

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

COMBINING FINANCIAL STATEMENTS

**For the Year Ended December 31, 2019
with Comparative Totals for 2018**

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.
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ESTABLISHED IN 1991

CHILD
ADVOCATES
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, 2019, and the related statements of activities, functional 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.

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, 2019, 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.

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

Report on Summarized Comparative Information

We have previously audited the Organization’s 2018 financial statements, and our report dated August 20, 2019 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, 2018, 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 18, 2020, 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.



Houston, Texas
August 18, 2020

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, 2019 (with comparative totals for 2018)**

	<u>Agency</u>	<u>Endowment</u>	<u>Eliminations</u>	<u>2019 Total</u>	<u>2018 Total, Restated</u>
Assets					
Cash and cash equivalents	\$ 2,090,999	\$ 625,569	\$ -	\$ 2,716,568	\$ 1,878,722
Grants receivable	865,602	-	-	865,602	205,362
Promises to give, net	537,223	-	-	537,223	708,772
Capital campaign, net	2,274,285	-	-	2,274,285	4,528,500
Prepaid expenses	22,122	-	-	22,122	21,566
Property and equipment, net	7,433,913	-	-	7,433,913	2,368,151
Due from Endowment	599,051	-	(599,051)	-	-
Investments	-	3,794,456	-	3,794,456	3,281,795
Total Assets	<u>\$ 13,823,195</u>	<u>\$ 4,420,025</u>	<u>\$ (599,051)</u>	<u>\$ 17,644,169</u>	<u>\$ 12,992,868</u>
Liabilities and Net Assets					
Liabilities:					
Accounts payable	\$ 25,990	\$ -	\$ -	\$ 25,990	\$ 103,560
Accrued expenses	1,600,385	-	-	1,600,385	124,480
Due to Agency	-	599,051	(599,051)	-	-
Total Liabilities	<u>1,626,375</u>	<u>599,051</u>	<u>(599,051)</u>	<u>1,626,375</u>	<u>228,040</u>
Net Assets:					
Without Donor Restrictions:					
Invested in property and equipment	7,433,913	-	-	7,433,913	2,368,151
Board designated endowment	-	3,820,974	-	3,820,974	3,430,734
Undesignated	3,979,789	-	-	3,979,789	6,677,405
Total Without Donor Restrictions	<u>11,413,702</u>	<u>3,820,974</u>	<u>-</u>	<u>15,234,676</u>	<u>12,603,610</u>
With Donor Restrictions	<u>783,118</u>	<u>-</u>	<u>-</u>	<u>783,118</u>	<u>161,218</u>
Total Net Assets	<u>12,196,820</u>	<u>3,820,974</u>	<u>-</u>	<u>16,017,794</u>	<u>12,764,828</u>
Total Liabilities and Net Assets	<u>\$ 13,823,195</u>	<u>\$ 4,420,025</u>	<u>\$ (599,051)</u>	<u>\$ 17,644,169</u>	<u>\$ 12,992,868</u>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND
 FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.
 COMBINING STATEMENT OF ACTIVITIES
 As of December 31, 2019 (with comparative totals for 2018)**

