

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

September 30, 2018

Children's Bereavement Center of South Texas
Balance Sheet With Comparison Data
As of September 30, 2018

| | Sep 30, 18 | Aug 31, 18 | \$ Change | Sep 30, 17 | \$ Change |
|---|-------------------|-------------------|------------------|-------------------|------------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash & Equivalents | 248,319 | 330,784 | -82,465 | 293,804 | -45,485 |
| Accounts Receivable | 354,558 | 187,665 | 166,893 | 126,978 | 227,580 |
| Other Current Assets & Investments** | 1,199,018 | 1,199,018 | 0 | 1,054,870 | 144,148 |
| Total Current Assets | 1,801,895 | 1,717,467 | 84,428 | 1,475,652 | 326,243 |
| Total Fixed Assets | 1,994,824 | 1,994,824 | 0 | 1,989,752 | 5,072 |
| TOTAL ASSETS | 3,796,719 | 3,712,291 | 84,428 | 3,465,404 | 331,315 |
| LIABILITIES & EQUITY | | | | | |
| Total Liabilities | 41,409 | 53,612 | -12,203 | 54,529 | -13,120 |
| Net Assets | | | | | |
| Designated Operating Reserve | 775,000 | 775,000 | 0 | 775,000 | 0 |
| Investment in Fixed Assets | 1,982,931 | 1,982,931 | 0 | 1,982,931 | 0 |
| Net Assets | 727,512 | 727,512 | 0 | 679,873 | 47,639 |
| Temp. restricted net assets | 319,432 | 319,432 | 0 | 319,432 | 0 |
| Net Income | -49,567 | -146,198 | 96,631 | -346,363 | 296,796 |
| Total Net Assets | 3,755,308 | 3,658,677 | 96,631 | 3,410,873 | 344,435 |
| TOTAL LIABILITIES & NET ASSETS | 3,796,717 | 3,712,289 | 84,428 | 3,465,402 | 331,315 |
| | | | | | |
| **Investments | 1,165,643 | 1,165,643 | 0 | 1,025,188 | 140,455 |

Children's Bereavement Center of South Texas
COMBINED BUDGET VS ACTUAL
 January through September 2018

| | Jan - Sep 18 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|---------------------|------------------|-----------------------|--------------------|
| Income | | | | |
| Grants and Foundations | 840,081 | 685,500 | 154,581 | 123% |
| Public Contributions | 285,030 | 320,000 | -34,970 | 89% |
| Program Fees | 22,649 | 22,700 | -51 | 100% |
| Event Income | 268,951 | 242,600 | 26,351 | 111% |
| Interest Income | 674 | 590 | 84 | 114% |
| Unrealized gain on investments | 96,611 | 29,800 | 66,811 | 324% |
| In-kind Materials/Services | 1,917 | 0 | 1,917 | 100% |
| Total Income | 1,515,913 | 1,301,190 | 214,723 | 117% |
| Expense | | | | |
| Employee Expense | 934,853 | 1,005,907 | -71,054 | 93% |
| Dues, Fees & Subscriptions | 28,647 | 26,550 | 2,097 | 108% |
| Rent | 76,983 | 87,200 | -10,217 | 88% |
| Equipment Expense | 121,891 | 130,075 | -8,184 | 94% |
| Fundraising/Event | 10,573 | 4,500 | 6,073 | 235% |
| Insurance - Liability | 18,076 | 19,500 | -1,424 | 93% |
| Marketing/PR | 27,587 | 20,600 | 6,987 | 134% |
| Postage & Shipping | 4,649 | 5,760 | -1,111 | 81% |
| Printing & Publications | 31,444 | 25,500 | 5,944 | 123% |
| Professional Fees | 66,020 | 58,700 | 7,320 | 112% |
| Contractual Services | 49,053 | 62,500 | -13,447 | 78% |
| Profess. Devel./Meeting Expense | 20,370 | 20,800 | -430 | 98% |
| Repairs & Maintenance | 38,819 | 36,450 | 2,369 | 106% |
| Supplies and Food | 58,623 | 53,700 | 4,923 | 109% |
| Telephone | 12,584 | 15,580 | -2,996 | 81% |
| Travel, Transp., Meals, Lodging | 21,701 | 28,650 | -6,949 | 76% |
| Utilities | 13,336 | 15,525 | -2,189 | 86% |
| Student Stipends | 28,353 | 28,350 | 3 | 100% |
| In-kind Materials/Services Ofst | 1,917 | 0 | 1,917 | 100% |
| Total Expense | 1,565,479 | 1,645,847 | -80,368 | 95% |
| Surplus/Deficit | -49,566 | -344,657 | 295,091 | 14% |

Children's Bereavement Center of South Texas
San Antonio Budget vs. Actual
 January through September 2018

