

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

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

**April 30, 2016**

**BALANCE SHEET**  
**Children's Bereavement Center of South Texas**  
**April 30, 2016**

Assets	
Cash and Equivalents	
Cash in Banks	353,564
CDs and MM Funds	426,776
Total Cash and Equivalents	<u>780,340</u>
Pledges and Grant Receivables	56,677
Other Assets	
Prepaid Insurance and Other	28,076
Investments	877,586
Security Deposit - PEO & Rent	15,875
Total Other Assets	<u>921,537</u>
Fixed Assets	
Land	107,832
Building	1,996,059
Leasehold Improvements (215 W. Olmos)	44,224
Furnishings, Equipment, and Other	581,096
Accumulated Depreciation	-608,151
Total Fixed Assets	<u>2,121,060</u>
Total Assets	<u><u>3,879,614</u></u>
Liabilities and Net Assets	
Liabilities	
Accounts Payable	6,723
Accrued Vacation & IRA Payable	12,307
Total Liabilities	<u>19,030</u>
Net Assets	
Unrestricted Net Assets	1,054,370
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	262,687
Fixed Assets	2,053,677
Excess of Revenue over Expenses	-10,150
Total Net Assets	<u>3,860,584</u>
Total Liabilities and Net Assets	<u><u>3,879,614</u></u>

**Children's Bereavement Center of South Texas**  
**COMBINED BUDGET VS ACTUAL**  
January through April 2016

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
Grants and Foundations	153,659	225,750	-72,091	68%
Public Contributions	46,723	70,000	-23,277	67%
Program Fees	19,510	5,000	14,510	390%
Event Income	192,122	188,000	4,122	102%
Interest Income	87			
<b>Total Income</b>	<b>412,101</b>	<b>488,750</b>	<b>-76,649</b>	<b>84%</b>
<b>Expense</b>				
Employee Expense	278,264	294,404	-16,140	95%
Dues, Fees & Subscriptions	8,349	5,700	2,649	146%
Rent	7,950	9,520	-1,570	84%
Equipment Expense	4,747	6,100	-1,353	78%
Fundraising/Event	8,686	47,000	-38,314	18%
Insurance - Liability	14,095	14,100	-5	100%
Marketing/PR	18,804	32,000	-13,196	59%
Postage & Shipping	1,981	2,500	-519	79%
Printing & Publications	7,865	8,800	-935	89%
Professional Fees	16,832	24,200	-7,368	70%
Contractual Services	14,908	14,000	908	106%
Profess. Devel./Meeting Expense	13,808	9,560	4,248	144%
Repairs & Maintenance	13,109	10,800	2,309	121%
Supplies and Food	13,481	15,180	-1,699	89%
Telephone	3,180	3,890	-710	82%
Reconciliation Discrepancies	235			
Travel, Transp., Meals, Lodging	6,435	3,356	3,079	192%
Utilities	4,118	4,890	-772	84%
Student Stipends	5,513	9,600	-4,087	57%
<b>Total Expense</b>	<b>442,360</b>	<b>515,600</b>	<b>-73,240</b>	<b>86%</b>
<b>Surplus/Deficit from Operations</b>	<b>-30,259</b>	<b>-26,850</b>	<b>-3,409</b>	<b>113%</b>
Investment Income	20,110	12,000	8,110	168%
<b>Net Income</b>	<b>(10,149)</b>	<b>(14,850)</b>	<b>4,701</b>	<b>68%</b>

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

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
Grants and Foundations	52,888	105,000	-52,112	50%
Public Contributions	46,503	70,000	-23,497	66%
Program Fees	19,510	5,000	14,510	390%
Event Income	192,122	188,000	4,122	102%
Interest Income	87			
<b>Total Income</b>	<u>311,110</u>	<u>368,000</u>	<u>-56,890</u>	<u>85%</u>
<b>Expense</b>				
Employee Expense	264,216	265,000	-784	100%
Dues, Fees & Subscriptions	8,004	5,000	3,004	160%
Rent	7,950	8,320	-370	96%
Equipment Expense	2,660	5,300	-2,640	50%
Fundraising/Event	7,436	47,000	-39,564	16%
Insurance - Liability	14,095	14,100	-5	100%
Marketing/PR	18,791	32,000	-13,209	59%
Postage & Shipping	1,981	2,400	-419	83%
Printing & Publications	6,913	8,000	-1,087	86%
Professional Fees	16,198	23,600	-7,402	69%
Contractual Services	908			
Profess. Devel./Meeting Expense	13,645	9,000	4,645	152%
Repairs & Maintenance	13,109	10,600	2,509	124%
Supplies and Food	13,442	15,000	-1,558	90%
Telephone	3,141	2,650	491	119%
Reconciliation Discrepancies	235			
Travel, Transp., Meals, Lodging	3,566	2,000	1,566	178%
Utilities	4,118	4,650	-532	89%
Student Stipends	5,513	9,600	-4,087	57%
<b>Total Expense</b>	<u>405,921</u>	<u>464,220</u>	<u>-58,299</u>	<u>87%</u>
Surplus/Deficit from Operations	-94,811	-96,220	1,409	99%
Investment Income	20,110	12,000	8,110	168%