	<u>Agency</u>	<u>Endowment</u>	<u>Eliminations</u>	<u>2019 Total</u>	<u>2018 Total, Restated</u>
Unrestricted Net Assets					
Unrestricted Revenues and Gains:					
Contributions and grants	\$ 4,056,890	\$ -	\$ (201,489)	\$ 3,855,401	\$ 5,589,969
Federal and State grants	1,878,174	-	-	1,878,174	1,600,477
Partner reimbursements	16,181	-	-	16,181	123,695
Special fundraising events	559,531	-	-	559,531	606,013
Less: cost of direct benefits to donors	(74,152)	-	-	(74,152)	(74,886)
In-kind contributions	1,000	33,350	-	34,350	32,375
Net investment return	38,955	594,323	-	633,278	(72,782)
Total Unrestricted Revenues and Gains	6,476,579	627,673	(201,489)	6,902,763	7,804,861
Net assets released from restrictions	285,000	-	-	285,000	604,600
Total Unrestricted Revenues and Gains, and Releases from Restrictions	6,761,579	627,673	(201,489)	7,187,763	8,409,461
Expenses					
Program:					
Contribution Agency	-	201,489	(201,489)	-	-
Program services	2,997,467	-	-	2,997,467	2,783,622
Total Program	2,997,467	201,489	(201,489)	2,997,467	2,783,622
Supporting Services:					
General and administrative	758,530	35,944	-	794,474	716,017
Fundraising	114,061	-	-	114,061	134,263
Capital Campaign	650,695	-	-	650,695	91,881
Total Supporting Services	1,523,286	35,944	-	1,559,230	942,161
Total Expenses	4,520,753	237,433	(201,489)	4,556,697	3,725,783
Change in Unrestricted Net Assets	2,240,826	390,240	-	2,631,066	4,683,678
Net Assets with Donor Restrictions					
Contributions	906,900	-	-	906,900	285,000
Net assets released from restrictions	(285,000)	-	-	(285,000)	(604,600)
Change in Net Assets with Donor Restrictions	621,900	-	-	621,900	(319,600)
Change in Net Assets	2,862,726	390,240	-	3,252,966	4,364,078
Net Assets, beginning of year, restated	9,334,094	3,430,734	-	12,764,828	8,400,750
Net Assets, end of year	\$ 12,196,820	\$ 3,820,974	\$ -	\$16,017,794	\$ 12,764,828

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, 2019

	Agency				Total
	Program	General and Administrative	Fundraising	Capital Campaign	
Payroll					
Salaries	\$ 1,902,425	\$ 477,337	\$ -	\$ 221,600	\$ 2,601,362
Employee benefits	242,810	58,941	-	16,656	318,407
Payroll taxes	147,018	36,776	-	14,560	198,354
Retirement contributions	43,202	10,801	-	-	54,003
Payroll services	20,920	5,230	-	-	26,150
Total Payroll	<u>2,356,375</u>	<u>589,085</u>	<u>-</u>	<u>252,816</u>	<u>3,198,276</u>
Other					
Bad debts	-	55,707	-	-	55,707
Bank charges	2,425	606	13,859	-	16,890
Contracted services	89,814	-	59,569	150,216	299,599
Depreciation (note 4)	86,590	21,648	-	-	108,238
Dues and license fees	8,916	2,221	-	-	11,137
E-mail and website expenses	42,215	10,554	-	-	52,769
Equipment and software	59,802	14,951	-	33,784	108,537
Grants to Agency (note 10)	-	-	-	-	-
Insurance	25,572	6,393	-	-	31,965
Meals	2,924	647	-	-	3,571
Miscellaneous	4,676	208	-	-	4,884
Office supplies	24,581	6,145	-	2,565	33,291
Outreach	858	-	4,875	1,047	6,780
Postage	3,246	725	565	821	5,357
Printing	6,122	-	2,386	4,179	12,687
Professional fees	15,200	3,800	-	-	19,000
Program supplies	78,182	5,231	28,742	75,090	187,245
Program fees	4,183	-	-	4,345	8,528
Promotion	8,943	1,000	4,065	-	14,008
Repairs and maintenance	51,297	12,825	-	110,297	174,419
Telephone	517	-	-	-	517
Training	24,246	4,571	-	-	28,817
Travel	56,255	11,082	-	265	67,602
Utilities	44,528	11,131	-	15,270	70,929
Total Other	<u>641,092</u>	<u>169,445</u>	<u>114,061</u>	<u>397,879</u>	<u>1,322,477</u>
Total Functional Expenses	<u>\$ 2,997,467</u>	<u>\$ 758,530</u>	<u>\$ 114,061</u>	<u>\$ 650,695</u>	<u>\$ 4,520,753</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, 2019

