

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

December 31, 2014

Children's Bereavement Center of South Texas
Profit & Loss Budget vs. Actual
 January through December 2014

	<u>Jan - Dec 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Temp restricted funds released	66,822	75,000	-8,178	89%
Grants and Foundations	553,500	300,000	253,500	185%
Public Contributions	465,582	358,200	107,382	130%
Program Fees	15,059	12,000	3,059	125%
Event Income	188,473	170,000	18,473	111%
Interest Income	993			
Unrealized gain on investments	20,165			
In-kind Materials/Services	159,905	70,000	89,905	228%
Total Income	<u>1,470,499</u>	<u>985,200</u>	<u>485,299</u>	<u>149%</u>
Expense				
Employee Expense	771,245	730,200	41,045	106%
Depreciation Expense	120,000	120,000	0	100%
Dues, Fees & Subscriptions	16,843	14,700	2,143	115%
Rent	1,390			
Equipment Expense	15,377	13,200	2,177	116%
Insurance - Liability	14,511	14,000	511	104%
Marketing/PR	55,801	74,000	-18,199	75%
Postage & Shipping	7,189	8,000	-811	90%
Printing & Publications	33,064	30,000	3,064	110%
Professional Fees	58,478	62,000	-3,522	94%
Contractual Services	1,005			
Profess. Devel./Meeting Expense	25,621	18,000	7,621	142%
Repairs & Maintenance	33,008	27,000	6,008	122%
Supplies and Food	41,406	34,400	7,006	120%
Telephone	8,648	10,000	-1,352	86%
Travel, Transp., Meals, Lodging	16,171	21,400	-5,229	76%
Uncollectable Pledges	5,900	5,000	900	118%
Utilities	13,362	12,000	1,362	111%
Student Stipends	22,786	29,000	-6,214	79%
In-kind Materials/Services Ofst	159,905	70,000	89,905	228%
Total Expense	<u>1,421,710</u>	<u>1,292,900</u>	<u>128,810</u>	<u>110%</u>
Net Surplus/(Deficit)	<u><u>48,789</u></u>	<u><u>-307,700</u></u>	<u><u>356,489</u></u>	<u><u>-16%</u></u>

Children's Bereavement Center of South Texas
Statement of Financial Position
as of December 31, 2014

Assets

Cash and Equivalents	
Cash in Banks	362,635
CDs and MM Funds	425,486
Merrill Lynch	116,485
Total Cash and Equivalents	<u>904,606</u>
Pledges and Grant Receivables	<u>160,311</u>
Other Assets	
Prepaid Insurance and Other	20,591
Investments	771,896
Undeposited Funds	29,502
Security Deposit - PEO	12,500
Total Other Assets	<u>834,489</u>
Fixed Assets	
Land	107,832
Building	2,014,109
Furnishings, Equipment, and Other	561,701
Accumulated Depreciation	<u>(615,376)</u>
Total Fixed Assets	<u>2,068,266</u>
Total Assets	<u><u>3,967,674</u></u>

Liabilities and Net Assets

Liabilities	
Accounts Payable	5,290
Deferred Income	93,650
Accrued Vacation Payable	7,542
Payroll Liabilities	40,648
Total Liabilities	<u>147,130</u>
Net Assets	
Unrestricted Net Assets	3,186,867
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	84,890
Excess of Revenue over Expenses	48,787
Total Net Assets	<u>3,820,544</u>
Total Liabilities and Net Assets	<u><u>3,967,674</u></u>

Children's Bereavement Center of South Texas
Statement of Functional Expenses
January through December 2014

	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL
	Children	Outreach	Total	Fundraising	Management		
Employee Expense	396,908	199,975	596,883	106,959	67,403	174,362	771,245
Depreciation Expense	108,000	6,000	114,000	3,000	3,000	6,000	120,000
Dues, Fees & Subscriptions	6,498	3,947	10,445	2,630	3,768	6,398	16,843
Rent	1,251	70	1,321	35	35	70	1,391
Equipment Expense	9,026	3,610	12,636	2,138	603	2,741	15,377
Insurance - Liability	7,012	5,144	12,156	1,483	872	2,355	14,511
Marketing/PR	34,012	8,850	42,862	1,401	11,538	12,939	55,801
Postage & Shipping	3,101	2,435	5,536	1,253	400	1,653	7,189
Printing & Publications	20,136	6,106	26,242	5,256	1,566	6,822	33,064
Professional Fees	26,931	21,941	48,872	5,684	3,922	9,606	58,478
Contractual Services	251	251	502	251	251	502	1,004
Profess. Devel./Meeting Expense	11,613	7,671	19,284	3,139	3,199	6,338	25,622
Repairs & Maintenance	28,870	2,241	31,111	1,017	880	1,897	33,008
Supplies and Food	34,315	4,667	38,982	1,293	1,131	2,424	41,406
Telephone	4,602	2,605	7,207	928	512	1,440	8,647
Travel, Transp., Meals, Lodging	13,752	2,039	15,791	230	150	380	16,171
Uncollectable Pledges	0	0	0	0	5,900	5,900	5,900
Utilities	11,570	964	12,534	459	370	829	13,363
Student Stipends	22,786	0	22,786	0	0	0	22,786
In-kind Materials/Services Ofst	154,705	1,032	155,737	4,168	0	4,168	159,905
TOTAL	895,339	279,548	1,174,887	141,324	105,500	246,824	1,421,711
Program:Support Ratio	63.0%	19.7%	82.6%	9.9%	7.4%	17.4%	100.0%