

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

**FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
FINANCIAL STATEMENTS
December 31, 2015 and 2014

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Children's Bereavement Center of South Texas
San Antonio, Texas

Report on Financial Statements

We have audited the accompanying financial statements of The Children's Bereavement Center of South Texas (CBCST), a non-profit corporation, as of December 31, 2015 and 2014, and the related statements of activities (with comparative totals for 2014), functional expenses (with comparative totals for 2014), and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

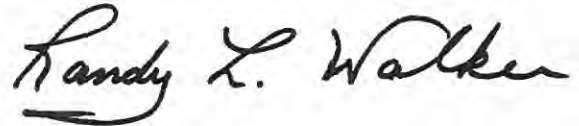
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Children's Bereavement Center of South Texas as of December 31, 2015 and 2014, and the changes in its net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2016, on our consideration of CBCST's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CBCST's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Randy L. Walker". The signature is written in a cursive style with a large, sweeping initial "R" and a long horizontal line at the end.

San Antonio, Texas
April 19, 2016

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
STATEMENTS OF FINANCIAL POSITION
December 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 763,773	\$ 904,706
Investments	857,757	767,904
Grants and Pledges Receivable	49,918	154,812
Prepaid Expenses	59,046	33,091
Other Assets	61,700	29,502
Property and Equipment, net	1,982,931	2,066,466
TOTAL ASSETS	\$ 3,775,125	\$ 3,956,481
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES		
Accounts Payable	\$ 29,111	\$ 5,290
Accrued Expenses	21,690	48,190
Deferred Income	106,600	93,650
TOTAL LIABILITIES	157,401	147,130
NET ASSETS		
Unrestricted		
Undesignated	995,404	915,353
Board Designated: Future Operations	500,000	500,000
Board Designated: Investment in Fixed Assets	1,982,931	2,066,466
Total Unrestricted	3,478,335	3,481,819
Temporarily Restricted	139,389	327,532
TOTAL NET ASSETS	3,617,724	3,809,351
TOTAL LIABILITIES AND NET ASSETS	\$ 3,775,125	\$ 3,956,481

The accompanying notes are an integral part of these financial statements.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015
(with comparative totals for 2014)

	2015			2014 Total
	Unrestricted	Temporarily Restricted	Total	
<u>SUPPORT AND REVENUE</u>				
Grants and Foundations	\$ 386,731	\$ 81,080	\$ 467,811	\$ 553,500
Contributions	500,490	-	500,490	465,464
Fundraising Events, net of direct expenses of \$61,665 and \$52,179, respectively	230,874	-	230,874	178,918
In-Kind Contributions	205,146	-	205,146	159,905
Program Fees	15,919	-	15,919	15,059
Interest Income	916	-	916	5,324
Unrealized and Realized (Loss) Gain on Investments	(25,221)	-	(25,221)	12,024
Other Income	-	-	-	873
Net Assets Released from Restrictions	269,223	(269,223)	-	-
TOTAL SUPPORT AND REVENUE	1,584,078	(188,143)	1,395,935	1,391,067
<u>EXPENSES</u>				
Program Services	1,330,477	-	1,330,477	1,153,693
Supporting Services	257,085	-	257,085	256,703
TOTAL EXPENSES	1,587,562	-	1,587,562	1,410,396
Change in Net Assets	(3,484)	(188,143)	(191,627)	(19,329)
Net Assets, Beginning of Year	3,481,819	327,532	3,809,351	3,828,680
NET ASSETS, End of Year	\$ 3,478,335	\$ 139,389	\$ 3,617,724	\$ 3,809,351

The accompanying notes are an integral part of these financial statements.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2015
(with comparative totals for 2014)