	Endowment		Total	Eliminations	Total Expenses
	Program	General and Administrative			
Payroll					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,601,362
Employee benefits	-	-	-	-	318,407
Payroll taxes	-	-	-	-	198,354
Retirement contributions	-	-	-	-	54,003
Payroll services	-	-	-	-	26,150
Total Payroll	-	-	-	-	3,198,276
Other					
Bad debts	-	-	-	-	55,707
Bank charges	-	-	-	-	16,890
Contracted services	-	-	-	-	299,599
Depreciation (note 4)	-	-	-	-	108,238
Dues and license fees	-	-	-	-	11,137
E-mail and website expenses	-	-	-	-	52,769
Equipment and software	-	-	-	-	108,537
Grants to Agency (note 10)	201,489	-	201,489	(201,489)	-
Insurance	-	-	-	-	31,965
Meals	-	-	-	-	3,571
Miscellaneous	-	-	-	-	4,884
Office supplies	-	-	-	-	33,291
Outreach	-	-	-	-	6,780
Postage	-	-	-	-	5,357
Printing	-	-	-	-	12,687
Professional fees	-	35,944	35,944	-	54,944
Program supplies	-	-	-	-	187,245
Program fees	-	-	-	-	8,528
Promotion	-	-	-	-	14,008
Repairs and maintenance	-	-	-	-	174,419
Telephone	-	-	-	-	517
Training	-	-	-	-	28,817
Travel	-	-	-	-	67,602
Utilities	-	-	-	-	70,929
Total Other	201,489	35,944	237,433	(201,489)	1,358,421
Total Functional Expenses	\$201,489	\$ 35,944	\$ 237,433	\$ (201,489)	\$ 4,556,697

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	
Payroll					
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
Total Payroll	<u>2,196,462</u>	<u>549,115</u>	<u>-</u>	<u>-</u>	<u>2,745,577</u>
Other					
Bad debts	-	30,000	-	-	30,000
Bank charges	1,606	401	15,604	-	17,611
Contracted services	850	-	59,517	90,221	150,588
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
Total Other	<u>587,160</u>	<u>131,598</u>	<u>134,263</u>	<u>91,881</u>	<u>944,902</u>
Total Functional Expenses	<u>\$ 2,783,622</u>	<u>\$ 680,713</u>	<u>\$ 134,263</u>	<u>\$ 91,881</u>	<u>\$3,690,479</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>Total</u>	<u>Eliminations</u>	<u>Total Expenses</u>
	<u>Program</u>	<u>General and Administrative</u>			
Payroll					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,214,306
Employee benefits	-	-	-	-	316,000
Payroll taxes	-	-	-	-	144,056
Retirement contributions	-	-	-	-	47,540
Payroll services	-	-	-	-	23,675
Total Payroll	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,745,577</u>
Other					
Bad debts	-	-	-	-	30,000
Bank charges	-	-	-	-	17,611
Contracted services	-	-	-	-	150,588
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	(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	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
Total Other	<u>227,597</u>	<u>35,304</u>	<u>262,901</u>	<u>(227,597)</u>	<u>980,206</u>
Total Functional Expenses	<u>\$ 227,597</u>	<u>\$ 35,304</u>	<u>\$ 262,901</u>	<u>\$ (227,597)</u>	<u>\$ 3,725,783</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, 2019 (with comparative totals for 2018)**

	<u>Agency</u>	<u>Endowment</u>	<u>2019 Total</u>	<u>2018 Total, Restated</u>
Cash Flows From Operating Activities:				
Change in Net Assets	\$ 2,862,726	\$ 390,240	\$ 3,252,966	\$ 4,364,078
Adjustments to reconcile change in net assets to net cash operating activities:				
Unrealized (gain) on investments	-	(429,335)	(429,335)	270,409
Realized (gain) on investments	-	(80,125)	(80,125)	(119,674)
Depreciation expense	108,238	-	108,238	97,068
Change in operating assets and liabilities				
Grants receivable	(660,240)	-	(660,240)	375,347
Promises to give	171,549	-	171,549	(59,957)
Capital campaign	2,254,215	-	2,254,215	(4,528,500)
Prepaid expenses	(556)	-	(556)	8,385
Funds held by Endowment	-	-	-	66,000
Accounts payable	(77,570)	-	(77,570)	86,328
Accrued expenses	1,475,905	-	1,475,905	48,944
Deferred revenue	-	-	-	(9,500)
Fund held for Agency	-	-	-	(66,000)
Net Cash Provided (Used) By Operating Activities	<u>6,134,267</u>	<u>(119,220)</u>	<u>6,015,047</u>	<u>532,928</u>
Cash Flows From Investing Activities:				
Purchase of fixed assets	(5,174,000)	-	(5,174,000)	(190,972)
Interest and dividends reinvested	-	(84,863)	(84,863)	(77,027)
Purchases of investments	-	(990,727)	(990,727)	(2,066,451)
Proceeds from sales of investments	-	1,072,389	1,072,389	2,738,983
Net Cash Provided (Used) By Investing Activities	<u>(5,174,000)</u>	<u>(3,201)</u>	<u>(5,177,201)</u>	<u>404,533</u>
Net Change in Cash and Cash Equivalents	960,267	(122,421)	837,846	937,461
Beginning Cash and Cash Equivalents	<u>1,130,732</u>	<u>747,990</u>	<u>1,878,722</u>	<u>941,261</u>
Ending Cash and Cash Equivalents	<u>\$ 2,090,999</u>	<u>\$ 625,569</u>	<u>\$ 2,716,568</u>	<u>\$ 1,878,722</u>

