

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

November 30, 2014

Children's Bereavement Center of South Texas
Statement of Financial Position
as of November 30, 2014

Assets

Cash and Equivalents	
Cash in Banks	214,585
CDs and MM Funds	425,463
Merrill Lynch	116,483
Total Cash and Equivalents	<u>756,531</u>
Pledges and Grant Receivables	204,847
Other Assets	
Prepaid Insurance and Other	18,892
Investments	769,741
Security Deposit - PEO	12,500
Total Other Assets	<u>801,133</u>
Fixed Assets	
Land	107,832
Building	1,904,109
Furnishings, Equipment, and Other	561,701
Accumulated Depreciation	(495,376)
Total Fixed Assets	<u>2,078,266</u>
Total Assets	<u><u>3,840,777</u></u>

Liabilities and Net Assets

Liabilities	
Accounts Payable	11,102
Deferred Income	88,250
Accrued Vacation Payable	4,665
Payroll Liabilities	275
Total Liabilities	<u>104,292</u>
Net Assets	
Unrestricted Net Assets	3,186,258
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	87,169
Excess of Revenue over Expenses	(36,941)
Total Net Assets	<u>3,736,486</u>
Total Liabilities and Net Assets	<u><u>3,840,777</u></u>

Children's Bereavement Center of South Texas

Budget vs. Actual

January through November 2014

	<u>Jan - Nov 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Temp restricted funds released	64,543	68,750	-4,207	94%
Grants and Foundations	471,895	216,500	255,395	218%
Public Contributions	321,566	213,200	108,366	151%
Program Fees	14,234	11,000	3,234	129%
Event Income	188,533	170,000	18,533	111%
Interest Income	969			
Unrealized gain on investments	20,165			
In-kind Materials/Services	13,200			
Total Income	<u>1,095,105</u>	<u>679,450</u>	<u>415,655</u>	<u>161%</u>
Expense				
Employee Expense	669,097	645,900	23,197	104%
Depreciation Expense	110,000	110,000	0	100%
Dues, Fees & Subscriptions	15,243	13,600	1,643	112%
Rent	1,262			
Equipment Expense	14,795	12,300	2,495	120%
Insurance - Liability	12,810	12,815	-5	100%
Marketing/PR	55,460	69,300	-13,840	80%
Postage & Shipping	7,051	6,000	1,051	118%
Printing & Publications	32,479	29,300	3,179	111%
Professional Fees	51,693	59,000	-7,307	88%
Contractual Services	1,005			
Profess. Devel./Meeting Expense	23,488	17,500	5,988	134%
Repairs & Maintenance	29,582	25,000	4,582	118%
Supplies and Food	38,075	30,800	7,275	124%
Telephone	7,751	9,100	-1,349	85%
Travel, Transp., Meals, Lodging	14,891	20,000	-5,109	74%
Utilities	12,503	10,800	1,703	116%
Student Stipends	21,661	26,925	-5,264	80%
In-kind Materials/Services Ofst	13,200			
Total Expense	<u>1,132,046</u>	<u>1,098,340</u>	<u>33,706</u>	<u>103%</u>
Net Surplus/(Deficit)	\$ (36,941)	\$ (418,890)	381,949	9%

Children's Bereavement Center of South Texas
Statement of Functional Expense
January through November 2014

	PROGRAM SERVICES			SUPPORTIVE SERVICES			TOTAL
	Child Svcs	Outreach	Total	Fundraising	Management	Total	
Expense							
Employee Expense	342,709	176,016	518,725	90,640	59,732	150,372	669,097
Depreciation Expense	99,000	5,500	104,500	2,750	2,750	5,500	110,000
Dues, Fees & Subscriptions	5,774	3,429	9,203	2,416	3,427	5,843	15,046
Rent	1,136	63	1,199	32	32	64	1,263
Equipment Expense	8,762	3,413	12,175	2,053	568	2,621	14,796
Insurance - Liability	6,240	4,566	10,806	1,234	769	2,003	12,809
Marketing/PR	33,933	8,778	42,711	1,393	11,356	12,749	55,460
Postage & Shipping	3,057	2,401	5,458	1,239	354	1,593	7,051
Printing & Publications	19,871	5,908	25,779	5,170	1,531	6,701	32,480
Professional Fees	22,318	20,852	43,170	4,948	3,574	8,522	51,692
Contractual Services	251	251	502	251	251	502	1,004
Profess. Devel./Meeting Expense	10,874	7,368	18,242	3,072	2,174	5,246	23,488
Repairs & Maintenance	25,926	1,983	27,909	886	787	1,673	29,582
Supplies and Food	31,923	4,208	36,131	1,100	843	1,943	38,074
Telephone	4,066	2,397	6,463	838	450	1,288	7,751
Travel, Transp., Meals, Lodging	13,192	1,319	14,511	230	150	380	14,891
Uncollectable Pledges	0	0	0	0	198	198	198
Utilities	10,796	921	11,717	438	348	786	12,503
Student Stipends	21,661	0	21,661	0	0	0	21,661
In-kind Materials/Services Ofst	8,000	1,032	9,032	4,168	0	4,168	13,200
Total Expense	669,489	250,405	919,894	122,858	89,294	212,152	1,132,046
 Allocation Ratio	 59.1%	 22.1%	 81.3%	 10.9%	 7.9%	 18.7%	 100.0%