	Program Services						Supporting Services			2014 Total
	Child Services	Community Outreach	Total Program	Fundraising	Management and General	Total Supporting Services	2015 Total	2014 Total		
EXPENSES										
Salaries and Related Expenses	\$ 461,009	\$ 196,614	\$ 657,623	\$ 121,053	\$ 51,422	\$ 172,475	\$ 830,098	\$ 729,906		
In-Kind Services and Goods	196,940	2,051	198,991	6,155	-	6,155	205,146	159,905		
Depreciation Expense	101,521	5,902	107,423	2,361	8,264	10,625	118,048	112,775		
Insurance - Health	36,601	11,109	47,710	6,907	1,808	8,715	56,425	41,339		
Professional Fees	29,236	8,315	37,551	7,892	5,439	13,331	50,882	50,965		
Supplies and Food	40,796	5,273	46,069	1,630	1,406	3,036	49,105	40,553		
Repairs and Maintenance	32,118	2,026	34,144	1,063	561	1,624	35,768	32,909		
Professional Development	11,083	9,873	20,956	1,382	4,463	5,845	26,801	25,621		
Printing and Publications	11,274	10,773	22,047	3,003	1,047	4,050	26,097	32,255		
Student Stipends	24,666	194	24,860	111	154	265	25,125	22,786		
Travel	16,770	7,699	24,469	121	223	344	24,813	16,170		
Equipment Expense	14,439	4,273	18,712	2,084	853	2,937	21,649	15,377		
Marketing and Public Relations	7,277	4,905	12,182	1,422	4,397	5,819	18,001	55,801		
Insurance - Liability	9,052	4,871	13,923	2,164	923	3,087	17,010	14,511		
Dues, Fees and Subscriptions	7,987	2,987	10,974	1,906	2,824	4,730	15,704	16,907		
Utilities	12,637	636	13,273	317	350	667	13,940	13,362		
Contractual Services	12,366	-	12,366	-	639	639	13,005	1,005		
Rent Expense	3,011	5,353	8,364	3,350	1,267	4,617	12,981	1,390		
Telephone	5,875	1,829	7,704	835	1,396	2,231	9,935	8,648		
Loss on Disposal of Assets	3,237	3,237	6,474	-	3,237	3,237	9,711	-		
Postage and Shipping	2,972	1,690	4,662	2,227	429	2,656	7,318	6,811		
Uncollectible Pledges	-	-	-	-	-	-	-	11,400		
TOTAL EXPENSES	\$ 1,040,867	\$ 289,610	\$ 1,330,477	\$ 165,983	\$ 91,102	\$ 257,085	\$ 1,587,562	\$ 1,410,396		

The accompanying notes are an integral part of these financial statements.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2015 and 2014

	2015	2014
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Decrease in Net Assets from Operations	\$ (191,627)	\$ (19,329)
Adjustments to Reconcile Net Change to Net Cash		
Provided by Operations:		
Loss on Disposal of Assets	9,711	-
Depreciation Expense	118,048	112,775
Unrealized and Realized Loss (Gain) on Investments	25,221	(12,024)
Decrease (Increase) in Assets:		
Grants and Pledges Receivable	104,894	(54,902)
Prepaid Expenses	(25,955)	(1,724)
Other Assets	(32,198)	(29,502)
Increase (Decrease) in Liabilities:		
Accounts Payable	23,821	(3,687)
Accrued Expenses	(26,500)	14,873
Deferred Income	12,950	48,483
NET CASH PROVIDED BY OPERATING ACTIVITIES	18,365	54,963
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Investments	(115,074)	(755,880)
Purchase of Property and Equipment	(44,224)	(30,896)
NET CASH USED BY INVESTING ACTIVITIES	(159,298)	(786,776)
NET DECREASE IN CASH FLOWS	(140,933)	(731,813)
Cash and Cash Equivalents, Beginning of Year	904,706	1,636,519
CASH AND CASH EQUIVALENTS, End of Year	\$ 763,773	\$ 904,706

The accompanying notes are an integral part of these financial statements.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

The accompanying statements of The Children's Bereavement Center of South Texas have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Organization and Nature of Activities

The Children's Bereavement Center of South Texas (CBCST) was organized in Texas on February 20, 1997, as a non-profit corporation. CBCST provides support groups, counseling, and community awareness programs, and it produces educational material directed towards children who have experienced trauma from the death of a loved one. CBCST's mission is to foster healing for grieving youth, their families and the community through peer support programs, counseling, training, education and outreach.

