

STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

**AGREEMENT FOR DIRECT SERVICES FOR THE
PREVENTION OF VIOLENCE OR ABUSE/NEGLECT OF A CHILD- FY 2022**

THIS AGREEMENT is made and entered into by and between Fort Bend County, (hereinafter "County"), a body corporate and politic under the laws of the State of Texas, and Child Advocates of Fort Bend, (hereinafter "Contractor"), a company authorized to conduct business in the State of Texas.

WITNESSETH

WHEREAS, County desires that Contractor provide services for the prevention of family violence or abuse/neglect of a child (hereinafter "Services") in accordance with Section 51.961 of the Texas Government Code; and

WHEREAS, Contractor represents that it is qualified and desires to perform such services.

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth below, the parties agree as follows:

AGREEMENT

Article 1. Scope of Services

Contractor shall render Services to County as defined in the Application for Family Protection Funding (attached hereto as Exhibit A), and incorporated by reference.

Article 2. Personnel

2.1 Contractor represents that it presently has, or is able to obtain, adequate qualified personnel in its employment for the timely performance of the Scope of Services required under this Agreement and that Contractor shall furnish and maintain, at its own expense, adequate and sufficient personnel, in the opinion of County, to perform the Scope of Services when and as required and without delays.

2.2 All employees of Contractor shall have such knowledge and experience as will enable them to perform the duties assigned to them. Any employee of Contractor who, in the opinion of County, is incompetent or by his conduct becomes detrimental to the project shall, upon request of County, immediately be removed from association with the project.

Section 3. Compensation and Payment

3.1 Contractor's fees shall be calculated at the rates set forth in the attached Exhibit A. The Maximum Compensation for the performance of Services as described in Exhibit A is Twelve Thousand Two Hundred Nineteen dollars and 21/100 (\$12,219.21). In no case shall the amount paid by County under this Agreement exceed the Maximum Compensation without an approved change order.

3.2 All performance of the Scope of Services by Contractor including any changes in the Scope of Services and revision of work satisfactorily performed will be performed only when approved in advance and authorized by County.

3.3 County will pay Contractor based on the following procedures: Upon completion of the tasks identified in the Scope of Services, Contractor shall submit to County two (2) original copies of invoices showing the amounts due for services performed in a form acceptable to County. County shall review such invoices and approve them within 30 calendar days with such modifications as are consistent with this Agreement and forward same to the Auditor for processing. County shall pay each such approved invoice within thirty (30) calendar days. County reserves the right to withhold payment pending verification of satisfactory work performed.

Article 4. Limit of Appropriation

4.1 Contractor clearly understands and agrees, such understanding and agreement being of the absolute essence of this Agreement, that County shall have available the total maximum sum of Twelve Thousand Two Hundred Nineteen dollars and 21/100 (\$12,219.21), specifically allocated to fully discharge any and all liabilities County may incur.

4.2 Contractor does further understand and agree, said understanding and agreement also being of the absolute essence of this Agreement, that the total maximum compensation that Contractor may become entitled to and the total maximum sum that County may become liable to pay to Contractor shall not under any conditions, circumstances, or interpretations thereof exceed Twelve Thousand Two Hundred Nineteen dollars and 21/100 (\$12,219.21).

4.3 It is specifically understood and agreed that in the event no funds or insufficient funds are appropriated by Fort Bend County under this Agreement, Fort Bend County shall notify all necessary parties that this Agreement shall thereafter terminate and be null and void on the last day of the fiscal period for which appropriations were made without penalty, liability or expense to Fort Bend County.

Article 5. Term

The term of the Agreement shall begin on the date of execution of the last party hereto and end on December 30, 2022. Contractor shall complete the tasks described in the Scope of Services within this time or within such additional time as may be extended by the County.

Article 6. Modifications and Waivers

6.1 The parties may not amend or waive this Agreement, except by a written agreement or addendum executed by both parties.

6.2 No failure or delay in exercising any right or remedy or requiring the satisfaction of any condition under this Agreement, and no course of dealing between the parties, operates as a waiver or estoppel of any right, remedy, or condition.

6.3 The rights and remedies of the parties set forth in this Agreement are not exclusive of, but are cumulative to, any rights or remedies now or subsequently existing at law, in equity, or by statute.

Article 7. Termination

7.1 Termination for Convenience

7.1.1 County may terminate this Agreement at any time upon thirty (30) days written notice.

7.2 Termination for Default

7.2.1 County may terminate the whole or any part of this Agreement for cause in the following circumstances:

7.2.1.1 If Contractor fails to perform services within the time specified in the Scope of Services or any extension thereof granted by the County in writing;

7.2.1.2 If Contractor materially breaches any of the covenants or terms and conditions set forth in this Agreement or fails to perform any of the other provisions of this Agreement or so fails to make progress as to endanger performance of this Agreement in accordance with its terms, and in any of these circumstances does not cure such breach or failure to County's reasonable satisfaction within a period of ten (10) calendar days after receipt of notice from County specifying such breach or failure.

7.2.2 If, after termination, it is determined for any reason whatsoever that Contractor was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of the County in accordance with Section 7.1 above.

7.3 Upon termination of this Agreement, County shall compensate Contractor in accordance with Section 3, above, for those services which were provided under this Agreement prior to its termination and which have not been previously invoiced to County. Contractor's final invoice for said services will be presented to and paid by County in the same manner set forth in Section 3 above.

7.4 If County terminates this Agreement as provided in this Section, no fees of any type, other than fees due and payable at the Termination Date, shall thereafter be paid to Contractor.

Article 8. Inspection of Books and Records

Contractor will permit County, or any duly authorized agent of County, to inspect and examine the books and records of Contractor for the purpose of verifying the amount of work performed under the Scope of Services. County's right to inspect survives the termination of this Agreement for a period of four years.

Article 9. Insurance

9.1 Prior to commencement of the Services, Contractor shall furnish County with properly executed certificates of insurance which shall evidence all insurance required and provide that such insurance shall not be canceled, except on 30 days' prior written notice to County. Contractor shall provide certified copies of insurance endorsements and/or policies if requested by County. Contractor shall maintain such insurance coverage from the time Services commence until Services are completed and provide replacement certificates, policies and/or endorsements for any such insurance expiring prior to completion of Services. Contractor shall obtain such insurance written on an Occurrence form from such companies having Bests rating of A/VII or better, licensed or approved to transact business in the State of Texas, and shall obtain such insurance of the following types and minimum limits:

9.1.1 Workers' Compensation insurance. Substitutes to genuine Workers' Compensation Insurance will not be allowed. Employers' Liability insurance with limits of not less than \$1,000,000 per injury by accident, \$1,000,000 per injury by disease, and \$1,000,000 per bodily injury by disease.

9.1.2 Commercial general liability insurance with a limit of not less than \$1,000,000 each occurrence and \$2,000,000 in the annual aggregate. Policy shall cover liability for bodily injury, personal injury, and property damage and products/completed operations arising out of the business operations of the policyholder.

9.1.3 Business Automobile Liability insurance with a combined Bodily Injury/Property Damage limit of not less than \$1,000,000 each accident. The policy shall cover liability arising from the operation of licensed vehicles by policyholder.

