

SAN ANTONIO ESTATE PLANNERS COUNCIL

FINANCIAL STATEMENTS

June 30, 2021 and 2020

SAN ANTONIO ESTATE PLANNERS COUNCIL

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
San Antonio Estate Planners Council  
San Antonio, Texas

Management is responsible for the accompanying financial statements of San Antonio Estate Planners Council (a nonprofit organization), which comprise the statements of financial position—tax basis as of June 30, 2021 and 2020, and the related statements of activities—tax basis for the years then ended in accordance with the tax basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the tax 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 tax basis of accounting. 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.

*Weillbacher & Associates, P.C.*

San Antonio, Texas  
August 18, 2021

**SAN ANTONIO ESTATE PLANNERS COUNCIL**  
**Statements of Financial Position—Tax Basis**  
**As of June 30,**

**ASSETS**

|                                      | <u>2021</u>              | <u>2020</u>              |
|--------------------------------------|--------------------------|--------------------------|
| <b>CURRENT ASSETS</b>                |                          |                          |
| Broadway Bank - Checking             | \$ 96,719                | \$ 118,498               |
| Broadway Bank - Docket Call Checking | 19,749                   | 24,824                   |
| Prepaid Expenses                     | 5,000                    | 0                        |
|                                      | <hr/>                    | <hr/>                    |
| <b>TOTAL CURRENT ASSETS</b>          | <u>121,468</u>           | <u>143,322</u>           |
| <b>TOTAL ASSETS</b>                  | <u><u>\$ 121,468</u></u> | <u><u>\$ 143,322</u></u> |

**NET ASSETS**

|                         |                          |                          |
|-------------------------|--------------------------|--------------------------|
| <b>NET ASSETS</b>       |                          |                          |
| Unrestricted Net Assets | <u>121,468</u>           | <u>143,322</u>           |
| <b>TOTAL NET ASSETS</b> | <u><u>\$ 121,468</u></u> | <u><u>\$ 143,322</u></u> |

**SAN ANTONIO ESTATE PLANNERS COUNCIL**  
**Statements of Activities–Tax Basis**  
**Fiscal Years Ended June 30,**

|  | <u>2021</u>       | <u>2020</u>       |
|--|-------------------|-------------------|
| <b>REVENUES</b>                            |                   |                   |
| Membership Dues                            | \$ 275            | \$ 77,659         |
| Refund of Deposit                          | 1,000             | 0                 |
| <b>TOTAL REVENUE</b>                       | <u>1,275</u>      | <u>77,659</u>     |
| <b>EXPENSES</b>                            |                   |                   |
| Administrative Services                    | 14,113            | 15,396            |
| Credit Card Fees                           | 1,978             | 4,817             |
| Charitable Contributions                   | 700               | 400               |
| Conferences                                | 274               | 3,963             |
| Kick-off Party Expenses                    | 0                 | 8,491             |
| Luncheon - Meal Expenses                   | 0                 | 32,499            |
| Networking                                 | 0                 | 634               |
| Office Expenses                            | 1,180             | 752               |
| Professional Ed/Registration               | 1,109             | 1,356             |
| Professional Fees                          | 1,800             | 1,800             |
| Website                                    | 1,975             | 2,125             |
| <b>TOTAL EXPENSES</b>                      | <u>23,129</u>     | <u>72,233</u>     |
| <b>NET INCREASE (DECREASE)</b>             | <u>(21,854)</u>   | <u>5,426</u>      |
| <b>OTHER INCOME &amp; (EXPENSES)</b>       |                   |                   |
| <b>DOCKET CALL</b>                         |                   |                   |
| Fee Income                                 | 0                 | 98,272            |
| Sponsorships                               | 0                 | 25,500            |
| Continuing Education Fees                  | 0                 | (590)             |
| Credit Card Fees                           | 0                 | (6,096)           |
| Facility                                   | 0                 | (55,334)          |
| Printed Materials                          | 0                 | (14,638)          |
| Speaker Expenses                           | 0                 | (1,529)           |
| Supplies                                   | 0                 | (1,620)           |
| <b>TOTAL DOCKET CALL</b>                   | <u>0</u>          | <u>43,965</u>     |
| <b>TOTAL OTHER INCOME &amp; (EXPENSES)</b> | <u>0</u>          | <u>43,965</u>     |
| <b>INCREASE (DECREASE) IN NET ASSETS</b>   | (21,854)          | 49,391            |
| <b>NET ASSETS, JUNE 30, 2020 and 2019</b>  | <u>143,322</u>    | <u>93,931</u>     |
| <b>NET ASSETS, JUNE 30, 2021 and 2020</b>  | <u>\$ 121,468</u> | <u>\$ 143,322</u> |