

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

COMBINING FINANCIAL STATEMENTS

**For the Year Ended December 31, 2021
with Comparative Totals for 2020**

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Fort Bend County Child Advocates, Inc. and Fort Bend County Child Advocates Endowment, Inc. (collectively, the "Organization"), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Fort Bend County Child Advocates, Inc. and Fort Bend County Child Advocates Endowment, Inc. as of December 31, 2021, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after December 31, 2021.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 consolidated 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 September 16, 2022 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 solely 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 the effectiveness of the Organization's 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.

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 2020 financial statements, and our report dated June 15, 2021 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, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Whitley Penn LLP

Houston, Texas
September 16, 2022



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, 2021 (with comparative totals for 2020)**

	Agency	Endowment	Eliminations	2021 Total	2020 Total
Assets					
Cash and cash equivalents	\$ 2,826,654	\$ 504,889	\$ -	\$ 3,331,543	\$ 1,765,371
Investments	-	4,479,741	-	4,479,741	4,568,175
Grants receivable	1,200,106	-	-	1,200,106	575,265
Promises to give, net	416,657	-	-	416,657	433,779
Capital campaign, net	259,480	-	-	259,480	517,830
Due from Endowment	599,051	-	(599,051)	-	-
Prepaid expenses	6,322	-	-	6,322	4,237
Property and equipment, net	8,967,155	-	-	8,967,155	8,627,855
Total Assets	\$ 14,275,425	\$ 4,984,630	\$ (599,051)	\$ 18,661,004	\$ 16,492,512
Liabilities and Net Assets					
Liabilities:					
Accounts payable	\$ 75,351	\$ -	\$ -	\$ 75,351	\$ 57,841
Accrued expenses	164,224	-	-	164,224	103,252
Loan payable	584,689	-	-	584,689	464,200
Due to Agency	-	599,051	(599,051)	-	-
Total Liabilities	824,264	599,051	(599,051)	824,264	625,293
Net Assets:					
Without Donor Restrictions:					
Invested in property and equipment	8,967,155	-	-	8,967,155	8,627,855
Board designated endowment	-	4,385,579	-	4,385,579	4,247,221
Undesignated	3,182,788	-	-	3,182,788	2,470,925
Total Without Donor Restrictions	12,149,943	4,385,579	-	16,535,522	15,346,001
With Donor Restrictions	1,301,218	-	-	1,301,218	521,218
Total Net Assets	13,451,161	4,385,579	-	17,836,740	15,867,219
Total Liabilities and Net Assets	\$ 14,275,425	\$ 4,984,630	\$ (599,051)	\$ 18,661,004	\$ 16,492,512

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.
COMBINING STATEMENT OF ACTIVITIES
As of December 31, 2021 (with comparative totals for 2020)**

	Agency	Endowment	Eliminations	2021 Total	2020 Total
Net Assets Without Donor Restrictions					
Revenues and Gains:					
Contributions and grants	\$ 1,760,197	\$ -	\$ (242,314)	\$ 1,517,883	\$ 559,681
Federal and State grants	2,523,725	-	-	2,523,725	2,023,149
Partner reimbursements	224,123	-	-	224,123	20,618
Special fundraising events	990,463	-	-	990,463	678,243
Less: cost of direct benefits to donors	(50,221)	-	-	(50,221)	(4,500)
In-kind contributions	1,100	36,173	-	37,273	37,045
Net investment return	1,655	381,672	-	383,327	657,469
Total Revenues and Gains	5,451,042	417,845	(242,314)	5,626,573	3,971,705
Net assets released from restrictions	270,000	-	-	270,000	656,900
Total Revenues and Gains, and Releases from Restrictions	5,721,042	417,845	(242,314)	5,896,573	4,628,605
Expenses					
Program:					
Contribution Agency	-	242,314	(242,314)	-	-
Program services	3,609,349	-	-	3,609,349	3,481,900
Total Program	3,609,349	242,314	(242,314)	3,609,349	3,481,900
Supporting Services:					
General and administrative	908,859	37,173	-	946,032	904,855
Fundraising	145,572	-	-	145,572	64,014
Capital Campaign	6,099	-	-	6,099	66,511
Total Supporting Services	1,060,530	37,173	-	1,097,703	1,035,380
Total Expenses	4,669,879	279,487	(242,314)	4,707,052	4,517,280
Change in Net Assets Without Donor Restrictions	1,051,163	138,358	-	1,189,521	111,325
Net Assets with Donor Restrictions					
Contributions	1,050,000	-	-	1,050,000	395,000
Net assets released from restrictions	(270,000)	-	-	(270,000)	(656,900)
Change in Net Assets with Donor Restrictions	780,000	-	-	780,000	(261,900)
Change in Net Assets	1,831,163	138,358	-	1,969,521	(150,575)
Net Assets, Beginning of Year	11,619,998	4,247,221	-	15,867,219	16,017,794
Net Assets, End of Year	\$ 13,451,161	\$ 4,385,579	\$ -	\$ 17,836,740	\$ 15,867,219

