

Children's Bereavement Center of South Texas
Balance Sheet With Comparison Data
As of September 30, 2019

	Sep 30, 19	Aug 31, 19	\$ Change	Sep 30, 18	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
1145 · Frost Bank - Opr. Funds	86,761	171,126	-84,365	24,775	61,986
Jefferson Bank	26,210	26,203	7	176,070	-149,861
Texas Capital Bank	27,565	27,561	3	27,551	14
1060 · Broadway Bank - Gen. Opr.	20,197	20,197	0	16,126	4,071
PayPal Basic Account	4,977	2,074	2,903	14,959	-9,982
1025 · Petty Cash	100	100	0	1,890	-1,790
Total Checking/Savings	165,810	247,261	-81,451	261,371	-95,561
Accounts Receivable					
1200 · Accounts Receivable					
Capital	1,738,259	1,439,065	299,194	2,750	1,735,509
Operating	135,243	114,697	20,546	351,889	-216,646
1200 · Accounts Receivable - Other	0	0	0	-1,000	1,000
Total 1200 · Accounts Receivable	1,873,502	1,553,762	319,739	353,639	1,519,863
Total Accounts Receivable	1,873,502	1,553,762	319,739	353,639	1,519,863
Other Current Assets					
1209 · Due from Capital Campaign	87,418	31,255	56,163	0	87,418
Security Deposit - PEO & Rent	10,950	10,950	0	32,875	-21,925
1210 · Prepaid Expense	2,696	561	2,135	693	2,003
1214 · Prepaid Rent	12,085	9,635	2,450	0	12,085
1255 · Investments Luther King Capital					
Operating Fund	775,000	775,000	0	0	775,000
Short Term Fund	56,000	56,000	0	0	56,000
Returns for Operational Use	328,654	317,952	10,702	0	328,654
1255 · Investments Luther King Capital - Other	0	0	0	1,166,636	-1,166,636
Total 1255 · Investments Luther King Capital	1,159,654	1,148,952	10,702	1,166,636	-6,982
1256 · Legacy Fund	50,008	49,553	455	0	50,008
Total Other Current Assets	1,322,811	1,250,906	71,905	1,200,203	122,607
Total Current Assets	3,362,123	3,051,929	310,193	1,815,214	1,546,909
Fixed Assets					
Land	107,832	107,832	0	107,832	0
Website	34,985	34,985	0	34,985	0
1320 · Computer Equipment & Software	42,934	41,417	1,518	30,803	12,132
1325 · Database	47,250	47,250	0	0	47,250
1330 · Furniture, Fixtures & Equip	438,662	432,653	6,009	384,936	53,726
1510 · Building (205 W. Olmos)	1,985,937	1,985,937	0	1,985,663	274
1511 · Building (215 W. Olmos)	843,455	796,416	47,039	1,035	842,420
1514 · Building Improvements (Paloma)	128,774	128,774	0	44,946	83,828
1515 · Leasehold Imp. (215 W. Olmos)	44,224	44,224	0	44,224	0
1516 · Vehicles	45,996	45,996	0	45,996	0
1517 · Rio Grande Valley FF&E	37,651	37,651	0	37,651	0
1350 · Accumulated Depreciation	-952,165	-952,165	0	-825,741	-126,424

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As of September 30, 2019

	Sep 30, 19	Aug 31, 19	\$ Change	Sep 30, 18	\$ Change
Total Fixed Assets	2,805,534	2,750,968	54,566	1,892,329	913,205
TOTAL ASSETS	6,167,657	5,802,897	364,759	3,707,543	2,460,114
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable	69,624	38,232	31,392	17,909	51,715
Credit Cards	5,738	6,138	-400	22,619	-16,881
Other Current Liabilities					
2109 · Due to Operations from CapCamp	87,418	31,255	56,163	0	87,418
2106 · Simple IRA - Merrill Lynch	0	0	0	4,623	-4,623
2131 · Accrued Vacation	13,915	13,915	0	16,193	-2,278
Total Other Current Liabilities	101,334	45,170	56,163	20,817	80,517
Total Current Liabilities	176,696	89,541	87,155	61,345	115,351
Long Term Liabilities					
2301 · Frost Bank LOC	100,000	100,000	0	0	100,000
2300 · Building Loan	685,000	685,000	0	0	685,000
Plains Capital LOC	0	0	0	-10	10
Total Long Term Liabilities	785,000	785,000	0	-10	785,010
Total Liabilities	961,696	874,541	87,155	61,335	900,361
Equity					
3010 · Unrestricted Net Assets	564,840	605,917	-41,077	622,957	-58,116
Designated - Operating Reserve	775,000	775,000	0	775,000	0
Designated - Short Term Fund	56,000	56,000	0	0	56,000
Investment in Fixed Assets	2,120,534	2,065,968	54,566	1,886,224	234,309
3020 · Temp. Restricted Net Assets	137,157	150,646	-13,489	417,167	-280,010
Net Income	1,552,430	1,274,825	277,604	-55,140	1,607,570
Total Equity	5,205,961	4,928,356	277,604	3,646,208	1,559,753
TOTAL LIABILITIES & EQUITY	6,167,657	5,802,897	364,759	3,707,543	2,460,114

