

**FORT BEND COUNTY CHILD  
ADVOCATES, INC.  
AND  
FORT BEND COUNTY CHILD  
ADVOCATES ENDOWMENT, INC.**

**COMBINING FINANCIAL STATEMENTS**

**For the Year Ended December 31, 2018  
with Comparative Totals for 2017**



**FORT BEND COUNTY CHILD ADVOCATES, INC. AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
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OF FORT BEND™

## REPORT OF INDEPENDENT AUDITORS

Board of Directors  
Fort Bend County Child Advocates, Inc.  
and Fort Bend County Child Advocates Endowment, Inc.  
Rosenberg, Texas

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Fort Bend County Child Advocates, Inc. and Fort Bend County Child Advocates Endowment, Inc. Endowment (collectively, the "Organization") which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and cash flows for the year 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

To the Board of Directors  
Fort Bend County Child Advocates, Inc.  
and Fort Bend County Child Advocates Endowment, Inc.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited the Organization's 2017 financial statements, and our report dated June 20, 2018 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated August 20, 2019, on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.

*Whitley Penn LLP*

Houston, Texas  
August 20, 2019

## **FINANCIAL STATEMENTS**

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 COMBINING STATEMENT OF FINANCIAL POSITION  
 As of December 31, 2018 (with comparative totals for 2017)**

	<u>Agency</u>	<u>Endowment</u>	<u>Eliminations</u>	<u>2018 Total</u>	<u>2017 Total</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 1,130,732	\$ 747,990	\$ -	\$ 1,878,722	\$ 941,261
Grants receivable	205,362	-	-	205,362	580,709
Promises to give, net	708,772	-	-	708,772	648,815
Capital campaign	4,528,500	-	-	4,528,500	-
Prepaid expenses	21,566	-	-	21,566	29,951
Property and equipment, net	2,240,831	-	-	2,240,831	2,274,247
Due from Endowment	599,051	-	(599,051)	-	-
Investments	-	3,281,795	-	3,281,795	4,028,035
<b>Total Assets</b>	<u>\$ 9,434,814</u>	<u>\$ 4,029,785</u>	<u>\$ (599,051)</u>	<u>\$ 12,865,548</u>	<u>\$ 8,503,018</u>
<b>Liabilities and Net Assets</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 103,560	\$ -	\$ -	\$ 103,560	\$ 17,232
Accrued expenses	124,480	-	-	124,480	75,536
Deferred revenue	-	-	-	-	9,500
Due to Agency	-	599,051	(599,051)	-	-
<b>Total Liabilities</b>	<u>228,040</u>	<u>599,051</u>	<u>(599,051)</u>	<u>228,040</u>	<u>102,268</u>
<b>Net Assets:</b>					
Without Donor Restrictions:					
Invested in property and equipment	2,240,831	-	-	2,240,831	2,274,247
Board designated endowment	-	3,430,734	-	3,430,734	3,735,918
Undesignated	6,804,725	-	-	6,804,725	1,909,767
Total Without Donor Restrictions	<u>9,045,556</u>	<u>3,430,734</u>	<u>-</u>	<u>12,476,290</u>	<u>7,919,932</u>
With Donor Restrictions	<u>161,218</u>	<u>-</u>	<u>-</u>	<u>161,218</u>	<u>480,818</u>
<b>Total Net Assets</b>	<u>9,206,774</u>	<u>3,430,734</u>	<u>-</u>	<u>12,637,508</u>	<u>8,400,750</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 9,434,814</u>	<u>\$ 4,029,785</u>	<u>\$ (599,051)</u>	<u>\$ 12,865,548</u>	<u>\$ 8,503,018</u>



**FORT BEND COUNTY CHILD ADVOCATES, INC. AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
COMBINING STATEMENT OF ACTIVITIES  
As of December 31, 2018 (with comparative totals for 2017)**

	<u>Agency</u>	<u>Endowment</u>	<u>Eliminations</u>	<u>2018 Total</u>	<u>2017 Total</u>
<b>Unrestricted Net Assets</b>					
Unrestricted Revenues and Gains:					
Contributions and grants	\$ 5,817,566	\$ -	\$ (227,597)	\$ 5,589,969	\$ 833,621
Federal and State grants	1,600,477	-	-	1,600,477	1,303,066
Partner reimbursements	123,695	-	-	123,695	119,121
Special fundraising events	606,013	-	-	606,013	557,903
Less: cost of direct benefits to donors	(74,886)	-	-	(74,886)	(70,378)
In-kind contributions	950	31,425	-	32,375	34,255
Net investment return	926	(73,708)	-	(72,782)	570,666
<b>Total Unrestricted Revenues and Gains</b>	<b>8,074,741</b>	<b>(42,283)</b>	<b>(227,597)</b>	<b>7,804,861</b>	<b>3,348,254</b>
Net assets released from restrictions	604,600	-	-	604,600	345,500
<b>Total Unrestricted Revenues and Gains, and Releases from Restrictions</b>	<b>8,679,341</b>	<b>(42,283)</b>	<b>(227,597)</b>	<b>8,409,461</b>	<b>3,693,754</b>
<b>Expenses</b>					
Program:					
Contribution Agency	-	227,597	(227,597)	-	-
Program services	2,783,622	-	-	2,783,622	2,489,938
<b>Total Program</b>	<b>2,783,622</b>	<b>227,597</b>	<b>(227,597)</b>	<b>2,783,622</b>	<b>2,489,938</b>
Supporting Services:					
General and administrative	680,713	35,304	-	716,017	682,835
Fundraising	134,263	-	-	134,263	113,338
Capital Campaign	219,201	-	-	219,201	-
<b>Total Supporting Services</b>	<b>1,034,177</b>	<b>35,304</b>	<b>-</b>	<b>1,069,481</b>	<b>796,173</b>
<b>Total Expenses</b>	<b>3,817,799</b>	<b>262,901</b>	<b>(227,597)</b>	<b>3,853,103</b>	<b>3,286,111</b>
Change in Unrestricted Net Assets	4,861,542	(305,184)	-	4,556,358	407,643
<b>Net Assets with Donor Restrictions</b>					
Contributions	285,000	-	-	285,000	604,600
Net assets released from restrictions	(604,600)	-	-	(604,600)	(345,500)
<b>Change in Net Assets with Donor Restrictions</b>	<b>(319,600)</b>	<b>-</b>	<b>-</b>	<b>(319,600)</b>	<b>259,100</b>
Change in Net Assets	4,541,942	(305,184)	-	4,236,758	666,743
<b>Net Assets, beginning of year</b>	<b>4,664,832</b>	<b>3,735,918</b>	<b>-</b>	<b>8,400,750</b>	<b>7,734,007</b>
<b>Net Assets, end of year</b>	<b>\$ 9,206,774</b>	<b>\$ 3,430,734</b>	<b>\$ -</b>	<b>\$12,637,508</b>	<b>\$ 8,400,750</b>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND**  
**FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
**COMBINING STATEMENT OF FUNCTIONAL EXPENSES**  
*For the Year Ended December 31, 2018*