**FORT BEND COUNTY CHILD ADVOCATES, 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 2018 - 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, 2018, 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 \$55,707 and \$30,000 for the years ended December 31, 2019 and 2018, 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, 2019 and 2018, the value of contributed services meeting the requirements for recognition in the financial statements was \$34,350 and \$32,375, 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, 2019 and 2018 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, 2019 and 2018, the Organization had approximately \$1,793,151 and \$418,556, 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 \$4,420,025 and \$4,029,785 at December 31, 2019 and 2018, 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 \$3,920,025 and \$3,529,785 at December 31, 2019 and 2018, 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, 2019 and 2018, grants receivable consist of the following:

	<u>2019</u>	<u>2018</u>
Federal Financial Assistance		
Criminal Justice Division-CAC VOCA	\$ 69,709	\$ 69,232
CASA VOCA	60,814	22,995
Fort Bend County CDBG	2,461	6,054
City of Missouri City CDBG	3,000	-
	<u>135,984</u>	<u>98,281</u>
Other governmental financial assistance		
Texas CASA	28,677	32,928
CAC's of Texas, Inc.	57,923	40,202
OVAG	6,594	7,600
LSP	-	150
	<u>93,194</u>	<u>80,880</u>
Total Federal and other governmental financial assistance	<u>229,178</u>	<u>179,161</u>
Other Private Grants		
Other	636,424	26,201
Total Other Private Grants	<u>636,424</u>	<u>26,201</u>
Total grants receivable	<u>\$ 865,602</u>	<u>\$ 205,362</u>

All grants receivable are due within one year.

Note 4 - Property and Equipment

Property and equipment consist of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 394,190	\$ 116,118
Construction in progress	4,756,248	127,320
Buildings and Improvements	2,933,194	2,933,194
Furniture and Equipment	657,567	390,567
Total Property and Equipment	8,741,199	3,567,199
Less Accumulated Depreciation	<u>(1,307,286)</u>	<u>(1,199,048)</u>
Property and Equipment, Net	<u>\$ 7,433,913</u>	<u>\$ 2,368,151</u>

Depreciation expense for the years ended December 31, 2019 and 2018 was \$108,238 and \$97,068, 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, 2019 and 2018 are stated at fair value and consist primarily of fixed income securities, mutual funds and corporate equities, as follows:

	2019		
	Cost	Quoted Prices in Active Markets for Identical Assets (Level 1)	Unrealized Appreciation
Cash held for long-term investment	\$ 625,569	\$ 625,569	\$ -
US Treasury securities	1,080,000	1,101,897	21,897
Equity funds and other assets	2,247,402	2,692,559	445,157
Totals	\$ 3,952,971	\$ 4,420,025	\$ 467,054

	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
Totals	\$ 3,949,342	\$ 4,029,785	\$ 80,443

Net investment return is summarized as follows:

	2019	2018
Interest and dividend income	\$ 123,818	\$ 77,953
Gain on sale of investments	80,125	119,674
Unrealized gain (loss) on investments	429,335	(270,409)
Net investment return	\$ 633,278	\$ (72,782)

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
2020	\$ 7,776
	<u>\$ 7,776</u>

Total copier lease expense for the years ended December 31, 2019 and 2018 was \$13,826 and \$14,138, 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 \$7,220 and \$11,575 for the years ended December 31, 2019 and 2018, respectively, and are recalculated at the end of each twelve-month agreement.