Children's Bereavement Center of South Texas
COMBINED BUDGET VS ACTUAL
January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4002 · Government Grants	361,494	404,622	-43,127	89.3%
4010 · Grants and Foundations	429,089	444,406	-15,317	96.6%
4020 · Public Contributions	257,364	247,792	9,572	103.9%
4610 · Program Fees	16,847	17,250	-403	97.7%
4620 · Event Income (net)	278,599	245,000	33,599	113.7%
4800 · Other Income	1,866	0	1,866	100.0%
4820 · Interest Income	96	0	96	100.0%
4830 · Investment Income	6,049	0	6,049	100.0%
4835 · Unrealized gain on investments	154,662	33,000	121,662	468.7%
Total Income	1,506,065	1,392,070	113,995	108.2%
Gross Profit	1,506,065	1,392,070	113,995	108.2%
Expense				
6100 · Employee Expense	1,085,285	1,180,639	-95,354	91.9%
6202 · Bank & Credit Card Fees	4,902	5,310	-408	92.3%
6462 · Contractual Services	68,884	57,000	11,884	120.8%
6200 · Dues, Fees & Subscriptions	4,733	23,565	-18,832	20.1%
6300 · Equipment Expense	19,290	23,430	-4,140	82.3%
6320 · Fundraising & Events	5,341	15,000	-9,659	35.6%
6360 · Insurance - Liability	15,542	16,000	-458	97.1%
6380 · Marketing & PR	36,615	22,500	14,115	162.7%
6962 · Miscellaneous	115	0	115	100.0%
6400 · Postage & Shipping	2,424	5,850	-3,426	41.4%
6410 · Printing & Publications	14,345	23,625	-9,280	60.7%
6460 · Professional Fees	70,627	46,200	24,427	152.9%
6500 · Profess. Devel./Meeting Expense	22,731	19,500	3,231	116.6%
6503 · Symposium/Trainings	10,805	0	10,805	100.0%
6295 · Rent	87,578	96,750	-9,172	90.5%
6550 · Repairs & Maintenance	47,773	38,250	9,523	124.9%
6964 · Student Stipends	29,873	34,650	-4,778	86.2%
6600 · Supplies and Food	59,330	55,313	4,017	107.3%
6660 · Telephone	18,482	15,450	3,032	119.6%
6700 · Travel, Transp, Meals, Lodging	28,007	20,678	7,330	135.4%
6880 · Utilities	22,912	21,000	1,912	109.1%
Total Expense	1,655,594	1,720,709	-65,115	96.2%
Net Ordinary Income	-149,529	-328,639	179,110	45.5%
Released from Restrictions	165,091			
Adjusted Net Ordinary Income	15,562			
Other Income/Expense				
8000 · Capital Campaign Income	1,808,100			
8100 · Capital Campaign Expenses	-106,142	-37,500	-68,642	283.0%
Net Other Income	1,701,958	-37,500	1,739,458	-4,538.6%
Net Income	1,552,430	-366,139	1,918,569	-424.0%