9.1.4 Professional Liability (Errors & Omissions) Insurance with limits not less than \$1,000,000 each occurrence, \$3,000,000 aggregate. Such insurance will cover all professional services rendered by or on behalf of Contractor and its subcontractors under this Agreement. Renewal policies written on a claims-made basis will maintain the same retroactive date as in effect at the inception of this Agreement. If coverage is written on a claims-made basis, Contractor agrees to purchase an Extended Reporting Period Endorsement, effective for two (2) full years after the expiration or cancellation of the policy. No professional liability policy written on an occurrence form will include a sunset or similar clause that limits coverage unless such clause provides coverage for at least two (2) years after the expiration or cancellation of this Agreement.

9.2 County and the members of Commissioners Court shall be named as additional insured to all required coverage except for Workers' Compensation. All Liability policies including Workers' Compensation written on behalf of Contractor shall contain a waiver of subrogation in favor of County and members of Commissioners Court. For Commercial General Liability, the County shall be named as an Additional Insured on a Primary & Non-Contributory basis.

9.3 If required coverage is written on a claims-made basis, Contractor warrants that any retroactive date applicable to coverage under the policy precedes the effective date of the contract; and that continuous coverage will be maintained or an extended discovery period will be exercised for a period of 2 years beginning from the time that work under the Agreement is completed.

9.4 Contractor will deliver to County evidence of insurance on a Texas Department of Insurance approved certificate form verifying the existence and actual limits of all required insurance policies after the execution and delivery of this Agreement and prior to the performance of any services by Contractor under this Agreement. Additional evidence of insurance will be provided verifying the continued existence of all required insurance no later than thirty (30) days after each annual insurance policy renewal.

9.5 All insurance policies, with the exception of worker's compensation, employer's liability, and professional liability will be endorsed and name the County as Additional Insured for liability caused in whole or in part by Contractor's acts or omissions with respect to its on-going and completed operations up to the actual liability limits of the required insurance policies maintained by Contractor. The Commercial General Liability Additional Insured endorsement including on-going and completed operations coverage will be submitted with the Certificates of Insurance. Commercial General Liability and Business Auto Liability will be endorsed to provide primary and non-contributory coverage.

9.6 Contractor hereby waives all rights of subrogation against the County. All insurance policies will be endorsed to provide a waiver of subrogation in favor of the County. No policy will be canceled until after thirty (30) days' unconditional written notice to the County. All insurance policies will be endorsed to require the insurance carrier providing coverage to send notice to County thirty (30) days prior to any cancellation, material

change, or non-renewal relating to any insurance policy.

9.7 Contractor is responsible to pay any deductible or self-insured retention for any loss. Any self-insured retention must be declared to and approved by County prior to the performance of any services by Contractor under this Agreement. All deductibles and self-insured retentions will be shown on the Certificates of Insurance.

9.8 Certificates of Insurance and Additional Insured Endorsements as required by this Agreement will be mailed, faxed, or emailed to the following County contact:

Name: Wyatt Scott, Director of Risk Management
Address: 301 Jackson St., Suite 224, Richmond, TX 77469
Facsimile Number: 281-341-3751
Email Address: RiskMgmt@fortbendcountytexas.gov

9.9 Contractor's or subcontractor's insurance will be primary to any insurance carried or self-insurance program established by the County. Contractor's or subcontractor's insurance will be kept in force until all services have been fully performed and accepted by County in writing.

Article 10. Indemnity

CONTRACTOR SHALL INDEMNIFY AND DEFEND COUNTY AGAINST ALL LOSSES, LIABILITIES, CLAIMS, CAUSES OF ACTION, AND OTHER EXPENSES, INCLUDING REASONABLE ATTORNEYS FEES, ARISING FROM ACTIVITIES OF CONTRACTOR, ITS AGENTS, SERVANTS OR EMPLOYEES, PERFORMED UNDER THIS AGREEMENT THAT RESULT FROM THE NEGLIGENT ACT, ERROR, OR OMISSION OF CONTRACTOR OR ANY OF CONTRACTOR'S AGENTS, SERVANTS OR EMPLOYEES.

Article 11. Confidential and Proprietary Information

11.1 Contractor acknowledges that it and its employees or agents may, in the course of performing their responsibilities under this Agreement, be exposed to or acquire information that is confidential to County. Any and all information of any form obtained by Contractor or its employees or agents from County in the performance of this Agreement shall be deemed to be confidential information of County ("Confidential Information"). Any reports or other documents or items (including software) that result from the use of the Confidential Information by Contractor shall be treated with respect to confidentiality in the same manner as the Confidential Information. Confidential Information shall be deemed not to include information that (a) is or becomes (other than by disclosure by Contractor) publicly known or is contained in a publicly available document; (b) is rightfully in Contractor's possession without the obligation of nondisclosure prior to the time of its disclosure under this Agreement; or (c) is independently developed by employees or agents of Contractor who can be shown to have had no access to the

Confidential Information.

11.2 Contractor agrees to hold Confidential Information in strict confidence, using at least the same degree of care that Contractor uses in maintaining the confidentiality of its own confidential information, and not to copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties or use Confidential Information for any purposes whatsoever other than the provision of Services to County hereunder, and to advise each of its employees and agents of their obligations to keep Confidential Information confidential. Contractor shall use its best efforts to assist County in identifying and preventing any unauthorized use or disclosure of any Confidential Information. Without limitation of the foregoing, Contractor shall advise County immediately in the event Contractor learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this Agreement and Contractor will at its expense cooperate with County in seeking injunctive or other equitable relief in the name of County or Contractor against any such person. Contractor agrees that, except as directed by County, Contractor will not at any time during or after the term of this Agreement disclose, directly or indirectly, any Confidential Information to any person, and that upon termination of this Agreement or at County's request, Contractor will promptly turn over to County all documents, papers, and other matter in Contractor's possession which embody Confidential Information.

11.3 Contractor acknowledges that a breach of this Section, including disclosure of any Confidential Information, or disclosure of other information that, at law or in equity, ought to remain confidential, will give rise to irreparable injury to County that is inadequately compensable in damages. Accordingly, County may seek and obtain injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Contractor acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interest of County and are reasonable in scope and content.

11.4 Contractor in providing all services hereunder agrees to abide by the provisions of any applicable Federal or State Data Privacy Act.

11.5 Contractor expressly acknowledges that County is subject to the Texas Public Information Act, TEX. GOV'T CODE ANN. §§ 552.001 *et seq.*, as amended, and notwithstanding any provision in the Agreement to the contrary, County will make any information related to the Agreement, or otherwise, available to third parties in accordance with the Texas Public Information Act. Any proprietary or confidential information marked as such provided to County by Consultant shall not be disclosed to any third party, except as directed by the Texas Attorney General in response to a request for such under the Texas Public Information Act, which provides for notice to the owner of such marked information and the opportunity for the owner of such information to notify the Attorney General of the reasons why such information should not be disclosed. The terms and conditions of the Agreement are not proprietary or confidential information.

Article 12. Independent Contractor

12.1 In the performance of work or services hereunder, Contractor shall be deemed an independent contractor, and any of its agents, employees, officers, or volunteers performing work required hereunder shall be deemed solely as employees of contractor or, where permitted, of its subcontractors.

12.2 Contractor and its agents, employees, officers, or volunteers shall not, by performing work pursuant to this Agreement, be deemed to be employees, agents, or servants of County and shall not be entitled to any of the privileges or benefits of County employment.

Article 13. Notices

13.1 Each party giving any notice or making any request, demand, or other communication (each, a "Notice") pursuant to this Agreement shall do so in writing and shall use one of the following methods of delivery, each of which, for purposes of this Agreement, is a writing: personal delivery, registered or certified mail (in each case, return receipt requested and postage prepaid), or nationally recognized overnight courier (with all fees prepaid).

