

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

February 29, 2016

BALANCE SHEET
The Children's Bereavement Center of South Texas
February 29, 2016

Assets

Cash and Equivalents	
Cash in Banks	741,256
CDs and MM Funds	251,570
Total Cash and Equivalents	<u>992,826</u>
Pledges and Grant Receivables	<u>44,662</u>

Other Assets

Prepaid Insurance and Other	28,076
Investments	820,346
Security Deposit - PEO & Rent	14,375
Total Other Assets	<u>862,797</u>

Fixed Assets

Land	107,832
Building	1,996,059
Leasehold Improvements (215 W. Olmos)	44,224
Furnishings, Equipment, and Other	575,840
Accumulated Depreciation	<u>(608,151)</u>
Total Fixed Assets	<u>2,115,804</u>

Total Assets	<u><u>4,016,089</u></u>
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Liabilities and Net Assets

Liabilities

Accounts Payable	55,112
Accrued Vacation Payable	9,118
Total Liabilities	<u>64,230</u>

Net Assets

Unrestricted Net Assets	1,054,057
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	262,687
Fixed Assets	2,053,677
Excess of Revenue over Expenses	81,438
Total Net Assets	<u>3,951,859</u>

Total Liabilities and Net Assets	<u><u>4,016,089</u></u>
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Children's Bereavement Center of South Texas
COMBINED BUDGET VS ACTUAL
 January through February 2016

	<u>Jan - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Grants and Foundations	104,375	141,000	-36,625	74%
Public Contributions	24,449	35,000	-10,551	70%
Program Fees	15,595	3,000	12,595	520%
Event Income	233,143	235,000	-1,857	99%
Interest Income	22			
Total Income	<u>377,584</u>	<u>414,000</u>	<u>-36,416</u>	<u>91%</u>
Expense				
Employee Expense	126,213	125,000	1,213	101%
Dues, Fees & Subscriptions	3,768	2,500	1,268	151%
Rent	4,038	4,160	-122	97%
Equipment Expense	2,209	2,600	-391	85%
Fundraising/Event	46,285	47,000	-715	98%
Insurance - Liability	14,095	14,100	-5	100%
Marketing/PR	8,303	20,000	-11,697	42%
Postage & Shipping	1,275	1,200	75	106%
Printing & Publications	3,933	4,000	-67	98%
Professional Fees	9,553	11,800	-2,247	81%
Contractual Services	8,258	7,000	1,258	118%
Profess. Devel./Meeting Expense	9,570	4,500	5,070	213%
Repairs & Maintenance	8,388	5,200	3,188	161%
Supplies and Food	4,436	7,500	-3,064	59%
Telephone	1,603	1,300	303	123%
Travel, Transp., Meals, Lodging	2,542	1,000	1,542	254%
Utilities	2,088	2,300	-212	91%
Student Stipends	2,250	4,800	-2,550	47%
Total Expense	<u>258,807</u>	<u>265,960</u>	<u>-7,153</u>	<u>97%</u>
Surplus/Deficit from Operations	<u>118,777</u>	<u>148,040</u>	<u>-29,263</u>	<u>80%</u>
Unrealized gain on investments	-37,339	6,000	-43,339	-622%
Net Income	81,438	154,040	-72,602	53%

Children's Bereavement Center of South Texas
San Antonio Budget vs. Actual
January through February 2016