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, 2021

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	Agency				
	Program	General and Administrative	Fundraising	Capital Campaign	Total
Payroll					
Salaries	\$ 2,323,417	\$ 580,854	\$ -	\$ -	\$ 2,904,271
Employee benefits	366,410	91,603	-	-	458,013
Payroll taxes	135,655	33,914	-	-	169,569
Retirement contributions	48,395	12,098	-	-	60,493
Payroll services	23,240	5,810	-	-	29,050
Total Payroll	2,897,117	724,279	-	-	3,621,396
Other					
Bad debts	-	36,000	-	-	36,000
Bank charges	4,763	1,191	17,318	-	23,272
Catering	-	-	-	-	-
Contracted services	90,942	-	36,548	6,000	133,490
Depreciation (note 4)	244,571	61,143	-	-	305,714
Dues and license fees	11,427	2,789	-	-	14,216
E-mail and website expenses	39,366	9,842	-	-	49,208
Equipment and software	61,608	15,402	-	-	77,010
Grants to Agency (note 10)	-	-	-	-	-
Insurance	32,250	8,063	-	-	40,313
Meals	208	-	132	-	340
Miscellaneous	86	21	752	-	859
Office supplies	29,803	7,451	-	-	37,254
Outreach	6,135	-	-	-	6,135
Postage	2,743	686	760	-	4,189
Printing	1,328	-	2,740	-	4,068
Professional fees	15,926	3,982	-	-	19,908
Program supplies	4,690	4,970	37,322	99	47,081
Program fees	17,001	4,462	-	-	21,463
Promotion	279	-	50,000	-	50,279
Repairs and maintenance	42,017	6,173	-	-	48,190
Training	27,355	3,014	-	-	30,369
Travel	36,878	8,677	-	-	45,555
Utilities	42,856	10,714	-	-	53,570
Total Other	712,232	184,580	145,572	6,099	1,048,483
Total Functional Expenses	\$ 3,609,349	\$ 908,859	\$ 145,572	\$ 6,099	\$ 4,669,879

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, 2021

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	Endowment				
	Program	General and Administrative	Total	Eliminations	Total Expenses
Payroll					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,904,271
Employee benefits	-	-	-	-	458,013
Payroll taxes	-	-	-	-	169,569
Retirement contributions	-	-	-	-	60,493
Payroll services	-	-	-	-	29,050
Total Payroll	-	-	-	-	3,621,396
Other					
Bad debts	-	-	-	-	36,000
Bank charges	-	-	-	-	23,272
Catering	-	-	-	-	-
Contracted services	-	-	-	-	133,490
Depreciation (note 4)	-	-	-	-	305,714
Dues and license fees	-	-	-	-	14,216
E-mail and website expenses	-	-	-	-	49,208
Equipment and software	-	-	-	-	77,010
Grants to Agency (note 10)	242,314	-	242,314	(242,314)	-
Insurance	-	-	-	-	40,313
Meals	-	-	-	-	340
Miscellaneous	-	-	-	-	859
Office supplies	-	-	-	-	37,254
Outreach	-	-	-	-	6,135
Postage	-	-	-	-	4,189
Printing	-	-	-	-	4,068
Professional fees	-	37,173	37,173	-	57,081
Program supplies	-	-	-	-	47,081
Program fees	-	-	-	-	21,463
Promotion	-	-	-	-	50,279
Repairs and maintenance	-	-	-	-	48,190
Training	-	-	-	-	30,369
Travel	-	-	-	-	45,555
Utilities	-	-	-	-	53,570
Total Other	242,314	37,173	279,487	(242,314)	1,085,656
Total Functional Expenses	<u>\$ 242,314</u>	<u>\$ 37,173</u>	<u>\$ 279,487</u>	<u>\$ (242,314)</u>	<u>\$ 4,707,052</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, 2020

