



# **Houston Recovery Center**

Sobering & Addiction Recovery Programs

## **Financial Statements**

**For the Period Ending August 31, 2023**



# Houston Recovery Center

Sobering & Addiction Recovery Programs

Statement of Financial Position

As of August 31, 2023

## ASSETS

### Current Assets

#### Checking/Savings

11005 · Operating Account BOK 1,714,752.31

11010 · Donation - Bank of Texas 6,649.15

**Total Checking/Savings 1,721,401.46**

#### Accounts Receivable

11400 · Grants Receivable 592,529.09

**Total Accounts Receivable 592,529.09**

#### Other Current Assets

12210 · Prepaid Insurance 32,990.36

13000 · Prepaid Expenses 5,557.27

13100 · Prepaid Fringe Benefits 479.70

**Total Other Current Assets 39,027.33**

**Total Current Assets 2,352,957.88**

### Fixed Assets

15000 · Furniture & Fixtures 24,622.66

15012 · Accumulated Depreciation -110,910.87

15200 · Computer Equipment & Software 33,608.31

15900 · Leasehold Improvements 4,337.37

16000 · Capital Lease 26,675.60

16400 · Vehicles 110,136.24

**Total Fixed Assets 88,469.31**

### Other Assets

17000 · Right of Use SoberingcenterLeas 493,642.23

17001 · Accumulated Amortization ROUSob -171,129.36

17002 · Right of Use Unit 250 Davis Hol 184,736.01

17003 · Accumulated AmortizationUnit250 -29,168.82

17004 · Right of Use Unit 220 Davis Hol 84,250.45

17005 · Accumulated AmortizationUnit220 -13,302.81

18600 · Other Assets 8,580.00

**Total Other Assets 557,607.70**

**TOTAL ASSETS 2,999,034.89**

## LIABILITIES & EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

20000 · Accounts Payable 19,457.16

**Total Accounts Payable 19,457.16**

##### Credit Cards

21000 · Bank of Texas - VISA 15,042.02

21250 · Bank of Texas 5833 1,556.95

**Total Credit Cards 16,598.97**

##### Other Current Liabilities

24000 · Payroll Liabilities

23000 · Salaries Payable 33,341.05

24020 · Medicare Payable 483.45

24030 · Social Security Payable 2,067.15

**Total 24000 · Payroll Liabilities 35,891.65**

24200 · Accrued Expenses 15,060.00

25800 · Deferred Grant Revenue 1,508,375.00

**Total Other Current Liabilities 1,559,326.65**

**Total Current Liabilities 1,595,382.78**

#### Long Term Liabilities

28005 · Sober Center lease Liability 335,561.35

28006 · Davis 250 Lease Liability 157,291.29

28007 · Davis 220 Lease Liability 74,130.25

**Total Long Term Liabilities 566,982.89**

Total Liabilities	2,162,365.67
Equity	
31000 · With Donor Restrictions	10,500.00
32000 · Without Donor Restrictions	795,159.63
Net Income	31,009.59
Total Equity	<u>836,669.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,999,034.89</u></u>

Unaudited



Statement of Activities  
For the Period Ending August 31, 2023

	<u>Aug 23</u>	<u>Jul - Aug 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
43400 · Direct Public Support	392,660.00	783,841.68
46400 · Other Types of Income	3,453.61	6,519.45
<b>Total Income</b>	<u>396,113.61</u>	<u>790,361.13</u>
<b>Gross Profit</b>	396,113.61	790,361.13
<b>Expense</b>		
62100 · Professional Fees	28,787.35	58,353.80
62116 · Treatment Services	2,840.00	7,390.00
62800 · Facilities and Equipment	34,725.35	69,990.51
62801 · Office Equipment & Maintenance	2,395.07	4,968.14
63000 · Fleet Expenses	3,016.05	6,717.84
65000 · Shared Services	5,760.28	11,444.30
65001 · Supplies	9,813.40	20,027.36
65002 · Communications	9,615.42	20,356.78
65100 · Other Types of Expenses	1,250.00	1,250.00
66000 · Payroll Taxes	19,167.31	37,509.24
66001 · Fringe Benefits	25,538.71	50,997.12
67000 · Salaries	237,102.56	461,701.31
68000 · Employee program expenses	4,750.56	8,645.14
<b>Total Expense</b>	<u>384,762.06</u>	<u>759,351.54</u>
<b>Net Ordinary Income</b>	<u>11,351.55</u>	<u>31,009.59</u>
<b>Net Income</b>	<u><u>11,351.55</u></u>	<u><u>31,009.59</u></u>