13.2 Each party giving a Notice shall address the Notice to the receiving party at the address listed below or to another address designated by a party in a Notice pursuant to this Section:

County:	Fort Bend County Attn: County Judge 401 Jackson Street, 1 st Floor Richmond, Texas 77469
Contractor:	Child Advocates of Fort Bend P.O. Box 8 Richmond, Texas 77406

13.3 A Notice is effective only if the party giving or making the Notice has complied with subsections 14.1 and 14.2 and if the addressee has received the Notice. A Notice is deemed received as follows:

13.3.1 If the Notice is delivered in person, or sent by registered or certified mail or a nationally recognized overnight courier, upon receipt as indicated by the date on the signed receipt.

13.3.2 If the addressee rejects or otherwise refuses to accept the Notice, or if the Notice cannot be delivered because of a change in address for which no Notice was given, then upon the rejection, refusal, or inability to deliver.

Article 14. Compliance with Laws

Contractor shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any matter affecting the performance of this Agreement, including, without limitation, Worker's Compensation laws, minimum and maximum salary and wage statutes and regulations, licensing laws and regulations. When required by County, Contractor shall furnish County with certification of compliance with said laws, statutes, ordinances, rules, regulations, orders, and decrees above specified.

Article 15. Performance Warranty

15.1 Contractor warrants to County that Contractor has the skill and knowledge ordinarily possessed by well-informed members of its trade or profession practicing in the greater Houston metropolitan area and Contractor will apply that skill and knowledge with care and diligence to ensure that the Services provided hereunder will be performed and delivered in accordance with the highest professional standards.

15.2 Contractor warrants to County that the Services will be free from material errors and will materially conform to all requirements and specifications contained in the attached Exhibit A.

Article 16. Assignment and Delegation

16.1 Neither party may assign any of its rights under this Agreement, except with the prior written consent of the other party. That party shall not unreasonably withhold its consent. All assignments of rights are prohibited under this subsection, whether they are voluntarily or involuntarily, by merger, consolidation, dissolution, operation of law, or any other manner.

16.2 Neither party may delegate any performance under this Agreement.

16.3 Any purported assignment of rights or delegation of performance in violation of this Section is void.

Article 17. Applicable Law

The laws of the State of Texas govern all disputes arising out of or relating to this Agreement. The parties hereto acknowledge that venue is proper in Fort Bend County, Texas, for all legal actions or proceedings arising out of or relating to this Agreement and waive the right to sue or be sued elsewhere. Nothing in the Agreement shall be construed to waive the County's sovereign immunity.

Article 18. Successors and Assigns

County and Contractor bind themselves and their successors, executors, administrators and assigns to the other party of this Agreement and to the successors, executors, administrators and assigns of the other party, in respect to all covenants of this Agreement.

Article 19. Third Party Beneficiaries

This Agreement does not confer any enforceable rights or remedies upon any person other than the parties.

Article 20. Severability

If any provision of this Agreement is determined to be invalid, illegal, or unenforceable, the remaining provisions remain in full force, if the essential terms and conditions of this Agreement for each party remain valid, binding, and enforceable.

Article 21. Publicity

Contact with citizens of Fort Bend County, media outlets, or governmental agencies shall be the sole responsibility of County. Under no circumstances whatsoever, shall Contractor release any material or information developed or received in the performance of the Services hereunder without the express written permission of County, except where required to do so by law.

Article 22. Captions

The section captions used in this Agreement are for convenience of reference only and do not affect the interpretation or construction of this Agreement.

Article 23. Agreement to Not Boycott Israel Chapter 2271 Texas Government Code

Contractor verifies that if Contractor employs ten (10) or more full-time employees and this Agreement has a value of \$100,000 or more, Contractor does not boycott Israel and will not boycott Israel during the term of this Agreement.

Article 24. Texas Government Code Section 2252.152 Acknowledgement

By signature below, Contractor represents pursuant to Section 2252.152 of the Texas Government Code, that Contractor is not listed on the website of the Comptroller of the State of Texas concerning the listing of companies that are identified under Section 806.051, Section 807.051 or Section 2253.153.

Article 25. Human Trafficking

BY ACCEPTANCE OF CONTRACT, CONTRACTOR ACKNOWLEDGES THAT FORT BEND COUNTY IS OPPOSED TO HUMAN TRAFFICKING AND THAT NO COUNTY FUNDS

WILL BE USED IN SUPPORT OF SERVICES OR ACTIVITIES THAT VIOLATE HUMAN TRAFFICKING LAWS.

Article 26. Conflict

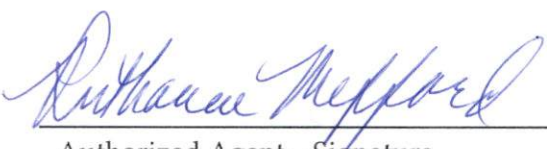
In the event there is a conflict between this Agreement and the attached exhibit, this Agreement controls.

IN WITNESS WHEREOF, the parties hereto have signed or have caused their respective names to be signed to multiple counterparts to be effective on the ____ day of _____, 2022.

FORT BEND COUNTY

CHILD ADVOCATES OF FORT BEND

KP George, County Judge



Authorized Agent – Signature

Date



Authorized Agent – Printed Name

ATTEST:



Title

Laura Richard, County Clerk



Date

AUDITOR'S CERTIFICATE

I hereby certify that funds are available in the amount of \$_____ to accomplish and pay the obligation of Fort Bend County under this contract.

Robert Edward Sturdivant, County Auditor

EXHIBIT A: Family Protection Funding Application – 2022

E:\agreements\2022 agreements\county judge\family protection fee\child advocates of fort bend (22-cvjdg-100854)\agreement for direct services for the prevention of violence or abuse neglect of child fy2022 (kcj - 04.13.2022)

EXHIBIT A

Family Protection Funding Application

Board of Directors

Nancy Olson, President
Community Volunteer

David Lanagan, Vice-President
Texas Research Center CEO, Ret.

Jim McClellan, Treasurer
James G. McClellan, CPA

Eileen Akerson, Secretary
KBR, Ret.

Jim Lockwood, Parliamentarian
Baker Hughes, Ret.

Farha Ahmed
Attorney at Law

Dr. Betty Baitland
Fort Bend ISD, Ret.

Cynthia Barratt
OCuSOFT, Inc.

Brian Covault
Rebranding 360

Jill Curtis
Community Volunteer

Caroline Fix
Community Volunteer

Joseph Freudenberger
OakBend Medical Center

Valerie Golden,
Shell Oil, Retired

Barbara Jones
Fluor Corporation

Rhonda Kuykendall
Staff Photographer, Explore Fulshear

Bruce Longaker
Longaker Foundation

Vickie Looney
John Moores Investments

Matthew Martin
Eagle Group/The Thankful Ones

Xavier Maza
Actinver Securities, Inc.

Dexter McCoy
Consultant

Carla Mondt
UT MD Anderson Cancer Center

Irfan Motiwala
Aling's Chinese Bistro

Darrell Roth
Roth Management Group

Pat Somers
Somers Educational Consulting

Patti Tuma
Gallagher Benefit Services, Ret.

John R. Vanderzyl, MD, CPE
Sugar Lakes Family Practice

Shiroz Virani, OD
Texas State Optical

Ruthanne Mefford
CEO, Child Advocates of Fort Bend



January 31, 2022

Vanessa McKeehan
Project Manager- Grants
Office of the County Judge
Fort Bend County
401 Jackson Street
Richmond, Texas 77469

Dear Vanessa:

Child Advocates of Fort Bend appreciates this opportunity to submit a **2022 Family Protection Funding Application** in support of direct programs and services for children who have been abused and neglected.

