

**SAMARITAN'S PURSE**  
Consolidated Statement of Financial Position  
December 31, 2018  
(With Comparative Totals for 2017)

<u><b>Assets</b></u>	<u><b>2018</b></u>	<u><b>2017</b></u> <u><b>As Adjusted</b></u>
Current assets:		
Cash and cash equivalents:		
Available for ministries	\$ 10,854,974	\$ 8,539,982
Held for donor-restricted ministry purposes	206,035,042	221,498,205
Investments:		
Available for ministries	186,339,736	159,287,835
Held for donor-restricted ministry purposes	14,076,384	38,252,450
Planned giving program	7,133,780	7,252,146
Grants receivable	9,073,607	9,961,363
Other current assets	21,334,122	19,262,149
Inventories	56,364,752	47,742,141
Total current assets	<u>511,212,397</u>	<u>511,796,271</u>
Noncurrent assets:		
Planned giving program investments	32,813,589	31,746,942
Endowment investments	1,110,796	1,106,559
Other noncurrent assets	760,601	711,927
Property and equipment, net of accumulated depreciation	162,405,195	132,848,630
Total noncurrent assets	<u>197,090,181</u>	<u>166,414,058</u>
Total assets	<u><u>\$ 708,302,578</u></u>	<u><u>\$ 678,210,329</u></u>
 <u><b>Liabilities and Net Assets</b></u>		
Current liabilities:		
Accounts payable - suppliers	\$ 20,110,979	\$ 17,786,062
Accrued expenses	11,786,978	7,321,336
Current portion of planned giving program obligations	7,133,780	7,252,146
Total current liabilities	<u>39,031,737</u>	<u>32,359,544</u>
Noncurrent liabilities:		
Planned giving program obligations	19,574,666	18,366,490
Total noncurrent liabilities	<u>19,574,666</u>	<u>18,366,490</u>
Total liabilities	<u>58,606,403</u>	<u>50,726,034</u>
Net assets:		
Without donor restrictions:		
Designated by governing board	60,628,356	57,286,883
Represented by property and equipment	162,405,195	132,848,630
General	165,018,209	137,060,595
Total without donor restrictions	<u>388,051,760</u>	<u>327,196,108</u>
With donor restrictions:		
Ministry purpose restrictions	260,637,406	299,281,178
Perpetual in nature	1,007,009	1,007,009
Total with donor restrictions	<u>261,644,415</u>	<u>300,288,187</u>
Total net assets	<u>649,696,175</u>	<u>627,484,295</u>
Total liabilities and net assets	<u><u>\$ 708,302,578</u></u>	<u><u>\$ 678,210,329</u></u>

See accompanying notes.

**SAMARITAN'S PURSE**  
Consolidated Statement of Activities  
For the Year Ended December 31, 2018  
(With Comparative Totals for 2017)

	2018			2017
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Total</u>
Support and revenue:				
Contributions	\$ 245,815,909	\$ 202,609,270	\$ 448,425,179	\$ 551,837,743
Contributed goods and services	15,388,943	239,369,730	254,758,673	238,849,006
Investment income	4,230,789	22,769	4,253,558	4,000,053
Change in value of annuities and trusts	(1,963,140)	(41,370)	(2,004,510)	1,095,321
Other income	3,304,586	323,405	3,627,991	5,041,467
Total support and revenue	<u>266,777,087</u>	<u>442,283,804</u>	<u>709,060,891</u>	<u>800,823,590</u>
Reclassifications:				
Assessment against restricted contributions	12,704,339	(12,704,339)	-	-
Satisfaction of program and property restrictions	468,223,237	(468,223,237)	-	-
Total reclassifications	<u>480,927,576</u>	<u>(480,927,576)</u>	<u>-</u>	<u>-</u>
Expenses:				
Ministry expenses:				
Emergency relief	102,425,556	-	102,425,556	119,462,053
Community development ministry	117,320,046	-	117,320,046	59,527,962
Medical ministry	37,013,998	-	37,013,998	45,401,110
Children's ministry-Operation				
Christmas Child	300,851,181	-	300,851,181	266,615,897
Children's ministry-other	7,598,874	-	7,598,874	7,509,588
Christian education	31,662,937	-	31,662,937	33,044,733
Other ministry services	6,184,625	-	6,184,625	3,233,591
Total ministry expenses	<u>603,057,217</u>	<u>-</u>	<u>603,057,217</u>	<u>534,794,934</u>
Supporting activities:				
Fund raising	50,156,042	-	50,156,042	46,539,304
General and administrative	33,635,752	-	33,635,752	29,585,875
Total expenses	<u>686,849,011</u>	<u>-</u>	<u>686,849,011</u>	<u>610,920,113</u>
Increase (decrease) in net assets	60,855,652	(38,643,772)	22,211,880	189,903,477
Net assets at beginning of year	<u>327,196,108</u>	<u>300,288,187</u>	<u>627,484,295</u>	<u>437,580,818</u>
Net assets at end of year	<u>\$ 388,051,760</u>	<u>\$ 261,644,415</u>	<u>\$ 649,696,175</u>	<u>\$ 627,484,295</u>

See accompanying notes.