	Agency				Total
	Program	General and Administrative	Fundraising	Capital Campaign	
<b>Payroll</b>					
Salaries	\$ 1,771,445	\$ 442,861	\$ -	\$ -	\$ 2,214,306
Employee benefits	252,800	63,200	-	-	316,000
Payroll taxes	115,245	28,811	-	-	144,056
Retirement contributions	38,032	9,508	-	-	47,540
Payroll services	18,940	4,735	-	-	23,675
<b>Total Payroll</b>	<u>2,196,462</u>	<u>549,115</u>	<u>-</u>	<u>-</u>	<u>2,745,577</u>
<b>Other</b>					
Bad debts	-	30,000	-	-	30,000
Bank charges	1,606	401	15,604	-	17,611
Contracted services	850	-	59,517	217,541	277,908
Depreciation (note 4)	77,654	19,414	-	-	97,068
Dues and license fees	9,954	2,477	-	-	12,431
E-mail and website expenses	41,385	10,346	-	-	51,731
Equipment and software	50,012	12,503	-	-	62,515
Grants to Agency (note 10)	-	-	-	-	-
Insurance	22,733	5,683	-	-	28,416
Meals	359	-	-	-	359
Miscellaneous	7,637	46	-	-	7,683
Office supplies	21,175	5,294	-	1,223	27,692
Outreach	-	-	-	142	142
Postage	2,645	661	1,340	295	4,941
Printing	18	-	6,433	-	6,451
Professional fees	114,781	3,590	-	-	118,371
Program supplies	59,988	5,671	41,841	-	107,500
Program fees	7,589	-	-	-	7,589
Promotion	9,360	2,351	9,528	-	21,239
Repairs and maintenance	31,778	7,945	-	-	39,723
Telephone	564	-	-	-	564
Training	30,696	5,219	-	-	35,915
Travel	53,628	9,310	-	-	62,938
Utilities	42,748	10,687	-	-	53,435
<b>Total Other</b>	<u>587,160</u>	<u>131,598</u>	<u>134,263</u>	<u>219,201</u>	<u>1,072,222</u>
<b>Total Functional Expenses</b>	<u>\$ 2,783,622</u>	<u>\$ 680,713</u>	<u>\$ 134,263</u>	<u>\$ 219,201</u>	<u>\$ 3,817,799</u>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND**  
**FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
**COMBINING STATEMENT OF FUNCTIONAL EXPENSES**  
*For the Year Ended December 31, 2018*

	<u>Endowment</u>		<u>Eliminations</u>	<u>Total Expenses</u>
	<u>Program</u>	<u>General and Administrative</u>		
<b>Payroll</b>				
Salaries	\$ -	\$ -	\$ -	\$ 2,214,306
Employee benefits	-	-	-	316,000
Payroll taxes	-	-	-	144,056
Retirement contributions	-	-	-	47,540
Payroll services	-	-	-	23,675
<b>Total Payroll</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,745,577</u>
<b>Other</b>				
Bad debts	-	-	-	30,000
Bank charges	-	-	-	17,611
Contracted services	-	-	-	277,908
Depreciation (note 4)	-	-	-	97,068
Dues and license fees	-	-	-	12,431
E-mail and website expenses	-	-	-	51,731
Equipment and software	-	-	-	62,515
Grants to Agency (note 10)	227,597	-	(227,597)	-
Insurance	-	-	-	28,416
Meals	-	-	-	359
Miscellaneous	-	-	-	7,683
Office supplies	-	-	-	27,692
Outreach	-	-	-	142
Postage	-	-	-	4,941
Printing	-	-	-	6,451
Professional fees	-	35,304	-	153,675
Program supplies	-	-	-	107,500
Program fees	-	-	-	7,589
Promotion	-	-	-	21,239
Repairs and maintenance	-	-	-	39,723
Telephone	-	-	-	564
Training	-	-	-	35,915
Travel	-	-	-	62,938
Utilities	-	-	-	53,435
<b>Total Other</b>	<u>227,597</u>	<u>35,304</u>	<u>(227,597)</u>	<u>1,107,526</u>
<b>Total Functional Expenses</b>	<u>\$ 227,597</u>	<u>\$ 35,304</u>	<u>\$ (227,597)</u>	<u>\$ 3,853,103</u>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND**  
**FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
**COMBINING STATEMENT OF FUNCTIONAL EXPENSES**  
*For the Year Ended December 31, 2017*