Thank you for your time to consider our application and the commitment Fort Bend County has to serving the needs of its most vulnerable citizens, its children.

Enclosed, please find our application and all supporting documents. Should you have any questions or need any additional information please contact me directly for assistance at 281-344-5136 or jjones@cafb.org.

For the Children's Sake,

Jenetha Jones

Jenetha Jones, Grant Writer
Child Advocates of Fort Bend

FORT BEND COUNTY APPLICATION PACKET FOR FAMILY PROTECTION FUNDING

Fort Bend County Commissioners Court has authorized the adoption of a family protection fee set by statute as \$15. The District Clerk collects this fee when someone files a suit for dissolution of a marriage under Chapter 6, Family Code. The Fort Bend County Commissioners Court is seeking one or more non-profit organizations **located in Fort Bend County** that provide direct services for the prevention or intervention against family violence or the abuse or neglect of a child. An agency that provides services through another third party non-profit will not be eligible for the funds. The amount of funding available for Fiscal Year 2022 is \$40,730.70

Agency Name: Child Advocates of Fort Bend
Address: 5403 Avenue N
City: Rosenberg State: Texas Zip Code: 77471 County: Fort Bend
Is your organization a 501(c)(3)? Yes
Employer ID or Tax ID Number: 76-0337426
Project Name: CASA and Community Engagement: Programs and Services in the Treatment and Prevention of Child Abuse
Is the project a new or ongoing? Ongoing
Total Project Budget Required: \$494,395.05
Amount of Funding Requested: \$40,730.70
Contact Person: Jenetha Jones
Contact Phone: 281-344-5136
Email: jjones@cafb.org
Agency Web Address: www.cafb.org

I. ORGANIZATION BACKGROUND

- A. Mission Statement of the Agency: The mission of Child Advocates of Fort Bend is to strengthen the voice of the child, heal the hurt and break the cycle of abuse and neglect for children in Fort Bend County and surrounding counties.
- B. Total Number of Paid Staff for the Agency: 56 FT, 2 PT, 1 contract
- C. Explain how this agency, or a specific project managed by the agency, that will provide direct services qualifies for the Family Protection Account Fee as outlined in the Texas Government Code, Section 51.961 -
"A service provider who receives funds under Subsection (d) may provide family violence and child abuse prevention, intervention, family strengthening, mental health, counseling, legal, and marriage preservation services to families that are at risk of experiencing or that have experienced family violence or the abuse or neglect of a child."

Child Advocates of Fort Bend (CAFB) has operated since 1991, providing life-saving services for child victims of physical abuse, sexual abuse and neglect and advocacy for non-offending family members. We have served over 20,500 children since we started. We operate two nationally-accredited programs – Children’s Advocacy Center (CAC) and Court Appointed Special Advocates (CASA) – where we serve children from birth to 18 years old.

CAFB is the only agency in Fort Bend that provides the full range of comprehensive services to children and youth who have been abused and neglected. This includes babies born to drug addicted mothers, young children who have been beaten, starved and gone without medical care, teens who have been sexually abused by someone they likely know, sex trafficking victims and children who have experienced abuse in homes with domestic violence, often witnessing homicide and/or suicide of a parent.

Our Children’s Advocacy Center (CAC) provides the coordinated identification, treatment and joint investigation for child victims who have been sexually abused or who have suffered severe physical abuse/neglect (criminal cases). When children are referred to our CAC, they have a safe place to tell their story of abuse, one time in a Forensic Interview. Clinical Family Advocates are social workers who are available to families from the moment they arrive at our building, throughout their healing – however long, and on through to their case closing. They provide trauma-informed support, crisis intervention and resource referrals in both English and Spanish languages to help families during this difficult time. Children receive Forensic Sexual Assault Exam (SANE) Referrals, Criminal Court Advocacy and Care Coordination for victims of sex trafficking. Therapists provide a range of trauma-informed, evidence-based Therapies to help children recover from their abuse and build protective skills. We lead a Multi-Disciplinary Team with partners in law enforcement, Child Protective Services and the Child Abuse Division of the District Attorney’s Office in one location. This model facilitates the child-centered, community-based approach to ensure that child victims recover, and justice is sought. Our CAC officially provides courtesy services to Waller and Austin Counties.

Through CASA we pair a Guardian ad Litem (CASA Advocate) for each child who has been physically abused or neglected and removed from their home and placed in foster care. CASAs advocate for the child’s “best interest” in civil court proceedings regarding their care in education, medical and social/development needs, including recommendations for placement. In our CASA programming, older youth are provided with life skills so they can thrive once they age-out of the system and have an ongoing support network. In addition to providing services for children in Fort Bend County, CAFB serves as the sole Courtesy CASA in the state of Texas by visiting children who have been placed in residential treatment centers or other facilities out of their home counties to check on their wellbeing and make reports to their home CASA.

In addition, CAFB works to prevent children from becoming victims of child abuse through Community Engagement, reaching thousands of children, teachers, parents and the broader community with child abuse prevention messaging, presentations and education. Our social media platforms reach wide audiences promoting abuse awareness and prevention. We also serve our children and families by incorporating cultural competencies around diversity, equity and inclusion to address the disproportionality of children of color in the welfare system, including Fort Bend.

II. PROJECT DETAILS

- A. Please describe how your agency plans to use these funds as well as the direct services the agency plans to offer using these funds. Please be specific.

Our request is for operational support for our CASA Programs for children removed from their homes and placed in foster due to physical abuse or neglect and Community Engagement services where we provide education and awareness to prevent abuse.

The need

There is a critical need to provide direct services to children in foster care to ensure they don't fall through the cracks, but instead receive one-to-one personal advocacy for their wellbeing while in the foster care system and ultimately safety if and when they leave the system, whether this is reunification with family, placement with kin, adoption, or with life skills and preparation for adult living after aging out. These positive outcomes are important for the child and also contribute to breaking the cycle of abuse for future generations.

Since the Covid-19 pandemic children already in foster care face the initial trauma of their abuse and abrupt separation from their homes, they are placed in unfamiliar settings and then face secondary trauma from isolation, remote learning, delays in court hearings, and a breakdown in connections. This disruption adds to their trauma and impacts their learning and educational growth. Children in foster care are also targets for solicitation and sex trafficking and with isolation from the pandemic and more time being spent on social media, increases exposure to online solicitation and human trafficking. Our CASA programming is estimated to serve 175-200 foster youth this coming year. Focus will be on educational and social emotional support due to learning and achievement gaps and their additional trauma from isolation.

Trauma training is a high priority across programs and is critical right now to help more children cope with the trauma of their abuse and stresses from the pandemic. We emphasize using the tools and approaches of Trust-Based Relational Intervention (TBRI) with our staff and CASA Advocates to be able to reach children where they are individually in their emotional and mental health. CASA of Fort Bend was one of the founding agencies for the first Fort Bend TBRI Collaborative for 34 youth in Fort Bend Juvenile Probation and will continue this service for these youth. With 8 trained TBRI Practitioners on staff we plan to increase this specialized trauma-focused training in 2022 through outreach training.