**Unaudited**



Statement of Activities  
 Prior Year Comparison  
 For the Month ended August 31, 2023

	<u>Aug 23</u>	<u>Aug 22</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
43400 · Direct Public Support	392,660.00	344,712.73	13.91%
46400 · Other Types of Income	3,453.61	1,719.68	100.83%
49900 · Uncategorized Income	0.00	0.00	0.0%
<b>Total Income</b>	<u>396,113.61</u>	<u>346,432.41</u>	<u>14.34%</u>
<b>Gross Profit</b>	396,113.61	346,432.41	14.34%
<b>Expense</b>			
62100 · Professional Fees	28,787.35	29,745.10	-3.22%
62116 · Treatment Services	2,840.00	1,600.00	77.5%
62800 · Facilities and Equipment	34,725.35	29,625.74	17.21%
62801 · Office Equipment & Maintenance	2,395.07	1,743.83	37.35%
63000 · Fleet Expenses	3,016.05	6,081.02	-50.4%
65000 · Shared Services	5,760.28	3,992.36	44.28%
65001 · Supplies	9,813.40	7,648.92	28.3%
65002 · Communications	9,615.42	8,270.16	16.27%
65100 · Other Types of Expenses	1,250.00	2,783.86	-55.1%
66000 · Payroll Taxes	19,167.31	17,979.79	6.61%
66001 · Fringe Benefits	25,538.71	21,111.70	20.97%
67000 · Salaries	237,102.56	235,709.33	0.59%
68000 · Employee program expenses	4,750.56	4,217.37	12.64%
<b>Total Expense</b>	<u>384,762.06</u>	<u>370,509.18</u>	<u>3.85%</u>
<b>Net Ordinary Income</b>	<u>11,351.55</u>	<u>-24,076.77</u>	<u>147.15%</u>
<b>Net Income</b>	<u><u>11,351.55</u></u>	<u><u>-24,076.77</u></u>	<u><u>147.15%</u></u>



# Houston Recovery Center

Sobering & Addiction Recovery Programs

## Statement of Cash Flows

As of August 31, 2023

	<u>Jul 23</u>	<u>Jul-Aug 23</u>
<b>OPERATING ACTIVITIES</b>		
Net Income	11,351.55	31,009.59
Adjustments to reconcile Net Income to net cash provided by operations:		
11400 · Grants Receivable	-87,501.84	-21,778.59
12210 · Prepaid Insurance	4,518.37	3,588.74
13000 · Prepaid Expenses	2,890.67	-4,890.57
13100 · Prepaid Fringe Benefits	239.85	-239.85
20000 · Accounts Payable	-28,325.21	-15,850.31
21000 · Bank of Texas - VISA	7,519.17	14,015.21
21250 · Bank of Texas 5833	546.42	1,297.93
24000 · Payroll Liabilities:23000 · Salaries Payable	-83,089.49	-152,115.42
24000 · Payroll Liabilities:24020 · Medicare Payable	-1,204.79	-2,205.72
24000 · Payroll Liabilities:24030 · Social Security Payable	-5,151.54	-9,431.16
24000 · Payroll Liabilities:24071 · 401K Contributions		-1,334.13
24000 · Payroll Liabilities:24100 · Accrued Payroll Costs Other		-770.08
24200 · Accrued Expenses	11,860.00	12,720.00
25800 · Deferred Grant Revenue	-150,837.50	1,508,375.00
Net cash provided by Operating Activities	<u>-317,184.34</u>	<u>1,362,390.64</u>
<b>INVESTING ACTIVITIES</b>		
15012 · Accumulated Depreciation	1,523.25	3,046.50
17001 · Accumulated Amortization ROUSob	6,581.90	13,163.80
17003 · Accumulated AmortizationUnit250	4,861.47	9,722.94
17005 · Accumulated AmortizationUnit220	2,217.15	4,434.30
Net cash provided by Investing Activities	<u>15,183.77</u>	<u>30,367.54</u>
<b>FINANCING ACTIVITIES</b>		
28005 · Sober Center lease Liability	-6,165.26	-12,304.94
28006 · Davis 250 Lease Liability	-4,492.71	-8,966.78
28007 · Davis 220 Lease Liability	-2,131.43	-4,254.02
Net cash provided by Financing Activities	<u>-12,789.40</u>	<u>-25,525.74</u>
Net cash increase for period	-314,789.97	1,367,232.44
Cash at beginning of period	2,036,191.43	354,169.02
Cash at end of period	<u><u>1,721,401.46</u></u>	<u><u>1,721,401.46</u></u>