Total reimbursements from partnering agencies and licensing agreements were \$16,181 and \$123,695 for the years ended December 31, 2019 and 2018, 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, 2019 and 2018, were \$15,234,676 and \$12,603,610, 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 \$3,979,789 and \$6,677,405 for the years ending December 31, 2019 and 2018, respectively.

Note 9 - With Donor Restrictions Net Assets

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

	2019	2018
CAC Program	\$ 44,218	\$ 34,218
CASA Program	186,400	17,000
Operations	552,500	110,000
Total	\$ 783,118	\$ 161,218

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 \$11,107 and \$9,708 for the years ended December 31, 2019 and 2018, respectively.

The Endowment gifted the Agency a portion of its investment income totaling \$201,489 and \$227,597 for the years ended December 31, 2019 and 2018, 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. This amount is eliminated in the current year financials.

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 \$54,003 and \$47,541 for the years ended December 31, 2019 and 2018, 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-nine percent (29%) and twenty-one percent (21%) of the Organization's support for the years ended December 31, 2019 and 2018, respectively. These sources also make up twenty percent (20%) and fourteen percent (14%) of the Organization's grants and promises to give receivables for the years ended December 31, 2019 and 2018, 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 seven percent (7%) of its operating revenues for the years ended December 31, 2019 and 2018, 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, 2019 and 2018, the Board of Directors had designated \$3,820,974 and \$3,430,734, 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, 2019 and 2018 were as follows:

	<u>2019</u>	<u>2018</u>
Board-designated endowment net assets, beginning of year	\$ 3,430,734	\$ 3,735,918
Investment income	84,863	77,027
Net appreciation/(depreciation)	(509,460)	(150,735)
Amounts appropriated for expenditure	<u>814,837</u>	<u>(231,476)</u>
Board-designated endowment net assets, end of year	<u>\$ 3,820,974</u>	<u>\$ 3,430,734</u>

Note 15 - Promises To Give

Promises to give consist of the following:

	<u>2019</u>	<u>2018</u>
Voices for Children	\$ 552,505	\$ 705,505
Other	10,730	33,267
Less: discount, 2%	<u>(12,474)</u>	<u>-</u>
	550,761	738,772
Less: allowance for doubtful accounts	<u>-</u>	<u>(30,000)</u>
Total Promises to give	<u>\$ 550,761</u>	<u>\$ 708,772</u>

The present value of cash flows from promises to give for years ended December 31, 2019 and 2018 are \$12,474 and \$0, respectively.

Promises to give are due as follows:

	<u>2019</u>	<u>2018</u>
Amounts due in:		
Less than one year	\$ 155,121	\$ 259,355
One to five years	<u>395,640</u>	<u>449,417</u>
Total	<u>\$ 550,761</u>	<u>\$ 708,772</u>

**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 \$5,656,550 in contributions and \$2,300,297 in pledges of contributions for future years. The present value of cash flows from the capital campaign pledges for December 31, 2019 and 2018 are \$13,538 and \$0, respectively.

Capital campaign pledges are due as follows:

	2019	2018
Amounts due in:		
Less than one year	\$ 1,916,661	\$ 3,019,817
One to five years	383,636	1,508,183
Total	\$ 2,300,297	\$ 4,528,000

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, and endowment spending-rate distributions. The balances as of December 31, 2019 and 2018 are shown below.

	2019	2018
Cash and cash equivalents	\$ 2,716,568	\$ 1,878,722
Grants receivable	865,602	205,362
Promises to give	155,121	259,355
Capital campaign	1,916,661	3,019,817
Endowment spending-rate distributions	191,049	171,537
	\$ 5,845,001	\$ 5,534,793

The board-designated endowment of \$3,820,974 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.

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

Note 19 - Prior Period Adjustment

During 2019, the Organization determined that certain construction costs were expensed in 2018 rather than capitalized with construction in progress. As such, beginning net assets were adjusted by \$127,320.

The following financial statement line items for fiscal year 2018 were affected by the prior period change and adjusted:

Statement of Financial Position	As Originally Reported	Adjustment	As Restated
Assets			
Property and equipment, net	\$ 2,240,831	\$ 127,320	\$ 2,368,151
Net Assets			
Without Donor Restrictions	12,476,290	127,320	12,603,610
Statement of Activities			
Expenses			
Capital Campaign	219,201	(127,320)	91,881
Net Assets	12,637,508	127,320	12,764,828

Note 20 - Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 18, 2020, the date the financial statements were available to be issued.