	<b>Agency</b>			<b>Total</b>
	<b>Program</b>	<b>General and Administrative</b>	<b>Fundraising</b>	
<b>Payroll</b>				
Salaries	\$ 1,581,768	\$ 395,448	\$ -	\$1,977,216
Employee benefits	238,884	59,722	-	298,606
Payroll taxes	103,194	25,798	-	128,992
Retirement contributions	34,372	8,593	-	42,965
Payroll services	17,496	4,374	-	21,870
<b>Total Payroll</b>	<b>1,975,714</b>	<b>493,935</b>	<b>-</b>	<b>2,469,649</b>
<b>Other</b>				
Bad debts	-	53,233	-	53,233
Bank charges	1,673	418	12,995	15,086
Contracted services	3,075	-	56,217	59,292
Depreciation (note 4)	77,371	19,343	-	96,714
Dues and license fees	7,377	2,052	-	9,429
E-mail and website expenses	46,875	11,719	-	58,594
Equipment and software	41,446	10,362	-	51,808
Grants to Agency (note 10)	-	-	-	-
Insurance	21,777	5,444	-	27,221
Meals	1,475	330	-	1,805
Miscellaneous	4,239	64	1,299	5,602
Office supplies	19,025	4,756	-	23,781
Postage	3,173	793	1,058	5,024
Printing	6,133	1,533	9,777	17,443
Professional fees	66,718	2,600	-	69,318
Program supplies	51,305	3,944	24,513	79,762
Program fees	9,162	-	-	9,162
Promotion	5,388	1,355	7,479	14,222
Repairs and maintenance	48,397	12,098	-	60,495
Telephone	645	161	-	806
Training	17,035	3,486	-	20,521
Travel	40,344	8,379	-	48,723
Utilities	41,591	10,397	-	51,988
<b>Total Other</b>	<b>514,224</b>	<b>152,467</b>	<b>113,338</b>	<b>780,029</b>
<b>Total Functional Expenses</b>	<b>\$ 2,489,938</b>	<b>\$ 646,402</b>	<b>\$ 113,338</b>	<b>\$3,249,678</b>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND**  
**FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
**COMBINING STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended December 31, 2017**

	<u>Endowment</u>		<u>Total</u>	<u>Eliminations</u>	<u>Total Expenses</u>
	<u>Program</u>	<u>General and Administrative</u>			
<b>Payroll</b>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,977,216
Employee benefits	-	-	-	-	298,606
Payroll taxes	-	-	-	-	128,992
Retirement contributions	-	-	-	-	42,965
Payroll services	-	-	-	-	21,870
<b>Total Payroll</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,469,649</u>
<b>Other</b>					
Bad debts	-	-	-	-	53,233
Bank charges	-	-	-	-	15,086
Contracted services	-	-	-	-	59,292
Depreciation (note 4)	-	-	-	-	96,714
Dues and license fees	-	-	-	-	9,429
E-mail and website expenses	-	-	-	-	58,594
Equipment and software	-	-	-	-	51,808
Grants to Agency (note 10)	201,771	-	201,771	(201,771)	-
Insurance	-	-	-	-	27,221
Meals	-	-	-	-	1,805
Miscellaneous	-	-	-	-	5,602
Office supplies	-	-	-	-	23,781
Postage	-	-	-	-	5,024
Printing	-	-	-	-	17,443
Professional fees	36,433	-	36,433	-	105,751
Program supplies	-	-	-	-	79,762
Program fees	-	-	-	-	9,162
Promotion	-	-	-	-	14,222
Repairs and maintenance	-	-	-	-	60,495
Telephone	-	-	-	-	806
Training	-	-	-	-	20,521
Travel	-	-	-	-	48,723
Utilities	-	-	-	-	51,988
<b>Total Other</b>	<u>238,204</u>	<u>-</u>	<u>238,204</u>	<u>(201,771)</u>	<u>816,462</u>
<b>Total Functional Expenses</b>	<u>\$ 238,204</u>	<u>\$ -</u>	<u>\$ 238,204</u>	<u>\$ (201,771)</u>	<u>\$ 3,286,111</u>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
**STATEMENT OF CASH FLOWS**  
*For the Year Ended December 31, 2018 (with comparative totals for 2017)*