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	Agency				Total
	Program	General and Administrative	Fundraising	Capital Campaign	
Payroll					
Salaries	\$ 2,238,509	\$ 559,627	\$ -	\$ -	\$ 2,798,136
Employee benefits	238,901	61,657	-	-	300,558
Payroll taxes	169,674	42,606	-	-	212,280
Retirement contributions	44,415	11,104	-	-	55,519
Payroll services	22,935	5,734	-	-	28,669
Total Payroll	2,714,434	680,728	-	-	3,395,162
Other					
Bad debts	-	36,000	-	-	36,000
Bank charges	4,287	1,072	14,546	32	19,937
Catering	-	-	-	3,111	3,111
Contracted services	94,836	-	20,070	36,697	151,603
Depreciation (note 4)	223,336	55,834	-	-	279,170
Dues and license fees	14,242	2,106	-	-	16,348
E-mail and website expenses	49,500	12,375	-	-	61,875
Equipment and software	64,550	16,138	-	2,773	83,461
Grants to Agency (note 10)	-	-	-	-	-
Insurance	30,149	7,537	-	-	37,686
Meals	1,424	291	-	-	1,715
Miscellaneous	6,265	30	-	-	6,295
Office supplies	22,347	5,585	-	2,142	30,074
Outreach	708	-	1,869	-	2,577
Postage	4,916	1,229	1,666	-	7,811
Printing	1,794	-	2,314	168	4,276
Professional fees	15,221	3,805	-	-	19,026
Program supplies	68,035	4,970	20,670	3,061	96,736
Program fees	7,878	-	-	2,746	10,624
Promotion	5,572	-	2,879	912	9,363
Repairs and maintenance	57,635	14,409	-	3,211	75,255
Training	32,618	8,155	-	-	40,773
Travel	14,758	3,627	-	-	18,385
Utilities	47,395	11,849	-	11,658	70,902
Total Other	767,466	185,012	64,014	66,511	1,083,003
Total Functional Expenses	\$ 3,481,900	\$ 865,740	\$ 64,014	\$ 66,511	\$ 4,478,165

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, 2020

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	Endowment				
	Program	General and Administrative	Total	Eliminations	Total Expenses
Payroll					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,798,136
Employee benefits	-	-	-	-	300,558
Payroll taxes	-	-	-	-	212,280
Retirement contributions	-	-	-	-	55,519
Payroll services	-	-	-	-	28,669
Total Payroll	-	-	-	-	3,395,162
Other					
Bad debts	-	-	-	-	36,000
Bank charges	-	-	-	-	19,937
Catering	-	-	-	-	3,111
Contracted services	-	-	-	-	151,603
Depreciation (note 4)	-	-	-	-	279,170
Dues and license fees	-	-	-	-	16,348
E-mail and website expenses	-	-	-	-	61,875
Equipment and software	-	-	-	-	83,461
Grants to Agency (note 10)	221,001	-	221,001	(221,001)	-
Insurance	-	2,020	2,020	-	39,706
Meals	-	-	-	-	1,715
Miscellaneous	-	-	-	-	6,295
Office supplies	-	-	-	-	30,074
Outreach	-	-	-	-	2,577
Postage	-	-	-	-	7,811
Printing	-	-	-	-	4,276
Professional fees	-	37,095	37,095	-	56,121
Program supplies	-	-	-	-	96,736
Program fees	-	-	-	-	10,624
Promotion	-	-	-	-	9,363
Repairs and maintenance	-	-	-	-	75,255
Training	-	-	-	-	40,773
Travel	-	-	-	-	18,385
Utilities	-	-	-	-	70,902
Total Other	221,001	39,115	260,116	(221,001)	1,122,118
Total Functional Expenses	\$ 221,001	\$ 39,115	\$ 260,116	\$ (221,001)	\$ 4,517,280