| | Jan - Sep 18 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|---------------------|------------------|-----------------------|--------------------|
| Income | | | | |
| Grants and Foundations | 261,148 | 345,000 | -83,852 | 76% |
| Public Contributions | 248,911 | 267,000 | -18,089 | 93% |
| Program Fees | 20,905 | 15,400 | 5,505 | 136% |
| Event Income | 252,713 | 225,000 | 27,713 | 112% |
| Interest Income | 674 | 590 | 84 | 114% |
| Unrealized gain on investments | 96,611 | 29,800 | 66,811 | 324% |
| In-kind Materials/Services | 1,917 | | | |
| Total Income | 882,879 | 882,790 | 89 | 100% |
| Expense | | | | |
| Employee Expense | 696,246 | 749,000 | -52,754 | 93% |
| Dues, Fees & Subscriptions | 21,598 | 20,000 | 1,598 | 108% |
| Rent | 18,213 | 18,700 | -487 | 97% |
| Equipment Expense | 12,196 | 21,250 | -9,054 | 57% |
| Fundraising/Event | 3,474 | 0 | 3,474 | 100% |
| Insurance - Liability | 14,324 | 15,500 | -1,176 | 92% |
| Marketing/PR | 25,628 | 17,000 | 8,628 | 151% |
| Postage & Shipping | 4,214 | 5,400 | -1,186 | 78% |
| Printing & Publications | 27,216 | 21,200 | 6,016 | 128% |
| Professional Fees | 43,144 | 40,500 | 2,644 | 107% |
| Contractual Services | 40,918 | 52,500 | -11,582 | 78% |
| Profess. Devel./Meeting Expense | 17,972 | 18,000 | -28 | 100% |
| Repairs & Maintenance | 33,226 | 31,500 | 1,726 | 105% |
| Supplies and Food | 43,482 | 36,000 | 7,482 | 121% |
| Telephone | 6,450 | 6,750 | -300 | 96% |
| Travel, Transp., Meals, Lodging | 11,335 | 15,200 | -3,865 | 75% |
| Utilities | 11,017 | 12,400 | -1,383 | 89% |
| Student Stipends | 28,353 | 22,500 | 5,853 | 126% |
| In-kind Materials/Services Ofst | 1,917 | 0 | 1,917 | 100% |
| Total Expense | 1,060,923 | 1,103,400 | -42,477 | 96% |
| Surplus/Deficit | -178,044 | -220,610 | 42,566 | 81% |

Children's Bereavement Center of South Texas
SUTHERLAND SPRINGS BUDGET vs ACTUAL

January through September 2018

| | Jan - Sep 18 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|---------------------|----------------|-----------------------|--------------------|
| Income | | | | |
| Grants and Foundations | 219,833 | 205,000 | 14,833 | 107% |
| Public Contributions | 1,500 | 0 | 1,500 | 100% |
| Total Income | 221,333 | 205,000 | 16,333 | 108% |
| Expense | | | | |
| Employee Expense | 74,763 | 83,300 | -8,537 | 90% |
| Dues, Fees & Subscriptions | 4,045 | 3,000 | 1,045 | 135% |
| Rent | 18,270 | 28,000 | -9,730 | 65% |
| Equipment Expense | 105,142 | 106,800 | -1,658 | 98% |
| Fundraising/Event | 1,470 | 0 | 1,470 | 100% |
| Insurance - Liability | 1,753 | 2,000 | -247 | 88% |
| Marketing/PR | 993 | 0 | 993 | 100% |
| Postage & Shipping | 335 | 0 | 335 | 100% |
| Printing & Publications | 2,211 | 1,600 | 611 | 138% |
| Professional Fees | 12,475 | 6,500 | 5,975 | 192% |
| Contractual Services | 7,634 | 10,000 | -2,366 | 76% |
| Profess. Devel./Meeting Expense | 358 | 400 | -42 | 90% |
| Repairs & Maintenance | 5,443 | 3,600 | 1,843 | 151% |
| Supplies and Food | 8,037 | 6,900 | 1,137 | 116% |
| Telephone | 494 | 2,800 | -2,306 | 18% |
| Travel, Transp., Meals, Lodging | 2,233 | 6,250 | -4,017 | 36% |
| Utilities | 2,318 | 3,125 | -807 | 74% |
| Student Stipends | 0 | 2,700 | -2,700 | 0% |
| Total Expense | 247,974 | 266,975 | -19,001 | 93% |
| Surplus/Deficit | -26,641 | -61,975 | 35,334 | 43% |

Children's Bereavement Center of South Texas
Rio Grande Valley Budget vs. Actual
 January through September 2018

| | Jan - Sep 18 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|---------------------|----------------|-----------------------|--------------------|
| Income | | | | |
| Grants and Foundations | 359,100 | 135,500 | 223,600 | 265% |
| Public Contributions | 34,269 | 53,000 | -18,731 | 65% |
| Program Fees | 1,744 | 7,300 | -5,556 | 24% |
| Event Income | 16,228 | 17,600 | -1,372 | 92% |
| Total Income | 411,341 | 213,400 | 197,941 | 193% |
| Expense | | | | |
| Employee Expense | 163,844 | 173,607 | -9,763 | 94% |
| Dues, Fees & Subscriptions | 2,754 | 3,550 | -796 | 78% |
| Rent | 40,500 | 40,500 | 0 | 100% |
| Equipment Expense | 4,552 | 2,025 | 2,527 | 225% |
| Fundraising/Event | 5,628 | 4,500 | 1,128 | 125% |
| Insurance - Liability | 2,000 | 2,000 | 0 | 100% |
| Marketing/PR | 966 | 3,600 | -2,634 | 27% |
| Postage & Shipping | 100 | 360 | -260 | 28% |
| Printing & Publications | 1,644 | 2,700 | -1,056 | 61% |
| Professional Fees | 10,402 | 11,700 | -1,298 | 89% |
| Profess. Devel./Meeting Expense | 2,040 | 2,400 | -360 | 85% |
| Repairs & Maintenance | 150 | 1,350 | -1,200 | 11% |
| Supplies and Food | 7,104 | 10,800 | -3,696 | 66% |
| Telephone | 5,640 | 6,030 | -390 | 94% |
| Travel, Transp., Meals, Lodging | 8,134 | 7,200 | 934 | 113% |
| Student Stipends | 0 | 3,150 | -3,150 | 0% |
| Total Expense | 255,458 | 275,472 | -20,014 | 93% |
| Surplus/Deficit | 155,883 | -62,072 | 217,955 | -251% |