**SAMARITAN'S PURSE**  
Consolidated Statement of Functional Expenses  
For The Year Ended December 31, 2018  
(With Comparative Totals for 2017)

	<b>2018</b>				<b>2017</b>
	<b>Ministry expenses</b>	<b>Fund raising</b>	<b>General and administrative</b>	<b>Total</b>	<b>Total</b>
Grants	\$ 54,888,440	\$ -	\$ -	\$ 54,888,440	\$ 18,372,204
Contributed goods and services	253,230,857	72	42,046	253,272,975	229,548,357
Direct materials/project costs	98,182,093	186,680	51,033	98,419,806	87,799,510
Employment	99,695,125	23,976,423	21,028,449	144,699,997	137,391,739
Contracted services	12,331,056	1,773,626	1,407,658	15,512,340	17,584,724
Vehicle maintenance and repairs	6,652,826	102,915	56,848	6,812,589	6,875,207
Travel - staff	24,843,325	3,772,045	1,214,814	29,830,184	27,003,485
Ministry and missionary aircraft	7,262,652	160,815	279,538	7,703,005	10,114,165
Supplies	2,911,063	137,209	1,115,275	4,163,547	4,485,260
Telecommunications	2,561,731	447,420	777,264	3,786,415	4,451,344
Postage and shipping	5,298,591	4,246,884	316,241	9,861,716	8,147,907
Printing and broadcast	5,768,073	8,447,692	875,197	15,090,962	15,621,143
Buildings and equipment	10,714,452	750,811	3,748,893	15,214,156	15,131,514
Depreciation	11,944,558	2,676,765	2,453,701	17,075,024	16,859,490
Other	6,772,375	3,476,685	268,795	10,517,855	11,534,064
Total expenses	<u>\$ 603,057,217</u>	<u>\$ 50,156,042</u>	<u>\$ 33,635,752</u>	<u>\$ 686,849,011</u>	<u>\$ 610,920,113</u>

See accompanying notes.

**SAMARITAN'S PURSE**  
**Consolidated Statement of Cash Flows**  
**For the Year Ended December 31, 2018**  
**(With Comparative Totals for 2017)**

	<u><b>2018</b></u>	<u><b>2017</b></u>
Cash flows from operating activities:		
Increase in net assets	\$ 22,211,880	\$ 189,903,477
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	17,075,024	16,859,490
(Gain) loss on disposition of property	(472,944)	745,503
Loss on sale of investments	173,135	344,528
Property and equipment contributions received	(457,565)	(78,003)
Contributions of other assets received and held for sale	(781,376)	(2,855,974)
Adjustment of planned giving obligations	1,113,144	1,757,663
Unrealized (gain) loss on investments	3,131,094	(2,568,805)
Increase in value of other assets	(48,674)	(34,864)
Net change in:		
Grants receivable	887,756	(409,388)
Other assets	(1,290,597)	(3,268,987)
Inventories	(8,622,611)	(11,209,540)
Accounts payable-suppliers	622,790	(833,051)
Accrued expenses	4,465,642	(2,881,800)
Net cash provided by operating activities	<u><b>38,006,698</b></u>	<u><b>185,470,249</b></u>
Cash flows from investing activities:		
Proceeds from sale of property and equipment	658,984	523,059
Proceeds from sale of investments	51,293,652	86,692,897
Purchase of investments	(55,526,055)	(179,523,800)
Increase in planned giving program assets	(2,900,179)	(2,461,245)
Capital expenditures	(44,657,937)	(23,462,128)
Net cash used by investing activities	<u><b>(51,131,535)</b></u>	<u><b>(118,231,217)</b></u>
Cash flows from financing activities:		
Proceeds from planned giving program contracts	2,214,813	2,083,523
Payments of planned giving program contracts	(2,238,147)	(2,122,589)
Net cash used by financing activities	<u><b>(23,334)</b></u>	<u><b>(39,066)</b></u>
Net increase (decrease) in cash and cash equivalents	(13,148,171)	67,199,966
Cash and cash equivalents - beginning of year	<u><b>230,038,187</b></u>	<u><b>162,838,221</b></u>
Cash and cash equivalents - end of year	<u><b>\$ 216,890,016</b></u>	<u><b>\$ 230,038,187</b></u>
Non cash investing and financing activities:		
Capital expenditures in accounts payable-suppliers	<u><b>\$ 1,702,127</b></u>	<u><b>\$ 316,376</b></u>
Cash and cash equivalents:		
Available for ministries	\$ 10,854,974	\$ 8,539,982
Held for donor-restricted ministry purposes	206,035,042	221,498,205
Total cash and cash equivalents	<u><b>\$ 216,890,016</b></u>	<u><b>\$ 230,038,187</b></u>

See accompanying notes.