CASA Program delivery

During the grant period our project will deliver specialized trauma-focused programming designed to meet individual children's needs from birth to 18+ years old in an array of services that include:

- CASA Advocates – Twice each year we recruit and train CASA volunteers to serve as Guardians ad Litem and provide direct 1:1 advocacy with foster youth including court advocacy and supervision with parent child visits. All Advocates are required to complete 30 hours of Pre-Service Training and 12 hours of Continuing Education yearly. Since 2002 we have achieved 100% pairing of children in Fort Bend County's foster care system with a CAFB trained volunteer advocate, which is critical to the program's success. In comparison, the state-wide match is 50%, and in Houston it is approximately 35%.
- Infant and Toddler (birth to age 5) – Our court advocacy supports expedited placement into safe, permanent homes whether through family reunification, placement with relatives or

through adoption for the youngest victims. CAFB works closely with parents in reunification cases to develop parent-child bonding.

- **Education and Social Enrichment Programming** – CASA promotes educational achievement and social development for foster youth in workshops and activities throughout the school term, where youth learn positive behaviors, receive direct assistance from supportive adults, are provided counseling and tutoring support to keep them on track in school, and learn behaviors to prevent negative outcomes and put an end to the cycle of abuse. All youth are celebrated and incentivized with rewards and activities that recognize their achievements and so that they experience normalcy in these events like all children. Our children in foster care also have an opportunity to give back to the community with community service projects.
 - **N.E.S.T. (Nurturing Educational and Social Triumphs)** (ages 6-13) – focuses on back-to-school readiness in the subjects of Social and Emotional Development, Academic competency and Health and Hygiene, plus social enrichment and hands-on activities around S.T.E.A.M. learning.
 - **WINGS (ages 14-18+)** – Teenage youth in foster care receive specialized LifeSkills Training that addresses the unique needs of teenage youth while in care and when they transition into adulthood and age out of state care. Their advocacy includes promoting graduating high school and developing further education or career plans, financial literacy, health care, housing and transportation and foster alumni resources. Our work helps them develop a transitional living plan and create a Circle of Support system of positive adults outside of the foster care system who will serve as mentors and role models for their ongoing care. Last year, 20 youth receiving CASA education promotion graduated high school (14 CASA, 6 CAC), which is another year of 100% graduation rate.
- **Collaborative Family Engagement (CFE)** – an important stabilization in children’s lives is to remain connected with their family of origin when possible, and/or to have connections with other relatives who can serve as an advocate and possibly provide permanent home placement. In CFE we work to reunify families where possible and proactively seek and involve other extended family members. In 2021, 136 children in 86 cases were connected to extended family. We are training more staff and partners across all service areas to incorporate CFE tools in 100% of cases to ensure the best outcomes for children.
- **Diversity, Equity and Inclusion (DEI)** - Because children of color are disproportionately represented in the child welfare system, and 80% of the children we serve at CAFB are Hispanic, African American, Multi-Racial and Asian, we want to ensure that we are culturally sensitive across racial, gender identity, language, and other identifying areas in our service with these groups. We are in year two of our DEI initiative to address cultural sensitivity and implicit bias through discovery, assessment, problem identification, training, policy and monitoring across all our recruiting, training and practices so that we are providing greater impact of services to children, families and the community.

Community Engagement

It is still important, especially with ongoing impacts of the pandemic, that we deliver our prevention and awareness messaging. Grant funding will support Community Engagement services where we leverage outreach through social media videos, print materials and direct training to educators and children in schools. We are getting into more schools for prevention outreach as schools re-open fully following the lockdown and new schools in Fort Bend ISD open and we expand throughout Lamar Consolidated ISD,

which was recently added to our roster. We are also focused on trauma-informed volunteer training curriculum, targeted areas for certification and specialized training tracks for volunteers, board members and the community and a Speakers Bureau to have more facilitators.

Our new training for parents or caregivers, members of the community and partners is “Darkness to Light, Stewards of Children” that gives attendees insight into how to recognize and prevent child abuse, ultimately breaking the cycle of abuse in homes. CAFB staff and volunteers are also trained to deliver The Monique Burr Foundation, Child Safety Matters School Prevention curriculum that is a comprehensive, evidence-based curriculum for students by grade level. The program educates and empowers children and all relevant adults with information and strategies to prevent, recognize, and respond appropriately to bullying, cyberbullying, all types of abuse and digital abuse dangers.

B. Briefly explain the duties of key staff performing the direct services described in question A.

- CASA Program Director - Responsible for ensuring service delivery for all CASA children in foster care system/CPS in Fort Bend County and CASA Advocate services
- CASA Program Assistant - Aids CASA program staff and coordinates volunteer training process
- Advocacy Specialists - Responsible for developing and delivering Infant and Toddler, N.E.S.T., and WINGS programs specialized curriculum and workshops
- Volunteer Coordinator - Responsible for managing the recruitment, training and retention of program volunteers
- Courtesy CASA – Travels to visit children who are in urgent need of an in-person visit that their volunteer or program cannot currently provide
- Collaborative Family Engagement (CFE) Coach – Provide coaching and consultation to Fort Bend County’s CASA and CPS programs involved in the Collaborative Family Engagement process
- Community Engagement Director - Lead and implement a full, expanded service line on community outreach to address the issues of child abuse from a prevention model
- Community Outreach Coordinator - Implement community outreach and agency presence in outreach events and activities
- Training Specialist – Enhance volunteer training curriculum and develop certification processes for specific training courses for volunteers, board and community members and build specialized curriculum and trainings for specialized tracks based on program needs

C. Describe your implementation timeline.

Both CASA and Community Engagement services are delivered year-round to ensure that children are regularly visited, advocacy continues, findings are presented in court and prevention messaging reaches children at risk. Community Engagement is delivered in targeted awareness campaigns throughout our community and in-person to students and adults during the school term and prior to the start of each school year for educators. It is anticipated that funds will be utilized by CAFB once funds are approved and/or as expenses are incurred in the grant budget year.

III. FINANCIAL

- A. Did the agency attach a copy of its most current Annual Audit? If not, please explain.

Yes

- B. Identify any gaps in funding. If the cost of the project is greater than the requested funds, please identify the funding sources to fill the cost gaps.

The total cost of the CASA and Community Engagement programs and services is much greater than the funds requested. We will continue to seek funds from other sources including private foundation grants, corporations, donations from individuals and special event proceeds. Support from the Family Protection Fee grant will help fill the funding gap related to the health pandemic as we continue to focus on healing and therapy for children suffering trauma from abuse and fulfill educational achievement gaps and enrichment needs for children in foster care.

- C. Does your agency have sufficient capital to manage the funds as a reimbursable grant?

Yes. In 2021, we resumed our largest fundraising events – Gala for the Children, Voices for Children Breakfast and Christmas Home Tour – in person and with modifications for safety protocols. Fundraising is starting to rebound but overall event attendance is lower. These events are essential and will continue as they contribute to our operating budget.

- D. Does your agency charge a fee for service to the client? If so, please explain.

No, all CAFB services are available at no cost to victims or their families and in both English and Spanish languages. CAFB serves children and families from all backgrounds and incomes. Those in foster care are in conservatorship of the state and therefore meet HUD poverty guidelines.

- E. Did your agency receive other funding from Fort Bend County in the previous fiscal year? If so, please explain.

CAFB received \$17,955.70 in reimbursable funding from the Family Protection Fee grant in 2021. The agency received \$49,000.00 as an eligible recipient of Community Development Block Grant funding in 2021. And the agency was a recipient of the Fort Bend County ARPA Non-Profit Partnership Program in 2021 receiving an award of \$500,000 over 2 years.

