

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

September 30, 2015

Children's Bereavement Center of South Texas
STATEMENT OF FINANCIAL POSITION
as of September 30, 2015

Assets

Cash and Equivalents

Cash in Banks	341,799
CDs and MM Funds	251,411
Total Cash and Equivalents	593,210

Pledges and Grant Receivables	101,892
-------------------------------	---------

Other Assets

Prepaid Insurance and Other	5,218
Investments	832,062
Security Deposit - PEO & Rent	14,375
Total Other Assets	851,655

Fixed Assets

Land	107,832
Building	1,996,059
Leasehold Improvements (215 W. Olmos)	43,024
Furnishings, Equipment, and Other	575,840
Accumulated Depreciation	-608,151
Total Fixed Assets	2,114,604

Total Assets	3,661,361
--------------	-----------

Liabilities and Net Assets

Liabilities

Accounts Payable	7,855
Accrued Vacation Payable	7,542
Deferred Income	51,550
Total Liabilities	66,947

Net Assets

Unrestricted Net Assets	1,112,721
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	142,687
Fixed Assets	2,053,677
Excess of Revenue over Expenses	-214,671
Total Net Assets	3,594,414

Total Liabilities and Net Assets	3,661,361
----------------------------------	-----------

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

	<u>Jan - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Grants and Foundations	255,786	230,000	25,786	111%
Public Contributions	217,305	170,000	47,305	128%
Program Fees	11,388	12,000	-612	95%
Event Income	214,059	175,000	39,059	122%
Interest Income	670			
Total Income	<u>699,208</u>	<u>587,000</u>	<u>112,208</u>	<u>119%</u>
Expense				
Employee Expense	617,471	629,400	-11,929	98%
Dues, Fees & Subscriptions	11,389	11,250	139	101%
Rent	6,924	23,900	-16,976	29%
Equipment Expense	11,751	14,300	-2,549	82%
Insurance - Liability	11,433	11,250	183	102%
Marketing/PR	10,775	12,800	-2,025	84%
Postage & Shipping	4,628	5,950	-1,322	78%
Printing & Publications	17,086	22,500	-5,414	76%
Professional Fees	34,544	38,250	-3,706	90%
Contractual Services	5,660			
Profess. Devel./Meeting Expense	20,802	19,000	1,802	109%
Repairs & Maintenance	23,719	29,000	-5,281	82%
Supplies and Food	34,160	33,750	410	101%
Telephone	6,084	7,300	-1,216	83%
Travel, Transp., Meals, Lodging	13,334	22,500	-9,166	59%
Utilities	11,131	10,800	331	103%
Student Stipends	21,563	18,800	2,763	115%
Total Expense	<u>862,454</u>	<u>910,750</u>	<u>-48,296</u>	<u>95%</u>
Net Income/Loss from Operations	-163,246	-323,750	160,504	50%
Unrealized gain on investments	-51,424	27,000	-78,424	-190%
In-kind Materials/Services Income	53,960			
In-kind Materials/Services Expense	53,960			
Net Income	<u><u>-214,670</u></u>	<u><u>-296,750</u></u>	<u><u>82,080</u></u>	<u><u>72%</u></u>

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

	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL
	Children	Outreach	Total	Fundraising	Management	Total	
Expense							
Employee Expense	350,015	144,933	494,948	85,457	37,066	122,523	617,471
Dues, Fees & Subscriptions	5,640	2,256	7,896	1,485	2,009	3,494	11,390
Rent	2,003	2,631	4,634	1,651	638	2,289	6,923
Equipment Expense	6,311	3,322	9,633	1,495	623	2,118	11,751
Insurance - Liability	5,506	3,678	9,184	1,588	661	2,249	11,433
Marketing/PR	3,333	3,259	6,592	2,258	1,925	4,183	10,775
Postage & Shipping	2,239	1,485	3,724	545	358	903	4,627
Printing & Publications	10,049	4,569	14,618	1,697	771	2,468	17,086
Professional Fees	17,976	6,195	24,171	5,543	4,830	10,373	34,544
Contractual Services	5,660	0	5,660	0	0	0	5,660
Profess. Devel./Meeting Expense	9,171	8,315	17,486	913	2,403	3,316	20,802
Repairs & Maintenance	21,612	1,269	22,881	649	189	838	23,719
Supplies and Food	27,260	4,613	31,873	1,250	1,038	2,288	34,161
Telephone	3,653	1,129	4,782	459	843	1,302	6,084
Travel, Transp., Meals, Lodging	8,655	4,491	13,146	121	67	188	13,334
Utilities	10,109	496	10,605	247	279	526	11,131
Student Stipends	21,104	194	21,298	111	154	265	21,563
In-kind Materials/Services Ofst	53,460	0	53,460	500	0	500	53,960
Total Expense	563,756	192,835	756,591	105,969	53,854	159,823	916,414
 Program:Support Ratio	 62%	 21%	 83%	 12%	 6%	 17%	 100%