

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

February 28, 2015

Children's Bereavement Center
Statement of Financial Position
for Period Ending February 28, 2015

Assets

Cash and Equivalents	
Cash in Banks	457,800
CDs and MM Funds	425,683
Merrill Lynch	116,337
Total Cash and Equivalents	<u>999,820</u>

Pledges and Grant Receivables	<u>142,750</u>
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Other Assets

Prepaid Insurance and Other	14,852
Investments	781,258
Security Deposit - PEO	12,500
Total Other Assets	<u>808,610</u>

Fixed Assets

Land	107,832
Building	1,996,059
Furnishings, Equipment, and Other	572,196
Accumulated Depreciation	<u>(620,940)</u>
Total Fixed Assets	<u>2,055,147</u>

Total Assets	<u><u>4,006,327</u></u>
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Liabilities and Net Assets

Liabilities

Accounts Payable	31,815
Accrued Vacation Payable	7,542
Payroll Liabilities	526
Total Liabilities	<u>39,883</u>

Net Assets

Unrestricted Net Assets	1,105,168
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	142,687
Fixed Assets	2,053,677
Excess of Revenue over Expenses	164,912
Total Net Assets	<u>3,966,444</u>

Total Liabilities and Net Assets	<u><u>4,006,327</u></u>
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Children's Bereavement Center of South Texas
Profit & Loss Budget vs. Actual
 January through February 2015

	<u>Jan - Feb 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Grants and Foundations	25,000	25,000	0	100%
Public Contributions	76,256	40,000	36,256	191%
Program Fees	2,110	2,600	-490	81%
Event Income	252,699	215,000	37,699	118%
Interest Income	200			
In-kind Materials/Services	500			
Total Income	<u>356,765</u>	<u>282,600</u>	<u>74,165</u>	<u>126%</u>
Expense				
Employee Expense	110,157	127,200	-17,043	87%
Dues, Fees & Subscriptions	2,442	2,500	-58	98%
Rent	256	5,200	-4,944	5%
Equipment Expense	2,698	3,200	-502	84%
Fundraising/Event	44,394	40,000	4,394	111%
Insurance - Liability	2,403	2,500	-97	96%
Marketing/PR	1,867	3,000	-1,133	62%
Postage & Shipping	1,439	1,300	139	111%
Printing & Publications	2,731	5,000	-2,269	55%
Professional Fees	9,923	8,500	1,423	117%
Profess. Devel./Meeting Expense	1,202	4,000	-2,798	30%
Repairs & Maintenance	7,176	8,000	-824	90%
Supplies and Food	5,735	7,500	-1,765	76%
Telephone	1,209	1,600	-391	76%
Travel, Transp., Meals, Lodging	2,543	5,000	-2,457	51%
Uncollectable Pledges	691			
Utilities	2,380	2,400	-20	99%
Student Stipends	5,588	4,800	788	116%
In-kind Materials/Services Ofst	500			
Total Expense	<u>205,334</u>	<u>231,700</u>	<u>-26,366</u>	<u>89%</u>
Operating Income/(Loss)	<u>151,431</u>	<u>50,900</u>	<u>100,531</u>	<u>298%</u>
Unrealized gain/-loss on Investments	13,480	6,000	7,480	225%
Net Income	<u>164,911</u>	<u>56,900</u>	<u>108,011</u>	<u>290%</u>

Children's Bereavement Center of South Texas
Statement of Functional Expense
January through February 2015

	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL
	Children	Outreach	Total	Fundraising	Management	Total	
Expense							
Employee Expense	67,341	21,276	88,617	15,389	6,151	21,540	110,157
Dues, Fees & Subscriptions	1,232	341	1,573	213	657	870	2,443
Rent	230	13	243	6	6	12	255
Equipment Expense	1,602	760	2,362	227	108	335	2,697
Fundraising/Event	0	0	0	44,394	0	44,394	44,394
Insurance - Liability	1,090	815	1,905	352	146	498	2,403
Marketing/PR	846	818	1,664	126	77	203	1,867
Postage & Shipping	783	301	1,084	216	140	356	1,440
Printing & Publications	1,951	731	2,682	34	15	49	2,731
Professional Fees	6,187	1,587	7,774	1,551	599	2,150	9,924
Profess. Devel./Meeting Expense	770	213	983	116	102	218	1,201
Repairs & Maintenance	6,080	1,176	7,256	180	-259	-79	7,177
Supplies and Food	4,791	530	5,321	269	145	414	5,735
Telephone	793	236	1,029	78	102	180	1,209
Travel, Transp., Meals, Lodging	1,776	767	2,543	0	0	0	2,543
Uncollectable Pledges	691	0	691	0	0	0	691
Utilities	2,142	119	2,261	60	59	119	2,380
Student Stipends	5,588	0	5,588	0	0	0	5,588
In-kind Materials/Services Ofst	0	0	0	500	0	500	500
Total Expense	103,893	29,683	133,576	63,711	8,048	71,759	205,335
Program:Support Ratio	50.6%	14.5%	65.1%	31.0%	3.9%	35.0%	100.0%
Program: Support Ration (Adj. for Gala Exp.)	64.6%	18.5%	83.0%	12.1%	5.0%	17.1%	100.0%