	<u>Agency</u>	<u>Endowment</u>	<u>2018 Total</u>	<u>2017 Total</u>
<b>Cash Flows From Operating Activities:</b>				
Change in Net Assets	\$ 4,541,942	\$ (305,184)	\$ 4,236,758	\$ 666,743
Adjustments to reconcile change in net assets to net cash operating activities:				
Unrealized (gain)/loss on investments	-	270,409	270,409	(397,034)
Realized (gain)/loss on investments	-	(119,674)	(119,674)	(108,376)
Depreciation expense	97,068	-	97,068	96,714
Change in operating assets and liabilities				
Grants receivable	375,347	-	375,347	(274,277)
Promises to give	(59,957)	-	(59,957)	2,327
Capital campaign	(4,528,500)	-	(4,528,500)	-
Prepaid expenses	8,385	-	8,385	(5,786)
Funds held by Endowment	66,000	-	66,000	-
Accounts payable	86,328	-	86,328	13,674
Accrued expenses	48,944	-	48,944	61
Deferred revenue	(9,500)	-	(9,500)	975
Fund held for Agency	-	(66,000)	(66,000)	-
<b>Net Cash Provided (Used) By Operating Activities</b>	<u>626,057</u>	<u>(220,449)</u>	<u>405,608</u>	<u>(4,979)</u>
<b>Cash Flows From Investing Activities:</b>				
Purchase of fixed assets	(63,652)	-	(63,652)	(70,934)
Interest and dividends reinvested	-	(77,027)	(77,027)	(65,096)
Purchases of investments	-	(2,066,451)	(2,066,451)	(590,645)
Proceeds from sales of investments	-	2,738,983	2,738,983	781,684
<b>Net Cash Provided (Used) By Investing Activities</b>	<u>(63,652)</u>	<u>595,505</u>	<u>531,853</u>	<u>55,009</u>
Net Change in Cash and Cash Equivalents	562,405	375,056	937,461	50,030
<b>Beginning Cash and Cash Equivalents</b>	<u>568,327</u>	<u>372,934</u>	<u>941,261</u>	<u>891,231</u>
<b>Ending Cash and Cash Equivalents</b>	<u>\$ 1,130,732</u>	<u>\$ 747,990</u>	<u>\$ 1,878,722</u>	<u>\$ 941,261</u>

**FORT BEND COUNTY CHILD ADVOCATE, INC, AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
NOTES TO COMBINING FINANCIAL STATEMENTS**

**Note 1 - Summary of Significant Accounting Policies**

Fort Bend County Child Advocates, Inc. (the "Agency") is a not-for-profit enterprise organized for the purpose of working on behalf of child abuse victims through two advocacy programs: Court Appointed Special Advocates (CASA) and The Children's Advocacy Center (CAC). Incorporated in 1991, the Agency's mission is to provide a voice for abused and neglected children in Fort Bend County through the use of specially trained community volunteers and staff. Fort Bend County Child Advocates, Inc. is supported primarily through donor contributions and grants.

Fort Bend County Child Advocates Endowment, Inc. (the "Endowment") was incorporated in 1998 and funded by Fort Bend County Child Advocates, Inc. in 1999. The Endowment was organized and operates for educational and charitable purposes, and is exclusively for the benefit of Fort Bend County Child Advocates, Inc. (the Supported Organization).

**Basis of Accounting** – The combining financial statements of the Agency and the Endowment (collectively, the "Organization") have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Significant intercompany accounts between the combining entities have been eliminated.

**Basis of Presentation** – On August 18, 2016 FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. We have implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly. The ASU has been applied retroactively to all periods presented, but no changes to the net asset classifications were necessary.

The Organization's financial statements are prepared in accordance with ASU 2016-14 Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. Under ASC 958, the Center has reported its net assets with and without donor restrictions.

In addition, the Organization is required by FASB ASC 958-205-45-4 to present a statement of cash flows.

**Summary of Financial Information for 2017** - The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute presentation conformity with U.S. generally accepted accounting principles (U.S. GAAP). Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2017, from which the summarized information was derived.

**Revenue Recognition** - Generally, grants are recognized as revenues when earned. Grants that operate on a reimbursement basis are recognized on the accrual basis as revenues only to the extent of disbursements and commitments that are allowable for reimbursement. Revenues from contributions, donations and other sources are recognized as net assets without donor restrictions or net assets with donor restrictions when received or unconditionally promised by a third party. Revenues from special events are recognized when the events are held. Interest income is recognized when earned based on passage of time. Program income and other income are recognized when received.

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
*NOTES TO COMBINING FINANCIAL STATEMENTS (continued)*

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Contributions and Promises to Give** - In accordance with FASB ASC 958-605-45-3, *Accounting for Contributions Received and Contributions Made*, contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Conditional promises to give cash or other assets are not recognized as revenues until received. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions are met in the fiscal year in which the contributions were recognized. All other donor-restricted contributions would be reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

The Organization uses the allowances method to determine uncollectible unconditional promises receivable. The allowance is based on management's analysis of specific promises made. The Organization considers all remaining promises to give to be fully collectible; accordingly, no allowance for doubtful accounts is required.

If amounts become uncollectible, they will be charged to operations when that determination is made. Bad debt expense was \$30,000 and \$53,233 for the years ended December 31, 2018 and 2017, respectively.

**Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. The significant estimates included in the financial statements are the estimates of useful lives used for depreciating property and equipment items.

**Cash and Cash Equivalents** - The Organization considers all monies in banks and highly liquid investments with maturities of three months or less from the date of purchase to be cash and cash equivalents. The carrying values of any cash and cash equivalents are deemed to approximate their fair values because of the short maturities of those financial instruments.

**Property and Equipment** - Purchased property and equipment assets are carried at cost. Major additions and betterments equal to or greater than \$5,000 that extend the useful lives of property and equipment are capitalized and charged to the asset accounts while replacements, maintenance, and repairs, which do not improve or extend the life of the respective assets, are expensed. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method with lives of 3 to 40 years.

**Advertising** – Advertising costs are expensed as incurred



**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
*NOTES TO COMBINING FINANCIAL STATEMENTS (continued)*

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Donations** - Donations are recorded as contributions at fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as restricted by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

**Grants Receivable** - Grants receivable consist primarily of cost reimbursement requests outstanding at year-end related to various contracts from the State of Texas and other agencies under Federal grant programs.

