

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements

(Unaudited)

DECEMBER 31, 2018

Children's Bereavement Center of South Texas
Balance Sheet With Comparison Data
As of December 31, 2018

	Dec 31, 18	Nov 30, 18	\$ Change	Dec 31, 17	\$ Change
ASSETS					
Current Assets					
Total Checking/Savings	416,871	384,862	32,010	702,685	-285,814
Total Accounts Receivable	411,477	178,134	233,342	94,234	317,243
**Total Other Current Assets	1,092,498	1,172,545	-80,047	1,190,723	-98,225
Total Current Assets	1,920,846	1,735,541	185,305	1,987,642	-66,796
Total Fixed Assets	2,572,060	2,007,497	564,562	1,886,223	685,837
TOTAL ASSETS	4,492,906	3,743,038	749,867	3,873,865	619,041
LIABILITIES & NET ASSETS					
Liabilities					
Total Current Liabilities	150,832	88,538	62,294	172,518	-21,685
Total Long Term Liabilities	685,000	0	685,000	0	685,000
Total Liabilities	835,832	88,538	747,294	172,518	663,314
Net Assets					
Designated - Operating Reserve	775,000	775,000	0	775,000	0
Investment in Fixed Assets	1,887,061	1,886,224	837	1,886,223	838
Unrestricted Net Assets	734,596	622,957	111,639	678,848	55,748
Temp. Restricted Net Assets	304,690	417,167	-112,477	417,167	-112,477
Net Income	-44,274	-46,848	2,574	-55,891	11,617
Total Net Assets	3,657,073	3,654,500	2,573	3,701,347	-44,274
TOTAL LIABILITIES & NET ASSETS	4,492,906	3,743,038	749,867	3,873,865	619,041
**Investments	1,049,822	1,119,539	-69,717	1,069,763	-19,941

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

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Grants	367,479	267,000	100,479	138%
Grants and Foundations	823,635	783,000	40,635	105%
Public Contributions	740,364	561,000	179,364	132%
Program Fees	28,571	26,000	2,571	110%
Event Income	262,871	275,000	-12,129	96%
Interest Income	730	800	-70	91%
Investment Income	13,151	0	13,151	100%
Unrealized gain on investments	-31,833	40,000	-71,833	-80%
In-kind Materials/Services	1,917	0	1,917	100%
Total Income	2,206,885	1,952,800	254,085	113%
Gross Profit	2,206,885	1,952,800	254,085	113%
Expense				
Employee Expense	1,352,885	1,397,609	-44,724	97%
Bank & Credit Card Fees	9,137	0	9,137	100%
Contractual Services	70,578	80,000	-9,422	88%
Depreciation Expense	126,424	0	126,424	100%
Dues, Fees & Subscriptions	38,380	32,000	6,380	120%
Equipment Expense	24,978	171,700	-146,722	15%
Fundraising & Events	9,892	6,000	3,892	165%
Insurance - Liability	27,398	24,000	3,398	114%
Marketing & PR	41,823	25,000	16,823	167%
Miscellaneous	1,584	0	1,584	100%
Postage & Shipping	7,315	7,500	-185	98%
Printing & Publications	51,649	32,500	19,149	159%
Professional Fees	82,492	73,500	8,992	112%
Profess. Devel./Meeting Expense	25,129	26,700	-1,571	94%
Rent	119,248	119,000	248	100%
Repairs & Maintenance	57,067	50,300	6,767	113%
Student Stipends	38,103	40,950	-2,847	93%
Supplies and Food	100,132	69,600	30,532	144%
Telephone	20,042	22,000	-1,958	91%
Travel, Transp, Meals, Lodging	28,620	37,800	-9,180	76%
Uncollectable Pledges	3,900	0	3,900	100%
Utilities	21,917	21,000	917	104%
In-kind Materials/Services Ofst	1,917	0	1,917	100%
Total Expense	2,260,610	2,237,159	23,451	101%
Net Ordinary Income	-53,725	-284,359	230,634	19%
Other Income/Expense				
Capital Campaign Income	10,000			
Capital Campaign Expenses	-547			
Net Other Income	9,453			
Net Income	-44,272	-284,359	240,087	16%
Released from Restrictions	342,167			
Restricted for 2019	(229,690)			
Adjusted Net Income	68,205			