FORT BEND COUNTY CHILD ADVOCATES, INC. AND
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.
STATEMENT OF CASH FLOWS
As of December 31, 2021 (with comparative totals for 2020)

	<u>Agency</u>	<u>Endowment</u>	<u>2021 Total</u>	<u>2020 Total</u>
Cash Flows From Operating Activities:				
Change in Net Assets	\$ 1,831,163	\$ 138,358	\$ 1,969,521	\$ (150,575)
Adjustments to reconcile change in net assets to net cash operating activities:				
Unrealized (gain) on investments	-	(159,353)	(159,353)	(542,237)
Realized (gain) on investments	-	(148,962)	(148,962)	(35,650)
Depreciation expense	305,714	-	305,714	279,170
Change in operating assets and liabilities:				
Grants receivable	(624,841)	-	(624,841)	290,337
Promises to give	17,122	-	17,122	103,444
Capital campaign	258,350	-	258,350	1,756,455
Prepaid expenses	(2,085)	-	(2,085)	17,885
Accounts payable	17,510	-	17,510	31,851
Accrued expenses	60,972	-	60,972	(1,497,133)
Net Cash Provided (Used) By Operating Activities	<u>1,863,905</u>	<u>(169,957)</u>	<u>1,693,948</u>	<u>717,747</u>
Cash Flows From Investing Activities:				
Purchase of fixed assets	(645,070)	-	(645,070)	(1,473,112)
Interest and dividends reinvested	56	(73,357)	(73,301)	(72,381)
Purchases of investments	-	(564,278)	(564,278)	(1,278,884)
Proceeds from sales of investments	-	1,034,384	1,034,384	1,155,433
Net Cash Provided (Used) By Investing Activities	<u>(645,014)</u>	<u>396,749</u>	<u>(248,265)</u>	<u>(1,668,944)</u>
Cash Flows From Financing Activities:				
Increase in long-term debt	584,689	-	584,689	-
Repayment of long-term debt	(464,200)	-	(464,200)	-
	<u>120,489</u>	<u>-</u>	<u>120,489</u>	<u>-</u>
Net Change in Cash and Cash Equivalents	1,339,380	226,792	1,566,172	(951,197)
Beginning Cash and Cash Equivalents	<u>1,487,274</u>	<u>278,097</u>	<u>1,765,371</u>	<u>2,716,568</u>
Ending Cash and Cash Equivalents	<u>\$ 2,826,654</u>	<u>\$ 504,889</u>	<u>\$ 3,331,543</u>	<u>\$ 1,765,371</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 2020 - 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, 2020, 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.

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.

**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 – (continued) 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.

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

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"*.

**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)

Functional Allocation of Expense - Expenses are categorized in the Statement of Activities as program services, fundraising and management and general. The expenses are allocated on a functional basis among these benefited categories. Majority of expenses can generally be directly identified with the program or supporting services to which they relate and are other expenses by function have been allocated among program and supporting service classifications on the basis of square footage of office space occupied, salaries, time sheets, and other methods determined by management.

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.

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.

**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)

Investment and Investment Income (continue)

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, 2021 and 2020 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. The valuation techniques used in the fair value measurement are based on quoted market closing prices for Level 2 inputs.