Basis of Presentation

CBCST is required to report information regarding its financial position and activities according to three classes of net assets:

- Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of CBCST and/or the passage of time.
- Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by CBCST. CBCST had no permanently restricted net assets at December 31, 2015 and 2014.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, CBCST considers all highly liquid savings and securities with a maturity of three months or less to be cash equivalents.

Contributions and Grants

CBCST reports contributions and grants as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Income Taxes

CBCST is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and as such qualifies for the maximum charitable contributions deduction by donors. As of December 31, 2015, the tax years that remain subject to examination by taxing authorities begin with 2013.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (continued)

Property and Equipment

Purchased property and equipment are stated at cost. Donated assets are recorded at estimated market value at the date of donation. Expenses for betterments that materially extend the useful life of an asset are capitalized at cost. Depreciation is computed using the straight-line method over the estimated useful lives as follows:

Building	39 years
Computer Equipment and Software	3 to 10 years
Furniture and Equipment	3 to 10 years
Website	5 years

Deferred Income

Deferred income represents funds received from donors that are provided for the following year's operating budget and advanced table sales for the following year's annual gala.

NOTE 2 – GRANTS AND PLEDGES RECEIVABLE

The grants and pledges receivable represents unconditional gifts from donors that are expected to be collected as follows at December 31:

		<u>2015</u>		<u>2014</u>
Due in less than one year	\$	46,568	\$	151,412
Due in one to five years		<u>3,350</u>		<u>3,400</u>
Total	\$	<u>49,918</u>	\$	<u>154,812</u>

Management considers all receivables as of December 31, 2015 and 2014 to be fully collectible. Therefore, no allowance for doubtful accounts has been established.

NOTE 3 – IN-KIND CONTRIBUTIONS

CBCST receives significant support from the public in the form of in-kind services. For the years ended December 31, 2015 and 2014, in-kind services provided by volunteers with specialized skills totaled 6,182 and 5,673 hours, respectively. The total value of these services amounted to \$152,436 and \$132,748, respectively. These services included program facilitators and counselors, community outreach, secretarial, fundraising, and grant writing.

Many other unpaid volunteers have made contributions of their time to CBCST during the years ended December 31, 2015 and 2014. The value of this contributed time is not reflected in the accompanying financial statements since it is not susceptible to objective measurement or valuation.

During the years ended December 31, 2015 and 2014, CBCST received donations of goods valued at \$52,710 and \$27,158, respectively.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 4 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets were for the following purposes at December 31:

	<u>2015</u>	<u>2014</u>
Room to Heal Program	\$ 31,641	\$ 75,865
Future Years' Operations	91,668	251,667
Facilities Project	<u>16,080</u>	<u>-</u>
Total	\$ <u>139,389</u>	\$ <u>327,532</u>

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31:

	<u>2015</u>	<u>2014</u>
Land	\$ 107,832	\$ 107,832
Building	2,040,283	1,996,059
Computer Equipment and Software	61,745	83,535
Furniture and Equipment	448,353	452,030
Website	<u>34,985</u>	<u>35,161</u>
	2,693,198	2,674,617
Less Accumulated Depreciation	<u>(710,267)</u>	<u>(608,151)</u>
Total Property and Equipment	\$ <u>1,982,931</u>	\$ <u>2,066,466</u>

Depreciation expense for the years ended December 31, 2015 and 2014 was \$118,048 and \$112,775, respectively.