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

	<b>Jan - Apr 16</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>				
Grants and Foundations	100,772	120,750	-19,978	83%
Public Contributions	220	0	220	100%
Program Fees	0	0	0	0%
<b>Total Income</b>	<b>100,992</b>	<b>120,750</b>	<b>-19,758</b>	<b>84%</b>
<b>Expense</b>				
Employee Expense	14,048	29,404	-15,356	48%
Dues, Fees & Subscriptions	345	700	-355	49%
Rent	0	1,200	-1,200	0%
Equipment Expense	2,088	800	1,288	261%
Fundraising/Event	1,250			
Insurance - Liability	0	0	0	0%
Marketing/PR	13	0	13	100%
Postage & Shipping	0	100	-100	0%
Printing & Publications	952	800	152	119%
Professional Fees	635	600	35	106%
Contractual Services	14,000	14,000	0	100%
Profess. Devel./Meeting Expense	163	560	-397	29%
Repairs & Maintenance	0	200	-200	0%
Supplies and Food	39	180	-141	22%
Telephone	40	1,240	-1,200	3%
Travel, Transp., Meals, Lodging	2,869	1,356	1,513	212%
Utilities	0	240	-240	0%
<b>Total Expense</b>	<b>36,442</b>	<b>51,380</b>	<b>-14,938</b>	<b>71%</b>
<b>Surplus/Deficit from Operations</b>	<b>64,550</b>	<b>69,370</b>	<b>-4,820</b>	<b>93%</b>

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

Expense	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL	
	CBC-RGV	Children	Outreach	Total	Fundraising	Management		Total
Employee Expense	14,048	150,920	60,154	211,074	31,136	22,006	53,142	278,264
Dues, Fees & Subscriptions	345	4,106	2,396	6,502	892	611	1,503	8,350
Rent	0	1,230	3,623	4,853	2,261	836	3,097	7,950
Equipment Expense	2,088	3,369	260	3,629	122	-1,091	-969	4,748
Fundraising/Event	1,250	0	0	0	7,436	0	7,436	8,686
Insurance - Liability	0	8,908	2,838	11,746	1,597	752	2,349	14,095
Marketing/PR	13	15,145	1,868	17,013	214	1,565	1,779	18,805
Postage & Shipping	0	769	661	1,430	388	164	552	1,982
Printing & Publications	952	1,894	4,529	6,423	442	48	490	7,865
Professional Fees	635	10,599	2,971	13,570	1,518	1,109	2,627	16,832
Contractual Services	14,000	681	182	863	0	45	45	14,908
Profess. Devel./Meeting Expense	163	4,845	8,048	12,893	339	412	751	13,807
Repairs & Maintenance	0	11,875	623	12,498	242	369	611	13,109
Supplies and Food	40	11,382	1,658	13,040	323	79	402	13,482
Telephone	40	1,796	568	2,364	320	456	776	3,180
Reconciliation Discrepancies	0	0	0	0	0	235	235	235
Travel, Transp., Meals, Lodging	2,869	3,028	510	3,538	3	25	28	6,435
Utilities	0	3,707	206	3,913	103	103	206	4,119
Student Stipends	0	5,513	0	5,513	0	0	0	5,513
<b>Total Expense</b>	<b>36,443</b>	<b>239,767</b>	<b>91,095</b>	<b>330,862</b>	<b>47,336</b>	<b>27,724</b>	<b>75,060</b>	<b>442,365</b>
		<b>59%</b>	<b>22%</b>	<b>82%</b>	<b>12%</b>	<b>7%</b>	<b>18%</b>	<b>100%</b>