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

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Grants	73,083	72,000	1,083	102%
Grants and Foundations	388,100	500,000	-111,900	78%
Public Contributions	619,263	490,000	129,263	126%
Program Fees	21,014	16,000	5,014	131%
Event Income	246,643	225,000	21,643	110%
Interest Income	730	800	-70	91%
Investment Income	13,151	0	13,151	100%
Unrealized gain on investments	-31,833	40,000	-71,833	-80%
In-kind Materials/Services	1,917	0	1,917	100%
Total Income	1,332,068	1,343,800	-11,732	99%
Gross Profit	1,332,068	1,343,800	-11,732	99%
Expense				
Employee Expense	980,593	1,034,903	-54,310	95%
Bank & Credit Card Fees	8,532	0	8,532	100%
Contractual Services	54,168	70,000	-15,832	77%
Depreciation Expense	96,013	0	96,013	100%
Dues, Fees & Subscriptions	27,792	25,000	2,792	111%
Equipment Expense	17,982	25,000	-7,018	72%
Fundraising & Events	4,069	0	4,069	100%
Insurance - Liability	23,468	17,000	6,468	138%
Marketing & PR	37,781	20,000	17,781	189%
Miscellaneous	1,584	0	1,584	100%
Postage & Shipping	6,673	7,000	-327	95%
Printing & Publications	42,308	26,000	16,308	163%
Professional Fees	54,184	51,600	2,584	105%
Profess. Devel./Meeting Expense	22,507	23,000	-493	98%
Rent	22,223	22,900	-677	97%
Repairs & Maintenance	41,162	42,000	-838	98%
Student Stipends	38,103	30,000	8,103	127%
Supplies and Food	70,314	48,000	22,314	146%
Telephone	9,072	9,000	72	101%
Travel, Transp, Meals, Lodging	15,414	20,000	-4,586	77%
Uncollectable Pledges	2,750	0	2,750	100%
Utilities	15,191	16,000	-809	95%
In-kind Materials/Services Ofst	1,917	0	1,917	100%
Total Expense	1,593,800	1,487,403	106,397	107%
Net Ordinary Income	-261,732	-143,603	-118,129	182%
Net Income	-261,732	-143,603	-118,129	182%
Released from Restrictions	262,167			
Restricted for 2019	(61,574)			
Adjusted Net Income	(61,139)			

Children's Bereavement Center of South Texas
SUTHERLAND SPRINGS BUDGET vs ACTUAL
January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Grants	239,029	195,000	44,029	123%
Grants and Foundations	85,535	85,000	535	101%
Public Contributions	34,581	0	34,581	100%
Total Income	359,145	280,000	79,145	128%
Gross Profit	359,145	280,000	79,145	128%
Expense				
Employee Expense	135,008	124,999	10,009	108%
Bank & Credit Card Fees	180	0	180	100%
Contractual Services	16,409	10,000	6,409	164%
Depreciation Expense	17,860	0	17,860	100%
Dues, Fees & Subscriptions	5,335	3,000	2,335	178%
Equipment Expense	422	144,000	-143,578	0%
Fundraising & Events	195	0	195	100%
Insurance - Liability	1,930	5,000	-3,070	39%
Marketing & PR	2,369	0	2,369	100%
Postage & Shipping	393	0	393	100%
Printing & Publications	6,276	3,000	3,276	209%
Professional Fees	15,694	6,500	9,194	241%
Profess. Devel./Meeting Expense	479	700	-221	68%
Rent	43,025	42,100	925	102%
Repairs & Maintenance	14,655	6,500	8,155	225%
Student Stipends	0	6,750	-6,750	0%
Supplies and Food	20,833	7,500	13,333	278%
Telephone	3,163	5,000	-1,837	63%
Travel, Transp, Meals, Lodging	3,952	10,000	-6,048	40%
Utilities	6,726	5,000	1,726	135%
Total Expense	294,904	380,049	-85,145	78%
Net Ordinary Income	64,241	-100,049	164,290	-64%
Net Income	64,241	-100,049	164,290	-64%
Released from Restrictions	30,000			
Restricted for 2019	-			
Adjusted Net Income	94,241			