	<u>Jan - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Government Grants	0	0	0	0%
Grants and Foundations	9,375	46,000	-36,625	20%
Public Contributions	24,449	35,000	-10,551	70%
Program Fees	15,595	3,000	12,595	520%
Event Income	233,143	235,000	-1,857	99%
Interest Income	22			
Total Income	<u>282,584</u>	<u>319,000</u>	<u>-36,416</u>	<u>89%</u>
Expense				
Employee Expense	126,213	125,000	1,213	101%
Dues, Fees & Subscriptions	3,456	2,500	956	138%
Rent	4,038	4,160	-122	97%
Equipment Expense	2,209	2,600	-391	85%
Fundraising/Event	46,285	47,000	-715	98%
Insurance - Liability	14,095	14,100	-5	100%
Marketing/PR	8,290	20,000	-11,710	41%
Postage & Shipping	1,275	1,200	75	106%
Printing & Publications	3,842	4,000	-158	96%
Professional Fees	9,553	11,800	-2,247	81%
Contractual Services	908			
Profess. Devel./Meeting Expense	9,570	4,500	5,070	213%
Repairs & Maintenance	8,388	5,200	3,188	161%
Supplies and Food	4,436	7,500	-3,064	59%
Telephone	1,563	1,300	263	120%
Travel, Transp., Meals, Lodging	745	1,000	-255	75%
Utilities	2,088	2,300	-212	91%
Student Stipends	2,250	4,800	-2,550	47%
Total Expense	<u>249,204</u>	<u>258,960</u>	<u>-9,756</u>	<u>96%</u>
Surplus/Deficit from Operations	<u>33,380</u>	<u>60,040</u>	<u>-26,660</u>	<u>56%</u>
Unrealized gain on investments	-37,339	6,000	-43,339	-622%

Children's Bereavement Center of South Texas
Rio Grande Valley Budget vs. Actual
January through February 2016

	<u>Jan - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Grants and Foundations	95,000	95,000	0	100%
Total Income	<u>95,000</u>	<u>95,000</u>	<u>0</u>	<u>100%</u>
Expense				
Employee Expense	0	0	0	0%
Dues, Fees & Subscriptions	312	0	312	100%
Rent	0	0	0	0%
Equipment Expense	0	0	0	0%
Insurance - Liability	0	0	0	0%
Marketing/PR	13	0	13	100%
Postage & Shipping	0	0	0	0%
Printing & Publications	91	0	91	100%
Professional Fees	0	0	0	0%
Contractual Services	7,350	7,000	350	105%
Profess. Devel./Meeting Expense	0	0	0	0%
Repairs & Maintenance	0	0	0	0%
Supplies and Food	0	0	0	0%
Telephone	40	0	40	100%
Travel, Transp., Meals, Lodging	1,797	0	1,797	100%
Utilities	0	0	0	0%
Total Expense	<u>9,603</u>	<u>7,000</u>	<u>2,603</u>	<u>137%</u>
Surplus/Deficit from Operations	85,397	88,000	-2,603	97%

Children's Bereavement Center of South Texas
Statement of Functional Expense
January through February 2016

Expense	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL
	Children	Outreach	Total	Fundraising	Management	Total	
Employee Expense	72,083	28,641	100,724	14,838	10,651	25,489	126,213
Dues, Fees & Subscriptions	1,618	996	2,614	577	266	843	3,457
Rent	672	1,814	2,486	1,132	420	1,552	4,038
Equipment Expense	1,812	210	2,022	93	94	187	2,209
Fundraising/Event	0	0	0	46,285	0	46,285	46,285
Insurance - Liability	8,908	2,838	11,746	1,597	752	2,349	14,095
Marketing/PR	6,272	1,122	7,394	52	843	895	8,289
Postage & Shipping	707	382	1,089	127	60	187	1,276
Printing & Publications	1,474	2,335	3,809	16	18	34	3,843
Professional Fees	5,815	1,950	7,765	1,024	764	1,788	9,553
Contractual Services	681	182	863	0	45	45	908
Profess. Devel./Meeting Expense	3,047	5,863	8,910	339	322	661	9,571
Repairs & Maintenance	7,660	383	8,043	121	224	345	8,388
Supplies and Food	3,875	339	4,214	140	81	221	4,435
Telephone	876	289	1,165	163	235	398	1,563
Travel, Transp., Meals, Lodging	416	329	745	0	0	0	745
Utilities	1,879	104	1,983	52	52	104	2,087
Student Stipends	2,250	0	2,250	0	0	0	2,250
Total Expense	120,045	47,777	167,822	66,556	14,827	81,383	249,205
 Program : Management Ratio	 48%	 19%	 67%	 27%	 6%	 33%	 100%

NOTE: Fundraising expenses are high because the Event Expenses have not yet been "netted" against the Revenue. That will be done on the March Financial Statements.