NOTE 6 – CONCENTRATION OF CREDIT RISK

CBCST maintains its cash balances in several checking accounts at five financial institutions. The Federal Deposit Insurance Corporation insures cash balances up to \$250,000 per bank. At December 31, 2015 and 2014, CBCST's uninsured cash balances totaled \$23,739 and \$45,250, respectively, without consideration of reconciling items.

NOTE 7 – BOARD DESIGNATED NET ASSETS

Board designated net assets were for the following purposes at December 31:

	<u>2015</u>	<u>2014</u>
Future Operations	\$ 500,000	\$ 500,000
Investment in Fixed Assets	<u>1,982,931</u>	<u>2,066,466</u>
Total	\$ <u>2,482,931</u>	\$ <u>2,566,466</u>

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 8 – OPERATING LEASE COMMITMENTS

CBCST has two non-cancelable operating leases for copier equipment that expire at various dates through July 2019. Lease payments range from \$212 to \$549 per month for a period of 48 months. Total office equipment lease expense for the years ended December 31, 2015 and 2014 was \$10,867 and \$8,706, respectively.

In August 2015, CBCST entered into a three year non-cancellable operating lease agreement for office space that expires in August 2018 with monthly rental payments of \$1,875. Rent expense under this lease agreement for the years ended December 31, 2015 and 2014 was \$12,981 and \$-0-, respectively.

The total future required minimum lease payments for these operating leases are as follows:

Years Ending December 31,		
2016	\$	31,630
2017		31,630
2018		<u>17,315</u>
	Total \$	<u>80,575</u>

NOTE 9 – INVESTMENTS

Investments consisted of the following at December 31:

	<u>2015</u>		<u>2014</u>	
	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>
Cash/Money Accounts	\$ 70	\$ 70	\$ 2,676	\$ 2,676
Fixed Income - Bonds	266,934	278,654	539,325	551,633
Equities	590,753	652,046	225,903	229,611
Total	<u>\$ 857,757</u>	<u>\$ 930,770</u>	<u>\$ 767,904</u>	<u>\$ 783,920</u>

Investment activity consisted of the following for the years ended December 31:

	<u>2015</u>	<u>2014</u>
Interest and Dividends	\$ 10,559	\$ 4,331
Realized Gain	21,217	25,923
Unrealized Loss	(56,997)	(13,899)
Total	<u>\$ (25,221)</u>	<u>\$ 16,355</u>

NOTE 10 – FAIR VALUE OF FINANCIAL INSTRUMENTS

CBCST adopted the provisions of ASC 820, "Fair Value Measurements and Disclosures" (formerly SFAS 157). ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market, and establishes a framework for measuring fair value in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The adoption of ASC 820 did not affect CBCST's financial position or results of operations.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 10 – FAIR VALUE OF FINANCIAL INSTRUMENTS (continued)

The valuation techniques required by ASC 820 are based upon observable and unobservable inputs, and ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets or liabilities and have the highest priority.
- Level 2 valuations are based on quoted prices in markets that are not active.
- Level 3 valuations are based on inputs that are unobservable and supported by little or no market activity.

CBCST does not have Level 2 or Level 3 assets or liabilities.

CBCST's financial instruments (Level 1) were as follows at December 31:

	<u>2015</u>		<u>2014</u>	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial Assets:				
Cash and Cash Equivalents	\$ 763,773	\$ 763,773	\$ 904,706	\$ 904,706
Grants and Pledges Receivable	\$ 49,918	\$ 49,918	\$ 154,812	\$ 154,812
Prepaid Expenses	\$ 59,046	\$ 59,046	\$ 33,091	\$ 33,091
Other Assets	\$ 61,700	\$ 61,700	\$ 29,502	\$ 29,502
Financial Liabilities:				
Accounts Payable	\$ 29,111	\$ 29,111	\$ 5,290	\$ 5,290
Accrued Expenses	\$ 21,690	\$ 21,690	\$ 48,190	\$ 48,190
Deferred Income	\$ 106,600	\$ 106,600	\$ 93,650	\$ 93,650

The carrying amounts reported in the statements of financial position approximate fair values because of the short maturities of those instruments.