The Organization records investment purchases at cost. Thereafter, investments are reported at their fair value in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

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 2021, and 2020, the Organization had approximately \$2,460,259 and \$1,160,772, 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 \$4,984,630 and \$4,846,272 at December 31, 2021 and 2020, 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 \$4,484,630 and \$4,346,272 at December 31, 2021 and 2020, 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, 2021 and 2020, grants receivable consisted of the following:

	<u>2021</u>	<u>2020</u>
Federal Financial Assistance		
Criminal Justice Division - CAC VOCA	\$ 103,732	\$ 137,117
CASA VOCA	40,625	76,754
Fort Bend County CDBG	-	849
	<u>144,357</u>	<u>214,720</u>
Other governmental financial assistance		
Texas CASA	30,502	17,145
CAC's of Texas, Inc.	99,220	69,215
CAC's of Texas, Inc. Health Mental	15,743	-
OVAG	<u>13,286</u>	<u>13,917</u>
	<u>158,751</u>	<u>100,277</u>
Total Federal and other governmental financial assistance	<u>303,108</u>	<u>314,997</u>
Other Private Grants		
Other	<u>896,998</u>	<u>260,268</u>
Total Other Private Grants	<u>896,998</u>	<u>260,268</u>
Total grants receivable	<u>\$ 1,200,106</u>	<u>\$ 575,265</u>

All grants receivable are due within one year.

Note 4 - Property and Equipment

Property and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 407,471	\$ 397,379
Construction in progress	595,811	8,528
Buildings and Improvements	8,945,163	8,913,296
Furniture and Equipment	<u>910,936</u>	<u>895,108</u>
Total Property and Equipment	10,859,381	10,214,311
Less Accumulated Depreciation	<u>(1,892,226)</u>	<u>(1,586,456)</u>
Property and Equipment, Net	<u>\$ 8,967,155</u>	<u>\$ 8,627,855</u>

Depreciation expense for the years ended December 31, 2021 and 2020 was \$305,714 and \$279,170, 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, 2021 and 2020 are stated at fair value and consist primarily of fixed income securities, mutual funds and corporate equities, as follows:

	2021		
	Cost	Quoted Prices in Active Markets for Identical Assets (Level 2)	Unrealized Appreciation/ (Depreciation)
Cash held for long-term investment	\$ 504,889	\$ 504,889	\$ -
US Treasury securities	1,080,000	1,117,515	37,515
Equity funds and other assets	2,502,039	3,362,226	860,187
Totals	<u>\$ 4,086,928</u>	<u>\$ 4,984,630</u>	<u>\$ 897,702</u>

	2020		
	Cost	Quoted Prices in Active Markets for Identical Assets (Level 2)	Unrealized Appreciation
Cash held for long-term investment	\$ 278,097	\$ 278,097	\$ -
US Treasury securities	1,350,000	1,300,643	(49,357)
Equity funds and other assets	2,601,200	3,267,532	666,332
Totals	<u>\$ 4,229,297</u>	<u>\$ 4,846,272</u>	<u>\$ 616,975</u>

The Organization recorded a \$159,353 and \$542,237 increase in the fair value of investments that is included in net investment return for the years ended December 31, 2021 and 2020, respectively. Net investment return is summarized as follows:

	2021	2020
Interest and dividend income	\$ 75,012	\$ 79,582
Gain on sale of investments	148,962	35,650
Unrealized gain (loss) on investments	159,353	542,237
Net investment return	<u>\$ 383,327</u>	<u>\$ 657,469</u>

Note 6 - Leases

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

For the Year Ending December 31,	Amount
2022	\$ 8,125
2023	8,125
2024	8,125
2025	8,125
	<u>\$ 32,500</u>

Total copier lease expense for the years ended December 31, 2021 and 2020 was \$7,533 and \$6,470, 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 \$20,112 and \$13,004 for the years ended December 31, 2021 and 2020, respectively, and are recalculated at the end of each twelve-month agreement.

Total reimbursements from partnering agencies and licensing agreements were \$224,123 and \$20,618 for the years ended December 31, 2021 and 2020, respectively. This increase was due to new agreements and which were applied for a full annual period.

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, 2021 and 2020, were \$16,535,522 and \$15,346,001, 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 was \$3,182,788 and \$2,470,925 for the years ending December 31, 2021 and 2020, respectively.

Note 9 - With Donor Restrictions Net Assets

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

	<u>2021</u>	<u>2020</u>
CAC Program	\$ 44,218	\$ 56,718
CASA Program	24,000	34,500
Operations	<u>1,233,000</u>	<u>430,000</u>
Total	<u>\$ 1,301,218</u>	<u>\$ 521,218</u>

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 \$13,944 and \$10,532 for the years ended December 31, 2021 and 2020, respectively.