Children's Bereavement Center of South Texas
San Antonio Budget vs. Actual
 January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4002 · Government Grants	63,267	92,038	-28,771	68.7%
4010 · Grants and Foundations	317,417	294,406	23,011	107.8%
4020 · Public Contributions	175,689	185,175	-9,486	94.9%
4610 · Program Fees	13,258	15,750	-2,492	84.2%
4620 · Event Income (net)	262,114	225,000	37,114	116.5%
4800 · Other Income	1,866	0	1,866	100.0%
4820 · Interest Income	96	0	96	100.0%
4830 · Investment Income	6,049	0	6,049	100.0%
4835 · Unrealized gain on investments	154,662	33,000	121,662	468.7%
Total Income	994,418	845,370	149,048	117.6%
Gross Profit	994,418	845,370	149,048	117.6%
Expense				
6100 · Employee Expense	720,429	814,298	-93,869	88.5%
6202 · Bank & Credit Card Fees	3,492	4,410	-918	79.2%
6462 · Contractual Services	66,343	57,000	9,343	116.4%
6200 · Dues, Fees & Subscriptions	3,333	11,456	-8,123	29.1%
6300 · Equipment Expense	14,907	18,628	-3,720	80.0%
6320 · Fundraising & Events	4,885	9,000	-4,115	54.3%
6360 · Insurance - Liability	10,847	14,306	-3,460	75.8%
6380 · Marketing & PR	32,425	12,395	20,030	261.6%
6962 · Miscellaneous	115	0	115	100.0%
6400 · Postage & Shipping	2,231	3,471	-1,240	64.3%
6410 · Printing & Publications	11,592	13,145	-1,553	88.2%
6460 · Professional Fees	56,727	38,450	18,277	147.5%
6500 · Profess. Devel./Meeting Expense	17,276	11,404	5,872	151.5%
6503 · Symposium/Trainings	10,719	0	10,719	100.0%
6295 · Rent	1,860	0	1,860	100.0%
6550 · Repairs & Maintenance	35,125	31,297	3,828	112.2%
6964 · Student Stipends	27,885	25,313	2,573	110.2%
6600 · Supplies and Food	42,449	42,331	118	100.3%
6660 · Telephone	7,600	6,707	892	113.3%
6700 · Travel, Transp, Meals, Lodging	14,004	10,598	3,405	132.1%
6880 · Utilities	15,027	14,903	124	100.8%
Total Expense	1,099,270	1,139,113	-39,843	96.5%
Net Ordinary Income	-104,853	-293,743	188,891	35.7%
Net Income	-104,853	-293,743	188,891	35.7%
 Released from Restrictions		105,516		
Adjusted Net Income		663		

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

January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4002 · Government Grants	239,373	252,744	-13,371	94.7%
4010 · Grants and Foundations	1,100			
4020 · Public Contributions	1,336	550	786	243.0%
Total Income	241,809	253,294	-11,484	95.5%
Gross Profit	241,809	253,294	-11,484	95.5%
Expense				
6100 · Employee Expense	140,121	147,988	-7,867	94.7%
6202 · Bank & Credit Card Fees	10	0	10	100.0%
6462 · Contractual Services	1,273	0	1,273	100.0%
6200 · Dues, Fees & Subscriptions	324	5,399	-5,075	6.0%
6300 · Equipment Expense	7	41	-34	16.2%
6320 · Fundraising & Events	370	0	370	100.0%
6360 · Insurance - Liability	2,037	31	2,006	6,528.4%
6380 · Marketing & PR	2,601	2,753	-153	94.5%
6400 · Postage & Shipping	51	996	-945	5.2%
6410 · Printing & Publications	1,369	5,003	-3,634	27.4%
6460 · Professional Fees	6,169	83	6,085	7,409.8%
6500 · Profess. Devel./Meeting Expense	2,814	2,533	281	111.1%
6295 · Rent	45,218	56,250	-11,032	80.4%
6550 · Repairs & Maintenance	9,399	3,817	5,582	246.2%
6964 · Student Stipends	1,988	6,188	-4,200	32.1%
6600 · Supplies and Food	8,938	3,827	5,110	233.5%
6660 · Telephone	4,625	2,714	1,911	170.4%
6700 · Travel, Transp, Meals, Lodging	8,973	2,093	6,880	428.8%
6880 · Utilities	7,885	6,032	1,853	130.7%
Total Expense	244,170	245,748	-1,578	99.4%
Net Ordinary Income	-2,360	7,546	-9,906	-31.3%
Net Income	-2,360	7,546	-9,906	-31.3%