IV. COMMUNITY IMPACT

A. How many individuals will receive services with this funding?

We will serve 175-200 children in foster care through our CASA program. In 2021, the CASA program served 191 individual children residing in foster care. This rate was likely lower from previous years due to remote learning and fewer opportunities for children to be observed by teachers who are the largest reporters for abuse.

We will reach 10,000+ children, parents, health care workers and community members with our Community Engagement child abuse awareness and prevention messages. As subject-matter specialists in child abuse, we are the only agency dedicated to raise awareness, educate parents, teachers, clergy and professionals in all fields where children are seen. This is an effort to reduce the number of children who are being abused and neglected and educate the community on how to report suspected abuse.

The community impact is very broad and long lasting. Child abuse has been declared a public health epidemic. However, if we intervene early when children are young, the negative impact of abuse and neglect can be reduced, children can be resilient and recover, and go on to be healthy, productive citizens of our community, ultimately raising their children in safe homes and contributing to our workforce. CAFB works to mitigate the harmful effects of child abuse and trauma, giving child abuse victims a fighting chance to restore their lives and break the cycle of abuse. The work that CAFB does is vital to the overall health of the community by building a continuum of care with our programs and services, our CASA Advocacy and community involvement. With your support we can continue our mission to Strengthen the Voice of the Child, Heal the Hurt and Break the Cycle of abuse. We look forward to a continued partnership with you in this fight for justice and healing for children.

B. What type of benchmarks will the agency use to measure the success of the proposed project? Identify an appropriate timeline for attaining these benchmarks.

CAFB measures client progress using several metrics developed by CASA supervisors as defined in the CASA Program Logic Model. These measurements are developed each year and outlines resources, defines goals and tracks outcomes. Data is collected from clients directly, from CASA staff and Advocates, from teachers, counselors and families involved in the children's lives on a monthly, quarterly and annual basis. Additional measures for Prevention and Community Education outcomes include: the number of reaches, followers and likes on social media, website views, participants in virtual and in-person presentations, traditional media reach and frequency including print, radio and television and volunteer users of virtual training tool. No re-entry into foster care or re-abuse of a child is the ultimate measure of success. With CASA programming and services provided to foster youth throughout the grant year, we aim to deliver:

Primary benchmarks for CASA:

- Retain 100% CASA Advocate match
- Reach target for new CASA volunteers recruited and trained

- Engage CASA youth in N.E.S.T. and WINGS education and social activities (Spring, Summer, Fall, Winter school breaks)
- Graduate 100% eligible high school seniors in WINGS
- # attending Campus Crawl (college/vocational school visits)
- # graduates connected with college/vocational school, military service, employment
- # youth participating in Circles of Support
- # youth participating in Incentive Celebrations
- Increase Trust-Based Relational Intervention training to all volunteers and programs

Other agency metrics within CASA:

Youth receiving Courtesy CASA services

Family reunification/connection through Community Family Engagement

Adoptions or permanent placements achieved

Community Engagement and child safety benchmarks:

- Educate and train teachers, administrators and child officials on abuse prevention
- Enhance output reach for children in schools with prevention messaging
- Increase outreach among adults and other community partners with “Darkness to Light” awareness campaign
- Increase volunteer facilitators to expand outreach

Other Documents to include with this application:

- IRS Designation letter of 501(3)(c) status
- Latest Audited Financial Statement
- Organization Chart
- List of Board of Directors
- Attachment A – Evaluation Criteria Form
- Attachment B – Reporting Requirements & Reimbursement Request
- Attachment C – Financial Application Reporting Form, Expenditure Reports and Reimbursement Requests

**Family Protection Funding Application
Evaluation Form – Attachment A**

Applicant Name: Child Advocates of Fort Bend

Project Name: CASA and Community Engagement: Programs and Services in the Treatment
and Prevention of Child Abuse

Criteria	Maximum Points
Not located in Fort Bend County.	-50
A total deduction of 10 points will occur if any required documentation is missing.	-10
Organization Background (10)	
Mission of agency is consistent with Statute requirements.	10
Project Details (35)	
Project description is consistent with requirements of statute.	20
The agency has sufficient resources and staff to accomplish the goals of the project.	10
The agency timeline for management of the project is realistic.	5
Financial Plan (20)	
The agency has sufficient cash flow to fund the project and request reimbursement OR the agency has sufficient cash flow to fund the project until it achieves proposed benchmarks.	10
The agency has identified gaps in funding for the proposed project.	10
Community Impact (35)	
Achieving the proposed benchmarks will serve the needs of victims of child abuse, neglect, or family violence.	20
Is the cost per beneficiary reasonable?	15

**Family Protection Funding Application
Reporting Requirements – Attachment B**

ANNUAL REPORT

- Each grantee must submit an annual report no later than the December 30 following the January of the year in which the grant was awarded.
- Briefly describe in a narrative format the goals for the project and the accomplishments to date.
- If you set benchmarks for your program, please describe the activities used to reach the target or, describe any impediments to attaining your benchmarks.
- Complete the Financial Reporting Form (Attachment C, Excel Spreadsheet) as part of the Annual Report.
- If you have chosen to submit a quarterly or monthly narrative report as part of your reimbursement requests, only complete Attachment C – Financial Report Form as a cumulative of the previously reported months or quarters for the Annual Report.

REIMBURSEMENT

- Grantees may submit reimbursement requests monthly, quarterly, or annually. An invoice style request or a narrative report can be made to the County Judge's Office, but either style will require Attachment C. Appropriate backup of the expenditures (purchase orders, sales receipts, copies of contract or contractor's invoices, etc.) must be included with the invoice or report. Please send invoices to countyjudge_invoices@fortbendcountytexas.gov.
- If an unanticipated expenditure has occurred during the reporting timeframe, make note in the column labeled *Project Funds Expended* on Attachment C with a brief note of explanation. Complete the report by requesting a reimbursement in the column- *Reimbursement Requested*.

**Application Deadline is January 31, 2022
Submit via email to: Vanessa.mckeehan@fbctx.gov**

[illegible]



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248230137
Sep. 19, 2016 LTR 4168C 0
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BODC: TE

FT BEND COUNTY CHILD ADVOCATES INC
% LUTHANNE MEFFORD
5403 AVENUE N
ROSENBERG TX 77471

038426

Employer ID Number: 76-0337426
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Sep. 08, 2016, regarding your tax-exempt status.