The Endowment gifted the Agency a portion of its investment income totaling \$242,314 and \$221,001 for the years ended December 31, 2021 and 2020, 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 \$60,493 and \$55,518 for the years ended December 31, 2021 and 2020, 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 forty-one percent (41%) and fifty-eight percent (58%) of the Organization's support for the years ended December 31, 2021 and 2020, respectively. These sources also make up twenty-five percent (25%) and fifty-five percent (55%) of the Organization's grants and promises to give receivables for the years ended December 31, 2021 and 2020, 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 nineteen percent (19%) and nineteen percent (19%) of its operating revenues for the years ended December 31, 2021 and 2020, 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, 2021 and 2020, the Board of Directors had designated \$4,385,579 and \$4,247,221, 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.

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.

**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)

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, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>
Board-designated endowment net assets, beginning of year	\$ 4,247,221	\$ 3,820,974
Investment income	73,357	72,381
Net appreciation/(depreciation)	(308,315)	(577,887)
Amounts appropriated for expenditure	<u>373,316</u>	<u>931,753</u>
Board-designated endowment net assets, end of year	<u>\$ 4,385,579</u>	<u>\$ 4,247,221</u>

Note 15 - Promises To Give

Promises to give consist of the following:

	<u>2021</u>	<u>2020</u>
Voices for Children	\$ 399,852	\$ 453,963
Other	49,100	10,150
Less: discount, 2%	<u>(11,064)</u>	<u>(12,266)</u>
	437,888	451,847
Less: allowance for doubtful accounts	<u>(21,231)</u>	<u>(18,068)</u>
Total Promises to give	<u>\$ 416,657</u>	<u>\$ 433,779</u>

The present value discount of cash flows from promises to give for years ended December 31, 2021 and 2020 are \$11,064 and \$12,266, respectively.

Promises to give are due as follows:

	<u>2021</u>	<u>2020</u>
Amounts due in:		
Less than one year	\$ 175,233	\$ 163,136
One to five years	<u>241,424</u>	<u>270,643</u>
Total	<u>\$ 416,657</u>	<u>\$ 433,779</u>

During the years ended December 31, 2021 and 2020, the value of contributed services (in-kind) meeting the requirement for recognition in the financial statements was \$37,273 and \$37,045, respectively.

**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 year, the Organization received \$523,824 in contributions and has \$259,480 in pledges of contributions for future years. The present value discount of cash flows from the capital campaign pledges for December 31, 2021 and 2020 are \$3,994 and \$6,331, respectively.

Capital campaign pledges are due as follows:

	<u>2021</u>	<u>2020</u>
Amounts due in:		
Less than one year	\$ 125,730	\$ 316,280
One to five years	137,744	207,881
Less: discount, 2%	<u>(3,994)</u>	<u>(6,331)</u>
Total	<u>\$ 259,480</u>	<u>\$ 517,830</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, and endowment spending-rate distributions. The balances as of December 31, 2021 and 2020 are shown below.

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 3,331,543	\$ 1,765,371
Grants receivable	896,998	575,265
Promises to give	175,233	163,136
Capital campaign	125,730	316,280
Endowment spending-rate distributions	<u>219,279</u>	<u>212,361</u>
	<u>\$ 4,748,783</u>	<u>\$ 3,032,413</u>

The board-designated endowment of \$4,385,579 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 – Loan payable (SBA PPP Loan)

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 on 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.

The Organization received a SBA PPP loan in April 2020 in the amount of \$464,200 and recorded \$464,200 as federal revenue in 2020. In January 2021, the Organization received a second SBA PPA loan in the amount of \$584,689 and recorded the associated liability at December 31, 2021. The loan has an interest rate of 1.00% and a mature date of January 2026. The Organization has elected to account for the PPP loan in accordance with ASC 470 – Debt. The Organization used the proceeds of the PPP loan in accordance with the provisions of the CARES Act and will apply for full forgiveness.



