

**THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS**

**Financial Statements**  
**(Unaudited)**

**January 31, 2015**

# Children's Bereavement Center of South Texas

## Statement of Financial Position

for Period Ending January 31, 2015

### Assets

#### Cash and Equivalents

Cash in Banks	360,507
CDs and MM Funds	425,509
Merrill Lynch	<u>116,336</u>
Total Cash and Equivalents	<u>902,352</u>

#### Pledges and Grant Receivables

109,951

#### Other Assets

Prepaid Insurance and Other	19,390
Investments	745,466
Security Deposit - PEO	<u>12,500</u>
Total Other Assets	777,356

#### Fixed Assets

Land	107,832
Building	1,996,059
Furnishings, Equipment, and Other	570,726
Accumulated Depreciation	<u>-620,940</u>
Total Fixed Assets	<u>2,053,677</u>
Total Assets	<u><u>3,843,336</u></u>

### Liabilities and Net Assets

#### Liabilities

Accounts Payable	6,159
Accrued Vacation Payable	7,542
Payroll Liabilities	<u>316</u>
Total Liabilities	14,017

#### Net Assets

Unrestricted Net Assets	1,105,169
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	142,687
Fixed Assets	2,053,677
Excess of Revenue over Expenses	<u>27,786</u>
Total Net Assets	<u>3,829,319</u>
Total Liabilities and Net Assets	<u><u>3,843,336</u></u>

**Children's Bereavement Center of South Texas**  
**Profit & Loss Budget vs. Actual**  
**January 2015**

	<b>Jan 15</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>				
Public Contributions	25,472	20,000	5,472	127%
Program Fees	1,180	1,300	-120	91%
Event Income	99,525	100,000	-475	100%
In-kind Materials/Services	500	0	500	100%
<b>Total Income</b>	<b>126,677</b>	<b>121,300</b>	<b>5,377</b>	<b>104%</b>
<b>Expense</b>				
Employee Expense	49,417	50,000	-583	99%
Dues, Fees & Subscriptions	1,557	1,250	307	125%
Rent	128	2,600	-2,472	5%
Equipment Expense	2,140	2,400	-260	89%
Fundraising/Event	3,574	4,000	-426	89%
Insurance - Liability	1,201	1,250	-49	96%
Marketing/PR	918	1,500	-582	61%
Postage & Shipping	1,121	650	471	172%
Printing & Publications	1,321	2,500	-1,179	53%
Professional Fees	1,572	4,250	-2,678	37%
Profess. Devel./Meeting Expense	421	2,000	-1,579	21%
Repairs & Maintenance	5,473	5,000	473	109%
Supplies and Food	2,861	3,750	-889	76%
Telephone	509	800	-291	64%
Travel, Transp., Meals, Lodging	117	2,500	-2,383	5%
Utilities	1,371	1,400	-29	98%
Student Stipends	2,340	2,500	-160	94%
In-kind Materials/Services Ofst	500	0	500	100%
<b>Total Expense</b>	<b>76,541</b>	<b>88,350</b>	<b>-11,809</b>	<b>87%</b>
<b>Operating Income/(Loss)</b>	<b>50,136</b>	<b>32,950</b>	<b>17,186</b>	<b>152%</b>
Interest Income	24	0	24	100%
Unrealized gain on investments	-22,374	3,000	-25,374	-746%
<b>Net Income</b>	<b>27,786</b>	<b>35,950</b>	<b>-8,164</b>	<b>77%</b>

**Children's Bereavement Center of South Texas**  
**Statement of Functional Expenses**  
January 2015

	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL
	Children	Outreach	Total	Fundraising	Management	Total	
Employee Expense	29,788	9,848	39,636	6,970	2,812	9,782	49,418
Dues, Fees & Subscriptions	806	258	1,064	157	336	493	1,557
Rent	115	6	121	3	3	6	127
Equipment Expense	1,264	646	1,910	162	69	231	2,141
Fundraising/Event	0	0	0	3,574	0	3,574	3,574
Insurance - Liability	545	408	953	176	73	249	1,202
Marketing/PR	326	488	814	63	41	104	918
Postage & Shipping	733	199	932	133	56	189	1,121
Printing & Publications	667	605	1,272	34	15	49	1,321
Professional Fees	975	296	1,271	213	88	301	1,572
Profess. Devel./Meeting Expense	105	137	242	77	102	179	421
Repairs & Maintenance	4,171	1,065	5,236	122	115	237	5,473
Supplies and Food	2,297	272	2,569	193	99	292	2,861
Telephone	390	100	490	0	19	19	509
Travel, Transp., Meals, Lodging	0	117	117	0	0	0	117
Utilities	1,234	69	1,303	34	34	68	1,371
Student Stipends	2,340	0	2,340	0	0	0	2,340
In-kind Materials/Services Ofst	500	0	500	0	0	0	500
<b>TOTAL</b>	<b>46,256</b>	<b>14,514</b>	<b>60,770</b>	<b>11,911</b>	<b>3,862</b>	<b>15,773</b>	<b>76,543</b>

<b>Program to Support Ratio</b>	<b>60%</b>	<b>19%</b>	<b>79%</b>	<b>16%</b>	<b>5%</b>	<b>21%</b>	<b>100%</b>
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