**Contributed Services** - The Organization receives a substantial amount of services donated by volunteers in carrying out the Organization's purpose. No amounts have been reflected in the combining financial statements for these volunteer services since they do not meet the criteria for recognition under FASB ASC 958-605-25-26, "*Accounting for Contributions Received and Contributions Made*".

During the years ended December 31, 2018 and 2017, the value of contributed services meeting the requirements for recognition in the financial statements was \$32,375 and \$34,255, respectively.

**Functional Allocation of Expense** - Expenses are categorized in the Statement of Activities as program services, fundraising and management and general. The Organization's expenses are allocated on a functional basis among these benefited categories.

Program service expenses include direct and indirect (allocated) expenses for the various programs offered by the Organization. Expenses that can be identified with a specific program and support services are allocated directly according to their natural expenditure classification. Other expenses, that are common to several functions, are allocated to program services by various reasonable bases.

**Income Taxes** – The Organization is a nonprofit corporation that is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code ("Code") and comparable State law, and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization did not conduct any unrelated business activities in the current fiscal year. Therefore, the Organization has made no provision for federal income taxes in the accompanying financial statements.

The Organization applies the provisions of FASB ASC Topic 740, *Income Taxes*, (formerly FASB Interpretation No. 48 (FIN 48), *Accounting for Uncertainty in Income Taxes - an Interpretation of FASB Statement No. 109*), which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. FIN 48 also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosures and transition. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

**Investments and Investment Income** – In accordance with ASC 958-320, "*Accounting for Certain Investments Held by Not for Profit Organizations*" (formerly SFAS No. 124), investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the combining statements of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
*NOTES TO COMBINING FINANCIAL STATEMENTS (continued)*

**Note 1 - Summary of Significant Accounting Policies (continued)**

Effective July 1, 2008, the Organization adopted the provisions of ASC 820, "*Fair Value Measurements and Disclosures*" (formerly SFAS 157), with respect to its investments. 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 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 - Quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 - Inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3 - Significant unobservable inputs that are supported by little or no market activity.

All cash, cash equivalents and investments held by the Organization as of December 31, 2018 and 2017 were Level 1. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used are to maximize the use of observable inputs and minimize the use of unobservable inputs.

**Note 2 - Concentration of Credit Risk**

All of a depositor's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, are insured by the Federal Deposit Insurance Corporation (FDIC) up to the standard maximum deposit insurance amount (\$250,000), for each deposit insurance ownership category. Additionally, cash and securities held by a customer at a Security Investor Protection Corporation (SIPC) member brokerage firm are protected up to \$500,000, which includes a limit of \$250,000 for cash.

The Organization maintains cash balances at a financial institution located in Texas. At December 31, 2018 and 2017, the Organization had approximately \$418,556 and \$326,337, respectively, of cash balances that were not insured by the FDIC. The Organization has not experienced any losses in such accounts and believes the risk of future loss is mitigated by monitoring the balances and the financial institutions where the cash is deposited.

The Organization's investments amount to \$4,029,786 and \$4,400,969 at December 31, 2018 and 2017, respectively, and consist of cash held for long-term investment, fixed income securities, mutual funds and corporate equities which are held at a brokerage firm. Investments in excess of the SIPC limit amounts to \$3,529,785 and \$3,900,969 at December 31, 2018 and 2017, respectively. These investments are exposed to several risks, such as interest rates, market and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Organization's combining financial statements.

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 NOTES TO COMBINING FINANCIAL STATEMENTS (continued)**

**Note 3 - Grants Receivable**

As of December 31, 2018 and 2017, grants receivable consist of the following:

	<u>2018</u>	<u>2017</u>
Federal Financial Assistance		
Criminal Justice Division-CAC VOCA	\$ 69,232	\$ 50,492
VOCA	22,995	38,644
Fort Bend County CDBG	6,054	4,474
City of Missouri City CDBG	-	8,619
City of Sugar Land CDBG	-	793
	<u>98,281</u>	<u>103,022</u>
Other governmental financial assistance		
Texas CASA	32,928	31,318
CAC's of Texas, Inc.	40,202	42,659
OVAG	7,600	3,480
LSP	150	-
	<u>80,880</u>	<u>77,457</u>
Total Federal and other governmental financial assistance	<u>179,161</u>	<u>180,479</u>
Other Private Grants		
Henderson-Wessendorf Foundation	-	150,000
George Foundation	-	110,000
Episcopal Health	-	100,000
Other	26,201	40,230
Total Other Private Grants	<u>26,201</u>	<u>400,230</u>
Total grants receivable	<u>\$ 205,362</u>	<u>\$ 580,709</u>

All grants receivable are due within one year.

**Note 4 - Property and Equipment**

Property and equipment consist of the following:

	<u>2018</u>	<u>2017</u>
Land	\$ 116,118	\$ 116,118
Buildings and Improvements	2,933,194	2,909,941
Furniture and Equipment	390,567	350,168
Total Property and Equipment	3,439,879	3,376,227
Less Accumulated Depreciation	<u>(1,199,048)</u>	<u>(1,101,980)</u>
Property and Equipment, Net	<u>\$ 2,240,831</u>	<u>\$ 2,274,247</u>

Depreciation expense for the years ended December 31, 2018 and 2017 was \$97,068 and \$96,714, respectively.