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States of America. Efforts implemented by local and national governments, as well as businesses, including temporary closures, are expected to have adverse impacts on local, national and the global economies. Although the disruption is currently expected to be temporary, there is uncertainty around the duration and the related economic impact. Therefore, while we expect this matter to have an impact our business, including staff working remotely versus onsite. The impact to our results of operations and financial position cannot be reasonably estimated at this time.

During April 2020, the Center received a Small Business Administration loan under the Paycheck Protection Plan (“PPP”) of the Coronavirus Aid, Relief, and Economic Security Act (CARE). PPP loans bear a fixed interest rate of 1% over a two-year term, are guaranteed by the federal government, and do not require collateral. The loans may be forgiven, in part or whole, if the proceeds are used to retain and pay employees and for other qualifying expenditures. The Center received a loan amount in the amount of \$464,000. The Center expects to use the full proceeds of the PPP loan in accordance with the provisions of the CARES Act.



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, 2019 (with comparative totals for 2018)**

<u>Grantor/Program Title</u>	<u>Grant Period</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>2019 Current Year Expenditures</u>	<u>2018 Prior Year Expenditures</u>
VOCA - CASA	10/01/2019 - 09/30/2020	2020-66	\$ 158,447	\$ 36,134	\$ -
	10/01/2018 - 09/30/2019	2019-66	152,440	118,786	33,654
	10/01/2017 - 09/30/2018	13647-18	156,027	-	117,383
Total Expenditures for VOCA - CASA Grant Funds				<u>\$ 154,920</u>	<u>\$ 151,037</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, 2019 (with comparative totals for 2018)**

Grantor/Program Title	Grant Period	Grant Number	Award Amount	2019 Current Year Expenditures	2018 Prior Year Expenditures
CVC/OAG FUND	09/01/2019 - 08/31/2020	2020-66	\$ 196,522	\$ 59,233	\$ -
	09/01/2018 - 08/31/2019	CVC-19-54	177,211	134,073	43,138
	09/01/2017 - 08/31/2018	CVC-18-54	153,354	-	106,736
Total Expenditures for CVC/OAG Grant Funds				\$ 193,306	\$ 149,874

**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, 2019 (with comparative totals for 2018)**

	2019 Current Year Expenditures		
	Program	General and Administrative	Total
Payroll			
Salaries	\$ 611,002	\$ 179,653	\$ 790,655
Employee benefits	77,092	19,273	96,365
Payroll taxes	48,259	12,063	60,322
Payroll services	6,092	1,523	7,615
Total Payroll	742,445	212,512	954,957
Other			
Contracted services	71,491	-	71,491
Depreciation	31,389	-	31,389
Dues and license fees	2,673	668	3,341
E-mail and website expenses	8,504	-	8,504
Equipment and software	8,577	-	8,577
Insurance	7,204	1,801	9,005
Meals	1,644	-	1,644
Miscellaneous	3,844	-	3,844
Office supplies	6,572	-	6,572
Outreach	3,018	755	3,773
Postage	1,217	62	1,279
Printing	3,483	871	4,354
Professional fees	5,510	-	5,510
Program supplies	33,610	1,767	35,377
Program fees	2,449	-	2,449
Promotion	4,714	1,196	5,910
Repairs and maintenance	1,573	394	1,967
Telephone	517	-	517
Training	11,042	-	11,042
Travel	47,011	4	47,015
Utilities	9,127	-	9,127
Total Other	265,169	7,518	272,687
Total Functional Expenses for Texas CASA	\$ 1,007,614	\$ 220,030	\$ 1,227,644

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, 2019 (with comparative totals for 2018)

	2018 Prior Year Expenditures		
	Program	General and Administrative	Total
Payroll			
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
Total Payroll	619,074	220,806	839,880
Other			
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
Outreach	-	-	-
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
Total Other	288,703	7,629	296,332
Total Functional Expenses for Texas CASA	\$ 907,777	\$ 228,435	\$ 1,136,212