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

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Grants	55,367	0	55,367	100%
Grants and Foundations	350,000	198,000	152,000	177%
Public Contributions	86,520	71,000	15,520	122%
Program Fees	7,557	10,000	-2,443	76%
Event Income	16,228	50,000	-33,772	32%
Total Income	515,672	329,000	186,672	157%
Gross Profit	515,672	329,000	186,672	157%
Expense				
Employee Expense	237,285	237,707	-422	100%
Bank & Credit Card Fees	425	0	425	100%
Depreciation Expense	12,550	0	12,550	100%
Dues, Fees & Subscriptions	5,253	4,000	1,253	131%
Equipment Expense	6,574	2,700	3,874	243%
Fundraising & Events	5,628	6,000	-372	94%
Insurance - Liability	2,000	2,000	0	100%
Marketing & PR	1,674	5,000	-3,326	33%
Postage & Shipping	249	500	-251	50%
Printing & Publications	3,066	3,500	-434	88%
Professional Fees	12,614	15,400	-2,786	82%
Profess. Dev./Meeting Expense	2,143	3,000	-857	71%
Rent	54,000	54,000	0	100%
Repairs & Maintenance	1,250	1,800	-550	69%
Student Stipends	0	4,200	-4,200	0%
Supplies and Food	8,986	14,100	-5,114	64%
Telephone	7,808	8,000	-192	98%
Travel, Transp, Meals, Lodging	9,254	7,800	1,454	119%
Uncollectable Pledges	1,150	0	1,150	100%
Total Expense	371,909	369,707	2,202	101%
Net Ordinary Income	143,763	-40,707	184,470	-353%
Net Income	143,763	-40,707	184,470	-353%
Released from Restrictions	50,000			
Restricted for 2019	(168,116)			
Adjusted Net Income	25,647			

Funding Source or Grant	Program	Fiscal Year Total			
		Year Beginning Balance	Additions	Releases	Year Ending Balance
Baptist Health Foundation	Healing Programs for Grieving Youth	\$ 120,000	\$ -	\$ 120,000	\$ -
Linda Byrd (Blue Birds)	Dishwasher replacement	\$ 500	\$ -	\$ 500	\$ -
Lou Womack	Sutherland Springs	\$ 5,000	\$ -	\$ 5,000	\$ -
Najim Family Foundation	Operating Expenses: Sibling Group	\$ 41,667	\$ -	\$ 41,667	\$ -
Najim Family Foundation	Wonders & Worries/START Center	\$ 25,000	\$ -	\$ 25,000	\$ -
Nancy Smith Hurd Foundation	Wonders & Worries/START Center	\$ 150,000	\$ -	\$ 75,000	\$ 75,000
New York Life Foundation	CBC-RGV Initiative	\$ 50,000	\$ -	\$ 50,000	\$ -
SA Area Foundation	Sutherland Springs	\$ 25,000	\$ -	\$ 25,000	\$ -
Valley Baptist Legacy Foundation	CBC-RGV Initiative	\$ -	\$ 200,000	\$ 31,884	\$ 168,116
Najim Family Foundation	Sibling Loss	\$ -	\$ 46,500	\$ 11,625	\$ 34,875
Najim Family Foundation	Wonders & Worries	\$ -	\$ 28,500	\$ 1,801	\$ 26,699
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
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TOTAL Temporarily Restricted Net Assets		\$ 417,167	\$ 275,000	\$ 387,477	\$ 304,690