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 NOTES TO COMBINING FINANCIAL STATEMENTS (continued)**

**Note 5 - Long-Term Investments**

Investments for the years ended December 31, 2018 and 2017 are stated at fair value and consist primarily of fixed income securities, mutual funds and corporate equities, as follows:

	2018		
	Cost	Quoted Prices in Active Markets for Identical Assets (Level 1)	Unrealized Appreciation/ (Depreciation)
Cash held for long-term investment	\$ 747,990	\$ 747,990	\$ -
US Treasury securities	1,215,000	1,207,049	(7,951)
Equity funds and other assets	1,986,352	2,074,746	88,394
<b>Totals</b>	<b>\$ 3,949,342</b>	<b>\$ 4,029,785</b>	<b>\$ 80,443</b>

	2017		
	Cost	Quoted Prices in Active Markets for Identical Assets (Level 1)	Unrealized Appreciation
Cash held for long-term investment	\$ 372,934	\$ 372,934	\$ -
Equity funds and other assets	3,359,027	4,028,035	669,008
<b>Totals</b>	<b>\$ 3,731,961</b>	<b>\$ 4,400,969</b>	<b>\$ 669,008</b>

Net investment return is summarized as follows:

	2018	2017
Interest and dividend income	\$ 77,953	\$ 65,256
Gain on sale of investments	119,674	108,376
Unrealized gain (loss) on investments	(270,409)	397,034
<b>Net investment return</b>	<b>\$ (72,782)</b>	<b>\$ 570,666</b>

**Note 6 - Leases**

The Organization is obligated under a non-cancelable operating lease expiring May 30, 2020. Future minimum lease payments over the remainder of the copier lease agreement are as follows:

For the Year Ending December 31,	Amount
2019	\$ 11,222
2020	4,176
	<b>\$ 15,398</b>

Total lease expense for the years ended December 31, 2018 and 2017 was \$14,138 and \$12,766, respectively.

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 NOTES TO COMBINING FINANCIAL STATEMENTS (continued)**

**Note 7 - Partnering Agencies**

In accomplishing its mission, the Organization partners with various State and County agencies whose purpose is to serve the needs of the children of Fort Bend County. These partnering agencies occupy space within the Organization's facility and reimburse the Organization for expenses related to their occupancy such as utilities, repairs and maintenance based on an allocation of expenses determined by the square footage occupied. Currently, monthly reimbursements total approximately \$11,575 and \$9,927 for the years ended December 31, 2018 and 2017, respectively, and are recalculated at the end of each twelve-month agreement.

Total reimbursements from partnering agencies and licensing agreements were \$123,695 and \$119,121 for the years ended December 31, 2018 and 2017, respectively.

**Note 8 - Without Donor Restrictions Net Assets**

Without donor restrictions net assets include resources available for the Organization to provide a voice for abused and neglected children in Fort Bend County through the use of specially trained community volunteers and staff. The without donor restrictions net asset amounts at December 31, 2018 and 2017, were \$12,473,483 and \$7,919,932, respectively. Included in the net assets without donor restrictions are the facilities and equipment used by the Organization and Board designated endowment which are not available for operations. The without donor restrictions, undesignated (available for operations) net assets category were \$6,801,918 and \$1,909,767 for the years ending December 31, 2018 and 2017, respectively.

**Note 9 - With Donor Restrictions Net Assets**

Net assets with donor restrictions are available for the following purpose and time restrictions:

	2018	2017
CAC Program	\$ 34,218	\$ 143,318
CASA Program	17,000	124,500
Operations	110,000	213,000
Total	\$ 161,218	\$ 480,818

**Note 10 - Related Party Transactions**

The Agency is an affiliate of Children's Advocacy Centers of Texas, Inc. (a State organization). The Agency pays annual affiliation fees to the State organization. The State organization provides the Agency with advocacy, educational opportunities, membership and other supporting services. The Agency paid affiliation fees of \$9,708 and \$9,136 for the years ended December 31, 2018 and 2017, respectively.

The Endowment gifted the Agency a portion of its investment income totaling \$227,597 and \$201,771 for the years ended December 31, 2018 and 2017, respectively.

The Agency transferred \$599,051 in prior years to the Endowment to combine with their investment funds to yield a higher rate of return.

These intercompany transactions are eliminated in the combining financial statements.

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
NOTES TO COMBINING FINANCIAL STATEMENTS (continued)**

**Note 11 - Employee Benefits**

The Organization has a defined contribution, salary-reduction 401(k) plan that is available to all of its full-time employees age 21 and over after three months of service. Qualified employees may contribute any portion of their pretax annual compensation to the plan (up to annual statutory limits), and the Organization makes a 50% matching contribution up to 6% of the employee's pretax annual compensation. Such matching contributions are expensed by the Organization. Total accrued matching contributions were \$47,540 and \$42,965 for the years ended December 31, 2018 and 2017, respectively.

**Note 12 - Concentrations**

The Organization is dependent on several sources of support and revenue. Grant funds from the State of Texas received directly for child advocacy and received indirectly as a contractor or sub-grantee from pass-through grants from other child advocacy agencies provide approximately twenty (20%) and thirty-nine percent (39%) of the Organization's support for the years ended December 31, 2018 and 2017, respectively. These sources also make up fourteen percent (14%) and sixteen percent (16%) of the Organization's grants and promises to give receivables for the years ended December 31, 2018 and 2017, respectively. A significant reduction in the level of this support, if this were to occur, could have an adverse impact on the Organization's programs and activities.

The Organization also conducts two annual fundraisers in Fort Bend County, Texas, which provide approximately seven percent (7%) and fifteen percent (15%) of its operating revenues for the years ended December 31, 2018 and 2017, respectively. The gross proceeds raised and direct costs of benefits to donors incurred may fluctuate from year-to-year based on economic and other factors.