CBCST's financial instruments also include investments. The fair values of investments are based on quoted market prices for those or similar investments.

NOTE 11 – LINE OF CREDIT

On June 24, 2011, CBCST entered into an unsecured revolving line of credit agreement for up to \$100,000. The line of credit had an interest rate of 4% per annum and matured on May 30, 2015. As of December 31, 2014, the outstanding balance was \$-0-. The line of credit was not renewed in 2015.

NOTE 12 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and general and administrative expenses have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated between the program and supporting services benefited.

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 13 – PROGRAM SERVICES

CBCST's purpose is to help children and families who have experienced the death of someone significant in their lives. In addition to on-going support groups and counseling, CBCST provides training, crisis intervention, and consultation services to individuals, schools, churches, and various types of community agencies. The following tables provide statistics of services provided to the public at large during the years ended December 31, 2015 and 2014. A "unit of service" is based on a mental health hour of 50 minutes of service provided to an individual or family by CBCST. Units of service may include direct and indirect support services provided to an individual or family.

Services provided at December 31, 2015:

	Unduplicated Participants	Program Service Visits	Units of Service
Peer support program			
Children and youth served	465	2,990	7,176
Adult caregivers served	382	2,233	5,359
Total peer support program	847	5,223	12,535
Individual and family counseling program			
Children and youth served	204	1,325	1,590
Adult caregivers served	98	801	961
Telephone Calls and Consultants	1,075	609	152
Total served under counseling program	1,377	2,735	2,703
Family assessments			
Children and youth served	523	523	941
Adult caregivers served	446	464	835
Total family assessments	969	987	1,776
Camps and external groups			
Pre-Camp Assessment, Adults	25	25	45
Pre-Camp Assessment, Children	66	66	119
Camp participants	66	594	2,376
External groups	92	462	462
Total camps and external groups	* 183	1,147	3,002
Family workshops and activities	335	335	1,005
Total bereavement program services	* 1,508	10,427	21,021
Community outreach services			
Training, education and outreach	10,538	10,538	33,499
Total for all programs and services	* 12,046	21,300	55,526

* Total omits duplicate participants

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 13 – PROGRAM SERVICES (continued)

Services provided at December 31, 2014:

	Unduplicated Participants	Program Service Visits	Units of Service
Peer support program			
Children and youth served	551	3,306	7,934
Adult caregivers served	390	2,283	5,479
Total peer support program	941	5,589	13,413
Individual and family counseling program			
Children and youth served	211	1,008	1,210
Adult caregivers served	117	538	646
Anticipatory support	5	11	13
Total served under counseling program	333	1,557	1,869
Family assessments			
Children and youth served	518	518	932
Adult caregivers served	385	385	693
Total family assessments	903	903	1,625
Camps and external groups			
Pre-Camp Assessment, Adults	22	22	40
Pre-Camp Assessment, Children	31	31	56
Camp participants	31	78	733
External groups	33	154	54
Total camps and external groups	* 86	285	883
Family workshops and activities	322	322	966
Total bereavement program services	* 1,528	8,656	18,757
Community outreach services			
Training, education and outreach	9,061	9,061	14,195
Total for all programs and services	* 10,911	18,039	32,952

* Total omits duplicate participants

NOTE 14 – SUBSEQUENT EVENTS

In January 2016, CBCST received a total of \$430,000 in grant funds for a two-year period from Methodist Healthcare Ministries and Valley Baptist Legacy Foundation. CBCST's goal is to use the funds to establish a similar bereavement center in the Rio Grande Valley of South Texas.

CBCST has evaluated subsequent events through April 19, 2016, which is the date the financial statements were available to be issued.