
Copier Rental	618	524	2,065	3,207
Credit Card Fees	143	201	233	577
Dues/License	105	16	109	230
Depreciation Expense	3,487	0	0	3,487
Employee Costs	19,032	16,440	170,058	205,530
Fundraising Events	0	743	0	743
Interest Expense	2,242	0	0	2,242
Insurance	1,672	700	2,982	5,354
IT-Hardware, Software, Suppor	2,513	2,038	8,409	12,960
Meetings	270	49	126	445
Office Supplies & Expense	341	234	1,223	1,798
Occupancy	8,144	5,412	28,310	41,866
Professional Fees/Audit/990	20,527	1,526	4,554	26,607
Program Expenses	0	0	29,527	29,527
Printing	316	64	663	1,043
Postage/Delivery	33	24	-57	0
Public Relations	3	3	14	20
Subscription/Publication	577	388	1,666	2,631
Telephone	1,008	883	3,493	5,384
Travel	74	7	4,093	4,174
<b>TOTAL EXPENSES</b>	<b>\$ 61,433</b>	<b>\$ 37,295</b>	<b>\$ 278,773</b>	<b>\$ 377,501</b>