**Note 13 - Contingencies**

The Organization's programs are supported through federal, state, and local grant programs that are governed by various rules and regulations. Expenses charged to the grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of management, there are no contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been made in the accompanying financial statements for such contingencies.

**Note 14 - Endowment Funds**

As of December 31, 2018 and 2017, the Board of Trustees had designated \$3,430,734 and \$3,735,918, respectively, of net assets without donor restrictions as a general endowment fund to support the mission of the Organization. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as net assets without donor restrictions.

The Organization has a spending policy of appropriating for distribution each year 5% of its board-designated endowment fund's average fair value of the prior 12 quarters through the calendar year-end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected investment return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow its general endowment fund to grow at an average of 5% annually.

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 NOTES TO COMBINING FINANCIAL STATEMENTS (continued)**

**Note 14 - Endowment Funds (continued)**

This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return. To achieve that objective, the Organization has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 5%, while growing the fund if possible.

The Organization expects its Endowment assets to perform based on market conditions and investment decisions. Returns may vary from year to year. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Composition of and changes in endowment net assets for the years ended December 31, 2018 and 2017 were as follows:

	2018	2017
Board-designated endowment net assets, beginning of year	\$ 3,735,918	\$ 3,370,361
Investment income	77,027	65,096
Net appreciation/(depreciation)	(150,735)	505,410
Amounts appropriated for expenditure	(231,476)	(204,949)
Board-designated endowment net assets, end of year	\$ 3,430,734	\$ 3,735,918

**Note 15 - Promises To Give**

Promises to give consist of the following:

	2018	2017
Voices for Children	\$ 705,505	\$ 635,115
Other	33,267	66,933
Less: allowance for doubtful accounts	(30,000)	(53,233)
Total Promises to give	\$ 708,772	\$ 648,815

The present value of cash flows from promises to give does not vary significantly from the stated value; therefore, no discount has been recorded. Promises to give are due as follows:

	2018	2017
Amounts due in:		
Less than one year	\$ 259,355	\$ 237,720
One to five years	449,417	411,095
Total	\$ 708,772	\$ 648,815

**FORT BEND COUNTY CHILD ADVOCATES, INC, AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 NOTES TO COMBINING FINANCIAL STATEMENTS (continued)**

**Note 16 - Capital Campaign**

In September 2018, the Organization launched a campaign to raise capital for construction and remodeling and growth in operational costs. During the fiscal year, the Organization received \$393,000 in contributions and \$4,528,000 in pledges of contributions for future years. The present value of cash flows from the capital campaign pledges do not vary significantly from the stated value; therefore, no discount has been recorded. Capital campaign pledges are due as follows:

Amounts due in:		
Less than one year	\$	3,019,817
One to five years		<u>1,508,183</u>
Total	\$	<u><u>4,528,000</u></u>

**Note 17 - Functionalized Expenses**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require an allocation on a reasonable basis that is consistently applied. A percentage of general and administrative expenses are allocated to the respective programs based on the estimated percentage of general and administrative hours charged to the Organization’s programs.

**Note 18 - Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise of cash and cash equivalents, receivables for grants, promises to give, capital campaign, endowment spending-rate distributions. The balances as of December 31, 2018 and 2017 are shown below.

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 1,878,722	\$ 941,261
Grants receivable	205,362	580,709
Promises to give	259,355	237,720
Capital campaign	3,019,817	-
Endowment spending-rate distributions	<u>171,537</u>	<u>186,796</u>
	<u><u>\$ 5,534,793</u></u>	<u><u>\$ 1,946,486</u></u>

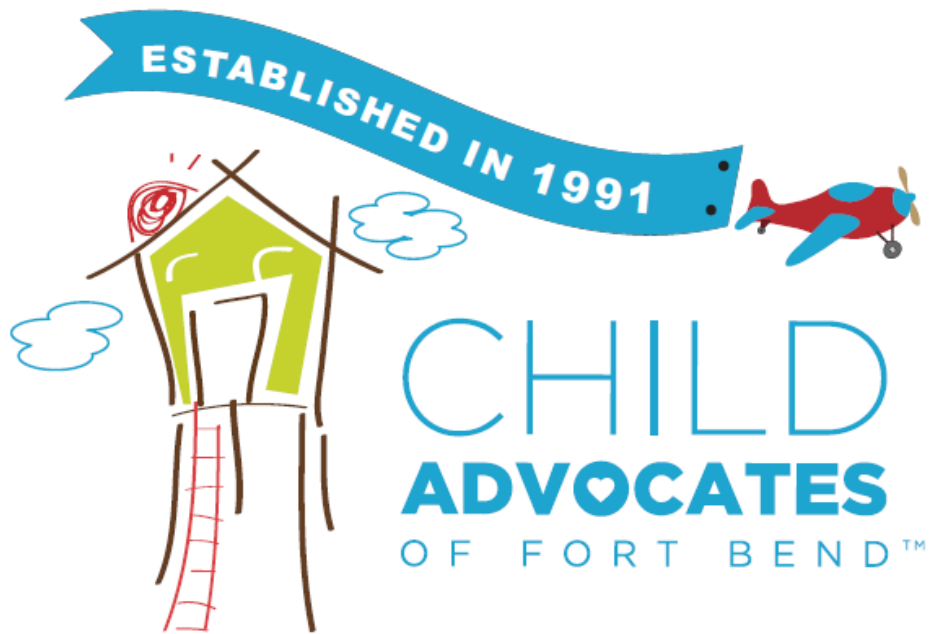
The board-designated endowment of \$3,430,734 is subject to an annual spending rate of 5% as described in Note 14. Although the Organization does not intend to spend from this board-designated endowment (other than amounts appropriated for general expenditure as part of the Board’s annual budget approval and appropriation), these amounts could be made available if necessary.