Unaudited



# Houston Recovery Center

Sobering & Addiction Recovery Programs

## Aged Accounts Receivable

As of August 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>COH Department of Health &amp; Human Services</b>						
Frontline Expansion	11,617.62	0.00	10,561.56	14,998.41	0.00	37,177.59
Frontline Project	11,222.93	0.00	26,880.76	0.00	0.00	38,103.69
RSS Multicenters	0.00	0.00	0.00	0.00	10,905.32	10,905.32
<b>Total COH Department of Health &amp; Human Services</b>	<b>22,840.55</b>	<b>0.00</b>	<b>37,442.32</b>	<b>14,998.41</b>	<b>10,905.32</b>	<b>86,186.60</b>
Harris Center for Mental Health	5,443.51	0.00	6,635.30	0.00	0.00	12,078.81
Harris County ARPA	80,860.99	0.00	72,079.92	90,703.95	0.00	243,644.86
Harris County Precinct 2	7,401.25	0.00	7,041.80	0.00	27,780.45	42,223.50
HCCSCD	8,224.26	0.00	4,675.60	0.00	0.00	12,899.86
<b>Health &amp; Human Services Commission</b>						
RSS-CBO	18,500.39	0.00	18,824.11	0.00	0.00	37,324.50
<b>Total Health &amp; Human Services Commission</b>	<b>18,500.39</b>	<b>0.00</b>	<b>18,824.11</b>	<b>0.00</b>	<b>0.00</b>	<b>37,324.50</b>
HRI	2,816.66	0.00	2,816.66	0.00	0.00	5,633.32
Reintegration Court	9,533.68	0.00	5,792.76	0.00	0.00	15,326.44
<b>SAMHSA</b>						
TCE-HIV High Risk Population	45,763.00	0.00	0.00	0.00	0.00	45,763.00
<b>Total SAMHSA</b>	<b>45,763.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,763.00</b>
<b>Texas Targeted Opioid Response</b>						
State Opioid Response SOR	42,431.37	0.00	49,016.83	0.00	0.00	91,448.20
<b>Total Texas Targeted Opioid Response</b>	<b>42,431.37</b>	<b>0.00</b>	<b>49,016.83</b>	<b>0.00</b>	<b>0.00</b>	<b>91,448.20</b>
<b>TOTAL</b>	<b>243,815.66</b>	<b>0.00</b>	<b>204,325.30</b>	<b>105,702.36</b>	<b>38,685.77</b>	<b>592,529.09</b>
	41.1%	0.0%	34.5%	17.8%	6.5%	





Aged Accounts Payable

As of Aug 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advantage Financial Services	430.84	0.00	0.00	0.00	0.00	430.84
ALCOPRO	204.00	0.00	0.00	0.00	0.00	204.00
Baylor College of Medicine	1,609.75	0.00	0.00	0.00	0.00	1,609.75
Brandview	1,099.99	0.00	0.00	0.00	0.00	1,099.99
Carlton Freeney	0.00	481.00	0.00	0.00	0.00	481.00
Center for Recovery and Wellness Resource	2,600.00	0.00	0.00	0.00	0.00	2,600.00
Dykeba Bryant	528.00	0.00	0.00	0.00	0.00	528.00
Houston Area Community Services, Inc.	2,370.41	0.00	0.00	0.00	0.00	2,370.41
ImageFirst	697.23	0.00	0.00	0.00	0.00	697.23
M. E. Technology	1,200.00	0.00	0.00	0.00	0.00	1,200.00
Party Sober HTX Inc	0.00	500.00	0.00	0.00	0.00	500.00
Pitney Bowes Refill	133.18	0.00	0.00	0.00	0.00	133.18
ProStar Services Inc. DBA Parks Coffee	586.91	0.00	0.00	0.00	0.00	586.91
Staples	744.26	207.43	0.00	0.00	0.00	951.69
Stewart Organization	1,123.30	0.00	0.00	0.00	0.00	1,123.30
Verizon Wireless	1,425.44	0.00	0.00	0.00	0.00	1,425.44
Via Positiva LLC	2,500.00	0.00	0.00	0.00	0.00	2,500.00
Wex Bank	759.67	0.00	0.00	0.00	0.00	759.67
Willie Grimes Jr	255.75	0.00	0.00	0.00	0.00	255.75
<b>TOTAL</b>	<b>18,268.73</b>	<b>1,188.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,457.16</b>