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, 2021 (with comparative totals for 2020)

Grantor/Program Title	Grant Period	Grant Number	Award Amount	2021 Current Year Expenditures	2020 Prior Year Expenditures
VOCA - CASA	10/01/2021 - 09/30/2022	2022-66	\$ 158,381	\$ 28,179	\$ -
	10/01/2020 - 09/30/2021	2021-66	285,884	227,155	58,729
	10/01/2019 - 09/30/2020	2020-66	158,447	-	122,313
VOCA Courtesy	10/01/2021 - 09/30/2022	2022-66	155,000	32,917	-
	10/01/2020 - 09/30/2021	2021-66	155,553	124,701	27,077
Total Expenditures for VOCA - CASA Grant Funds				<u>\$ 412,952</u>	<u>\$ 208,119</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, 2021 (with comparative totals for 2020)

<u>Grantor/Program Title</u>	<u>Grant Period</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>2021 Current Year Expenditures</u>	<u>2020 Prior Year Expenditures</u>
CVC/OAG FUND	09/01/2021 - 08/31/2022	2022-66	\$ 196,424	\$ 41,098	\$ -
	09/01/2020 - 08/31/2021	2021-66	99,535	66,916	32,622
	09/01/2019 - 08/31/2020	2020-66	196,522	-	137,289
Total Expenditures for CVC/OAG Grant Funds				<u>\$ 108,014</u>	<u>\$ 169,911</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, 2021 and December 30, 2020)

Page 1 of 2

	2021 Current Year Expenditures		
	Program	General and Administrative	Total
Payroll			
Salaries	\$ 691,809	\$ 256,625	\$ 948,434
Employee benefits	127,944	31,986	159,930
Payroll taxes	44,891	11,223	56,114
Payroll services	6,032	1,508	7,540
Total Payroll	870,676	301,342	1,172,018
Other			
Contracted services	70,322	-	70,322
Depreciation	73,666	-	73,666
Dues and license fees	2,606	652	3,258
E-mail and website expenses	10,844	-	10,844
Equipment and software	25,285	-	25,285
Insurance	8,385	2,096	10,481
Meals	150	-	150
Miscellaneous	-	-	-
Office supplies	7,360	-	7,360
Outreach	3,878	969	4,847
Postage	902	-	902
Printing	369	92	461
Professional fees	5,209	-	5,209
Program supplies	25,463	1,811	27,274
Program fees	6,914	-	6,914
Promotion	80	24	104
Repairs and maintenance	15,359	3,840	19,199
Telephone	-	-	-
Training	21,782	-	21,782
Travel	24,739	-	24,739
Utilities	17,719	-	17,719
Total Other	321,032	9,484	330,516
Total Functional Expenses for Texas CASA	\$ 1,191,708	\$ 310,826	\$ 1,502,534

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, 2021 and December 30, 2020)

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	2020 Prior Year Expenditures		
	Program	General and Administrative	Total
Payroll			
Salaries	\$ 586,238	\$ 251,512	\$ 837,750
Employee benefits	81,980	20,495	102,475
Payroll taxes	50,232	12,558	62,790
Payroll services	6,422	1,605	8,027
Total Payroll	724,872	286,170	1,011,042
Other			
Contracted services	65,650	-	65,650
Depreciation	78,572	-	78,572
Dues and license fees	6,870	623	7,493
E-mail and website expenses	10,701	-	10,701
Equipment and software	17,963	-	17,963
Insurance	8,442	2,110	10,552
Meals	877	-	877
Miscellaneous	6,037	-	6,037
Office supplies	6,425	-	6,425
Outreach	274	68	342
Postage	2,845	-	2,845
Printing	286	72	358
Professional fees	5,308	-	5,308
Program supplies	32,257	1,204	33,461
Program fees	3,942	-	3,942
Promotion	4,142	1,062	5,204
Repairs and maintenance	13,748	3,437	17,185
Telephone	-	-	-
Training	27,988	-	27,988
Travel	14,210	-	14,210
Utilities	17,031	-	17,031
Total Other	323,568	8,576	332,144
Total Functional Expenses for Texas CASA	\$ 1,048,440	\$ 294,746	\$ 1,343,186