We issued you a determination letter in September 1991, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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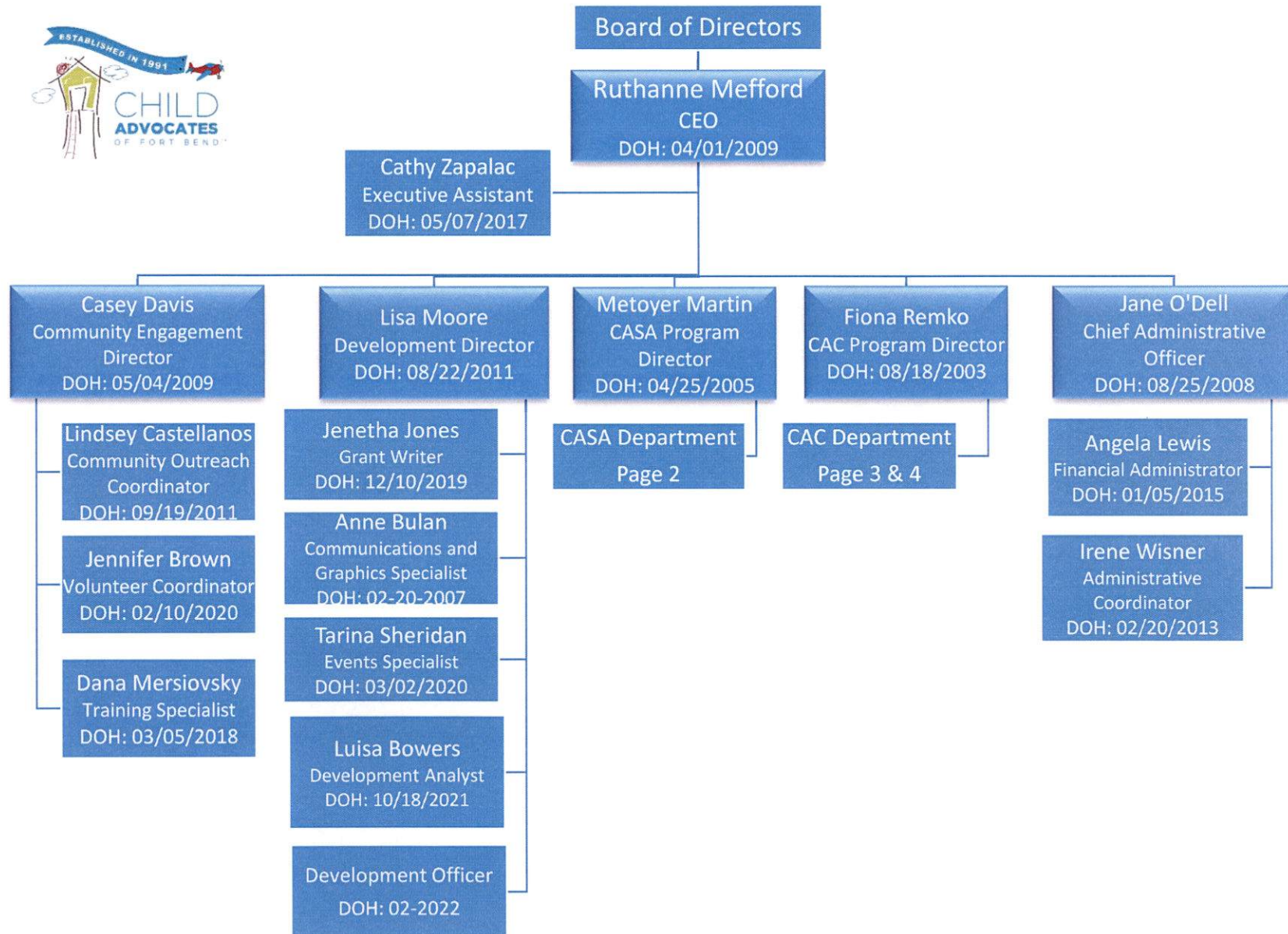
FT BEND COUNTY CHILD ADVOCATES INC
% LUTHANNE MEFFORD
5403 AVENUE N
ROSENBERG TX 77471

