

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

September 30, 2016

BALANCE SHEET
The Children's Bereavement Center of South Texas
September 30, 2016

Assets

Cash and Equivalents	
Cash in Banks	520,682
CDs and MM Funds	251,883
Total Cash and Equivalents	<u>772,565</u>

Pledges and Grant Receivables	91,552
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Other Assets

Prepaid Insurance and Other	2,293
Investments	916,057
Security Deposit - PEO & Rent	15,875
Total Other Assets	<u>934,225</u>

Fixed Assets

Land	107,832
Building	2,017,716
Leasehold Improvements (215 W. Olmos)	44,224
Furnishings, Equipment, and Other	628,973
Accumulated Depreciation	-710,267
Total Fixed Assets	<u>2,088,478</u>

Total Assets	<u><u>3,886,820</u></u>
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Liabilities and Net Assets

Liabilities	
Accounts Payable	3,006
Accrued Vacation & IRA Payable	11,368
Total Liabilities	<u>14,374</u>

Net Assets

Unrestricted Net Assets	995,542
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	259,388
Fixed Assets	1,982,931
Excess of Revenue over Expenses	134,585
Total Net Assets	<u>3,872,446</u>

Total Liabilities and Net Assets	<u><u>3,886,820</u></u>
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Children's Bereavement Center of South Texas
COMBINED BUDGET VS ACTUAL
 January through September 2016

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Grants and Foundations	425,668	419,250	6,418	102%
Public Contributions	174,556	220,000	-45,444	79%
Program Fees	21,933	10,600	11,333	207%
Event Income	544,922	188,000	356,922	290%
Interest Income	198			
Total Income	<u>1,167,277</u>	<u>837,850</u>	<u>329,427</u>	<u>139%</u>
Expense				
Camp & Program Events	15,035			
Employee Expense	723,790	753,904	-30,114	96%
Dues, Fees & Subscriptions	18,462	13,700	4,762	135%
Rent	20,011	22,920	-2,909	87%
Equipment Expense	18,917	14,800	4,117	128%
Fundraising/Event	52,767	0	52,767	100%
Insurance - Liability	14,528	16,100	-1,572	90%
Insurance - Auto	707			
Marketing/PR	37,320	70,200	-32,880	53%
Postage & Shipping	3,234	5,550	-2,316	58%
Printing & Publications	18,840	20,800	-1,960	91%
Professional Fees	51,300	42,700	8,600	120%
Contractual Services	14,250	31,500	-17,250	45%
Profess. Devel./Meeting Expense	23,464	22,210	1,254	106%
Repairs & Maintenance	35,737	24,700	11,037	145%
Supplies and Food	32,822	34,380	-1,558	95%
Telephone	8,472	10,340	-1,868	82%
Travel, Transp., Meals, Lodging	21,742	17,440	4,302	125%
Utilities	10,869	11,340	-471	96%
Student Stipends	15,450	23,200	-7,750	67%
Total Expense	<u>1,137,717</u>	<u>1,135,784</u>	<u>1,933</u>	<u>100%</u>
Surplus/Deficit from Operations	<u>29,560</u>	<u>-297,934</u>	<u>327,494</u>	<u>-10%</u>
Unrealized gain on investments	59,028	27,000	32,028	219%
In-kind Materials/Services	51,945			
In-kind Materials/Services Ofst	5,950			
Net Income	<u>134,583</u>	<u>-270,934</u>	<u>405,517</u>	<u>-50%</u>

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

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Grants and Foundations	161,770	173,250	-11,480	93%
Public Contributions	245	20,000	-19,755	1%
Program Fees	0	600	-600	0%
In-kind Materials/Services	5,950			
Total Income	<u>167,965</u>	<u>193,850</u>	<u>-25,885</u>	<u>87%</u>
Expense				
Employee Expense	69,245	102,904	-33,659	67%
Dues, Fees & Subscriptions	1,133	2,450	-1,317	46%
Rent	1	4,200	-4,199	0%
Equipment Expense	7,384	2,800	4,584	264%
Fundraising/Event	1,250			
Insurance - Liability	2,000	2,000	0	100%
Marketing/PR	8,433	28,200	-19,767	30%
Postage & Shipping	164	350	-186	47%
Printing & Publications	5,510	2,800	2,710	197%
Professional Fees	8,326	2,100	6,226	396%
Contractual Services	14,000	31,500	-17,500	44%
Profess. Devel./Meeting Expense	1,509	1,960	-451	77%
Repairs & Maintenance	0	700	-700	0%
Supplies and Food	1,425	630	795	226%
Telephone	2,004	4,340	-2,336	46%
Travel, Transp., Meals, Lodging	13,448	5,940	7,508	226%
Utilities	0	840	-840	0%
In-kind Materials/Services Ofst	5,950			
Total Expense	<u>141,782</u>	<u>193,714</u>	<u>-51,932</u>	<u>73%</u>
Net Income	26,183	136	26,047	19,252%