Children's Bereavement Center of South Texas
Rio Grande Valley Budget vs. Actual
 January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4002 · Government Grants	58,854	59,840	-985	98.4%
4010 · Grants and Foundations	110,572	150,000	-39,428	73.7%
4020 · Public Contributions	80,338	62,067	18,272	129.4%
4610 · Program Fees	3,589	1,500	2,089	239.3%
4620 · Event Income (net)	16,485	20,000	-3,515	82.4%
Total Income	269,838	293,406	-23,568	92.0%
Gross Profit	269,838	293,406	-23,568	92.0%
Expense				
6100 · Employee Expense	218,573	218,353	220	100.1%
6202 · Bank & Credit Card Fees	1,401	900	501	155.6%
6462 · Contractual Services	181	0	181	100.0%
6200 · Dues, Fees & Subscriptions	1,076	6,710	-5,634	16.0%
6300 · Equipment Expense	4,376	4,762	-385	91.9%
6320 · Fundraising & Events	86	6,000	-5,914	1.4%
6360 · Insurance - Liability	2,658	1,662	996	159.9%
6380 · Marketing & PR	1,589	7,352	-5,762	21.6%
6400 · Postage & Shipping	142	1,383	-1,241	10.3%
6410 · Printing & Publications	1,383	5,477	-4,093	25.3%
6460 · Professional Fees	7,614	7,667	-52	99.3%
6500 · Profess. Devel./Meeting Expense	2,641	5,563	-2,922	47.5%
6503 · Symposium/Trainings	86	0	86	100.0%
6295 · Rent	40,500	40,500	0	100.0%
6550 · Repairs & Maintenance	3,249	3,135	114	103.6%
6964 · Student Stipends	0	3,150	-3,150	0.0%
6600 · Supplies and Food	7,943	9,155	-1,211	86.8%
6660 · Telephone	6,257	6,029	229	103.8%
6700 · Travel, Transp, Meals, Lodging	5,031	7,987	-2,956	63.0%
6880 · Utilities	0	65	-65	0.0%
Total Expense	304,787	335,847	-31,061	90.8%
Net Ordinary Income	-34,949	-42,441	7,493	82.3%
Net Income	-34,949	-42,441	7,493	82.3%
Released from Restrictions	59,575			
Adjusted Net Income	24,626			

Children's Bereavement Center of South Texas
Capital Campaign - Accrual Based
December 2018 through September 2019

Dec '18 - Sep 19

Other Income/Expense		
Other Income		
8000 · Capital Campaign Income		
8001 · Foundations	300,000	
8002 · Corporate	5,000	
8003 · Individual	1,506,100	
8009 · In Kind Contribution Income	7,000	
Total 8000 · Capital Campaign Income	<u>1,818,100</u>	
Total Other Income	<u>1,818,100</u>	
Other Expense		
8100 · Capital Campaign Expenses		
8101 · Bank & Credit Card Fees	1,285	
8102 · Donor Recognition	369	
8103 · Loan Interest	1,029	
8104 · Marketing & Materials	14,623	
8105 · Consultant Expenses	57,500	
8106 · Meeting Expenses	3,612	
8107 · Rent & Occupancy Expense	12,005	
8108 · Employee Expense	16,266	
Total 8100 · Capital Campaign Expenses	<u>106,688</u>	
Total Other Expense	<u>106,688</u>	
Net Other Income	<u>1,711,412</u>	
Net Income	<u><u>1,711,412</u></u>	

Children's Bereavement Center of South Texas
Capital Campaign - Cash Based
December 2018 through September 2019

	Dec '18 - Sep 19
Other Income/Expense	
Other Income	
8000 · Capital Campaign Income	
8002 · Corporate	5,000
8003 · Individual	67,841
8009 · In Kind Contribution Income	7,000
Total 8000 · Capital Campaign Income	79,841
Total Other Income	79,841
Other Expense	
8100 · Capital Campaign Expenses	
8101 · Bank & Credit Card Fees	1,285
8102 · Donor Recognition	369
8103 · Loan Interest	1,029
8104 · Marketing & Materials	14,623
8105 · Consultant Expenses	57,500
8106 · Meeting Expenses	3,612
8107 · Rent & Occupancy Expense	11,670
8108 · Employee Expense	16,266
Total 8100 · Capital Campaign Expenses	106,354
Total Other Expense	106,354
Net Other Income	-26,513
Net Income	-26,513