**Note 19 - Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 20, 2019, the date the financial statements were available to be issued. No change to the financial statements for the year ended December 31, 2018 is deemed necessary as a result of this evaluation.



## **SUPPLEMENTAL INFORMATION**



**FORT BEND COUNTY CHILD ADVOCATES, INC. AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 SCHEDULE OF TEXAS CASA, INC. - VOCA FUNDS  
 For the Year Ended December 31, 2018 (with comparative totals for 2017)**

<u>Grantor/Program Title</u>	<u>Grant Period</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>2018 Current Year Expenditures</u>	<u>2017 Prior Year Expenditures</u>
VOCA - CASA	10/01/2018 - 09/30/2019	2019-66	\$ 152,440	\$ 33,654	\$ -
	10/01/2017 - 09/30/2018	13647-18	156,027	<u>117,383</u>	<u>38,644</u>
<b>Total Expenditures for VOCA - CASA Grant Funds</b>				<u>\$ 151,037</u>	<u>\$ 38,644</u>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 SCHEDULE OF TEXAS CASA CVC/OAG GRANT AWARDS  
 For the Year Ended December 31, 2018 (with comparative totals for 2017)**

<u>Grantor/Program Title</u>	<u>Grant Period</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>2018 Current Year Expenditures</u>	<u>2017 Prior Year Expenditures</u>
CVC/OAG FUND	09/01/2018 - 08/31/2019	CVC-19-54	\$ 177,211	\$ 43,138	\$ -
	09/01/2017 - 08/31/2018	CVC-18-54	153,354	106,736	46,618
	09/01/2016 - 08/31/2017	CVC-17-54	136,665	-	90,442
<b>Total Expenditures for CVC/OAG Grant Funds</b>				<u>\$ 149,874</u>	<u>\$ 137,060</u>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND**  
**FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.**  
**SCHEDULE OF TEXAS CASA FUNCTIONAL EXPENSES**  
*For the Year Ended December 31, 2018 (with comparative totals for 2017)*

	<b>2018 Current Year Expenditures</b>		
	<b>Program</b>	<b>General and Administrative</b>	<b>Total</b>
<b>Payroll</b>			
Salaries	\$ 501,220	\$ 191,343	\$ 692,563
Employee benefits	76,773	19,193	95,966
Payroll taxes	35,027	8,757	43,784
Payroll services	6,054	1,513	7,567
<b>Total Payroll</b>	<b>619,074</b>	<b>220,806</b>	<b>839,880</b>
<b>Other</b>			
Contracted services	72,659	-	72,659
Depreciation	31,062	-	31,062
Dues and license fees	626	156	782
E-mail and website expenses	8,886	-	8,886
Equipment and software	10,856	-	10,856
Insurance	7,275	1,819	9,094
Meals	859	-	859
Miscellaneous	7,452	-	7,452
Office supplies	6,250	-	6,250
Postage	1,009	-	1,009
Printing	1,812	453	2,265
Professional fees	5,744	-	5,744
Program supplies	38,068	1,691	39,759
Program fees	3,199	-	3,199
Promotion	4,171	970	5,141
Repairs and maintenance	10,158	2,540	12,698
Telephone	517	-	517
Training	6,272	-	6,272
Travel	54,989	-	54,989
Utilities	16,839	-	16,839
<b>Total Other</b>	<b>288,703</b>	<b>7,629</b>	<b>296,332</b>
<b>Total Functional Expenses for Texas CASA</b>	<b>\$ 907,777</b>	<b>\$ 228,435</b>	<b>\$ 1,136,212</b>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND  
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.  
 SCHEDULE OF TEXAS CASA FUNCTIONAL EXPENSES  
 For the Year Ended December 31, 2018 (with comparative totals for 2017)**

	<b>2017 Prior Year Expenditures</b>		
	<b>Program</b>	<b>General and Administrative</b>	<b>Total</b>
<b>Payroll</b>			
Salaries	\$ 450,989	\$ 168,996	\$ 619,985
Employee benefits	69,391	17,347	86,738
Payroll taxes	31,690	7,923	39,613
Payroll services	5,996	1,499	7,495
<b>Total Payroll</b>	<b>558,066</b>	<b>195,765</b>	<b>753,831</b>
<b>Other</b>			
Contracted services	55,311	-	55,311
Depreciation	32,883	-	32,883
Dues and license fees	2,261	565	2,826
E-mail and website expenses	5,775	-	5,775
Equipment and software	8,821	-	8,821
Insurance	7,404	1,851	9,255
Meals	343	-	343
Miscellaneous	3,981	-	3,981
Office supplies	7,055	-	7,055
Postage	1,222	38	1,260
Printing	4,444	1,111	5,555
Professional fees	4,420	-	4,420
Program supplies	29,533	1,179	30,712
Program fees	1,989	-	1,989
Promotion	494	131	625
Repairs and maintenance	16,380	4,095	20,475
Telephone	806	-	806
Training	6,917	-	6,917
Travel	35,822	-	35,822
Utilities	17,303	-	17,303
<b>Total Other</b>	<b>243,164</b>	<b>8,970</b>	<b>252,134</b>
<b>Total Functional Expenses for Texas CASA</b>	<b>\$ 801,230</b>	<b>\$ 204,735</b>	<b>\$ 1,005,965</b>