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

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Grants and Foundations	263,897	246,000	17,897	107%
Public Contributions	174,311	200,000	-25,689	87%
Program Fees	21,933	10,000	11,933	219%
Event Income	544,922	188,000	356,922	290%
Interest Income	198			
Total Income	<u>1,005,261</u>	<u>644,000</u>	<u>361,261</u>	<u>156%</u>
Expense				
Camp & Program Events	15,035			
Employee Expense	654,546	651,000	3,546	101%
Dues, Fees & Subscriptions	17,329	11,250	6,079	154%
Rent	20,010	18,720	1,290	107%
Equipment Expense	11,534	12,000	-466	96%
Fundraising/Event	51,517	0	51,517	100%
Insurance - Liability	12,528	14,100	-1,572	89%
Insurance - Auto	707			
Marketing/PR	28,887	42,000	-13,113	69%
Postage & Shipping	3,069	5,200	-2,131	59%
Printing & Publications	13,330	18,000	-4,670	74%
Professional Fees	42,974	40,600	2,374	106%
Contractual Services	250			
Profess. Devel./Meeting Expense	21,955	20,250	1,705	108%
Repairs & Maintenance	35,737	24,000	11,737	149%
Supplies and Food	31,397	33,750	-2,353	93%
Telephone	6,468	6,000	468	108%
Travel, Transp., Meals, Lodging	8,293	11,500	-3,207	72%
Utilities	10,869	10,500	369	104%
Student Stipends	15,450	23,200	-7,750	67%
Total Expense	<u>1,001,885</u>	<u>942,070</u>	<u>59,815</u>	<u>106%</u>
Net Income/Deficit from Operations	<u>3,376</u>	<u>-298,070</u>	<u>301,446</u>	<u>-1.13%</u>
Unrealized gain on investments	59,028	27,000	32,028	219%
In-kind Materials/Services	45,995			
Net Income	<u>108,399</u>	<u>-271,070</u>	<u>379,469</u>	<u>-39.99%</u>

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

Expense	CBC-RGV	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL
	Total	Children	Outreach	Total	Fundraising	Management	Total	
Camp & Program Events	0	15,035	0	15,035	0	0	0	15,035
Employee Expense	69,244	375,877	151,471	527,348	76,421	50,777	127,198	723,790
Dues, Fees & Subscriptions	1,133	7,732	4,397	12,129	2,873	2,327	5,200	18,462
Rent	1	3,153	9,088	12,241	5,671	2,098	7,769	20,011
Equipment Expense	7,383	9,551	1,673	11,224	959	-649	310	18,917
Fundraising/Event	1,250	7	0	7	51,510	0	51,510	52,767
Insurance - Liability	2,000	8,077	2,435	10,512	1,371	645	2,016	14,528
Insurance - Auto	0	636	35	671	18	18	36	707
Marketing/PR	8,432	19,431	3,894	23,325	574	4,988	5,562	37,319
Postage & Shipping	164	1,445	852	2,297	513	258	771	3,232
Printing & Publications	5,510	5,785	5,884	11,669	1,408	254	1,662	18,841
Professional Fees	8,327	28,950	7,589	36,539	3,888	2,546	6,434	51,300
Contractual Services	14,000	0	250	250	0	0	0	14,250
Profess. Devel./Meeting Expense	1,509	9,711	9,163	18,874	446	2,636	3,082	23,465
Repairs & Maintenance	0	32,630	1,566	34,196	718	823	1,541	35,737
Supplies and Food	1,425	25,995	3,700	29,695	928	773	1,701	32,821
Telephone	2,004	3,546	1,126	4,672	634	1,161	1,795	8,471
Travel, Transp., Meals, Lodging	13,448	7,132	1,012	8,144	5	145	150	21,742
Utilities	0	9,782	537	10,319	279	272	551	10,870
Student Stipends	0	15,223	182	15,405	0	45	45	15,450
In-kind Materials/Services Ofst	5,950	0	0	0	0	0	0	5,950
Total Expense	141,780	579,698	204,854	784,552	148,216	69,117	217,333	1,143,665
 Program:Support Ratio				78%			22%	