Sincerely yours,

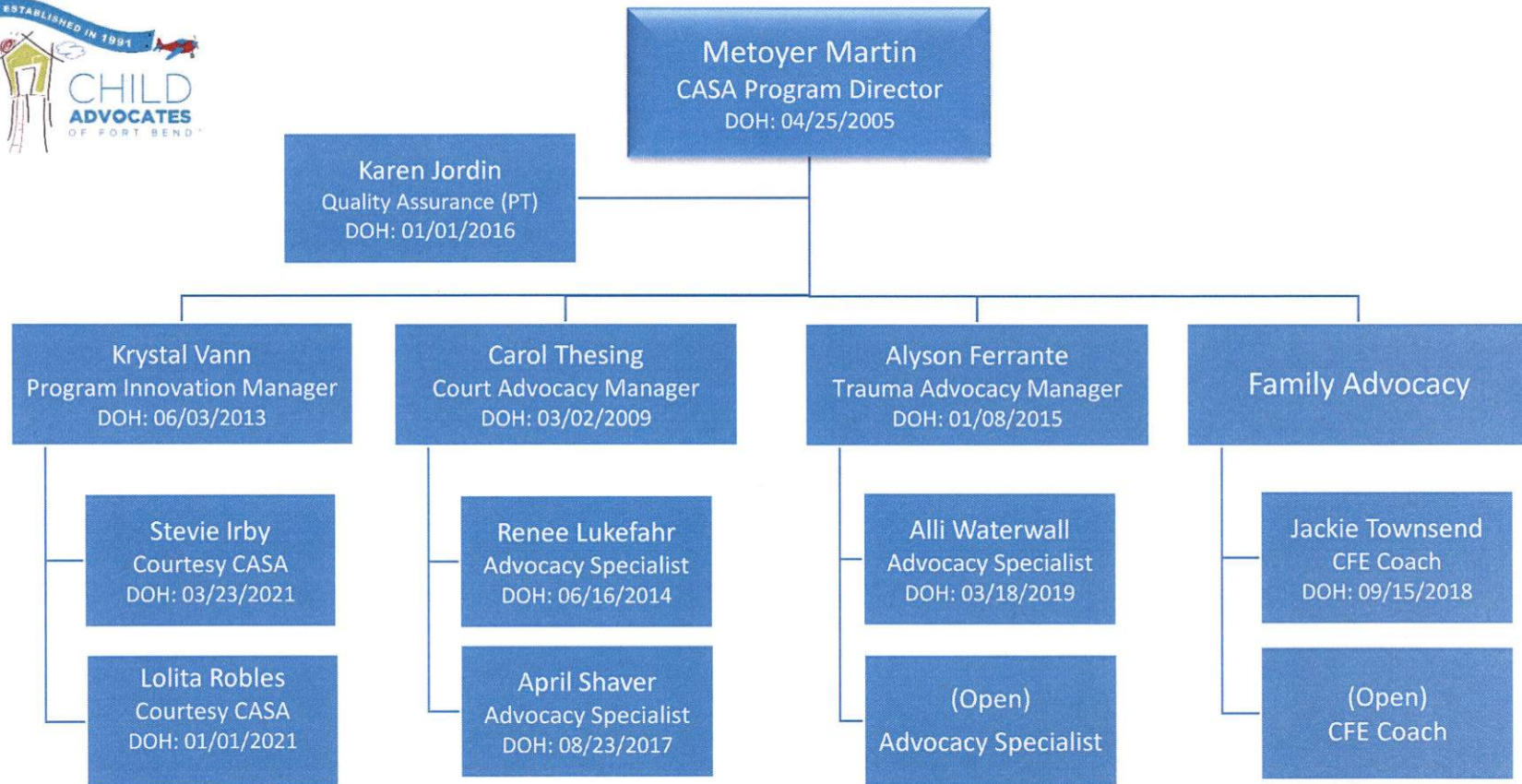


Kim A. Billups, Operations Manager
Accounts Management Operations 1

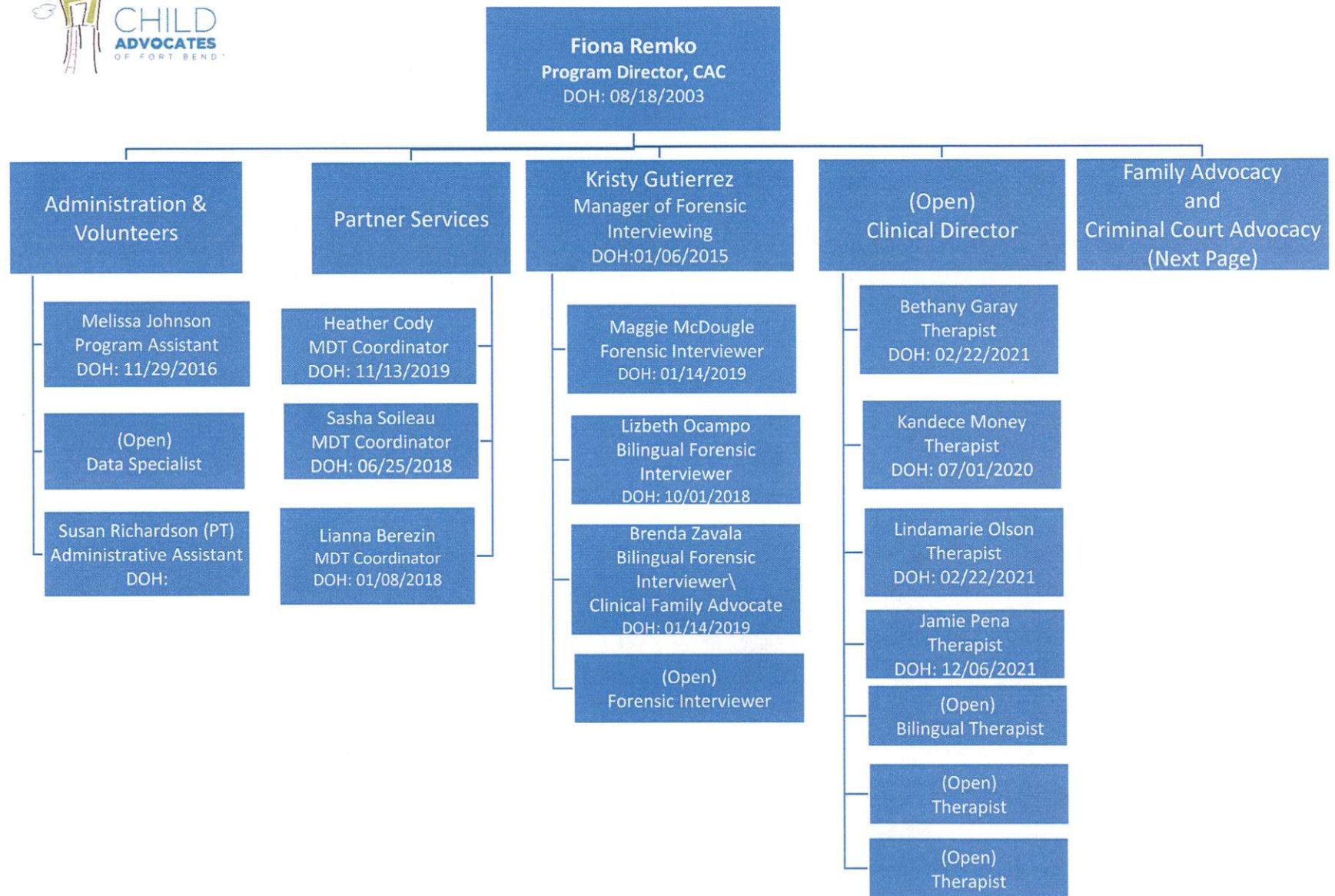
CAFB Administration | Community Engagement | Development | Administration



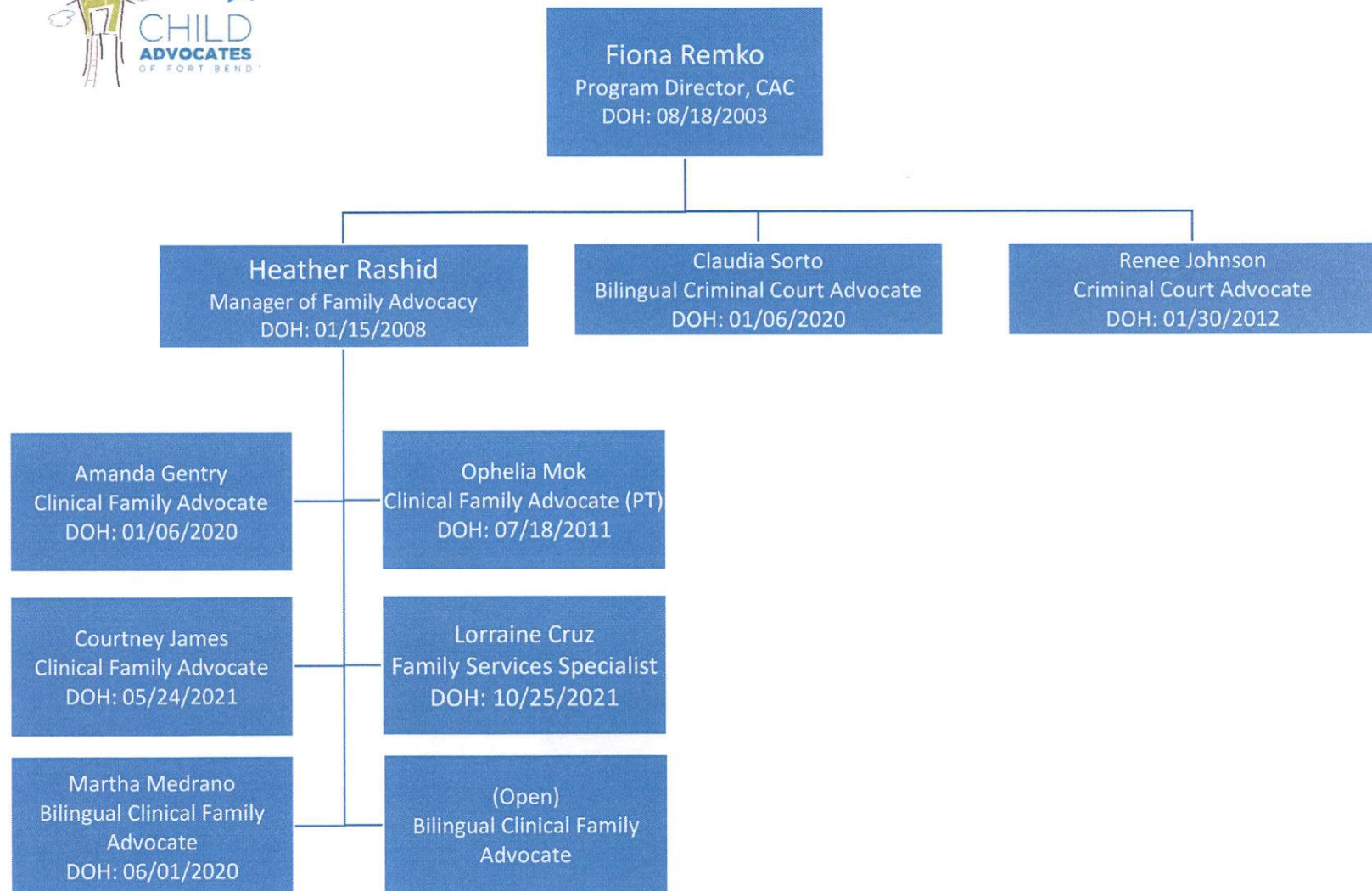
CASA



CAC: Administration/Volunteers | Partner Services | Forensic Interviewing | Clinical Director



CAC: Family and Criminal Court Advocacy





Child Advocates of Fort Bend Board of Directors Roster 2022

BOARD POSITION	PREFIX	FIRST NAME	LAST NAME	PROFESSIONAL AFFILIATION	PROFESSIONAL POSITION
Member	Ms.	Farha	Ahmed	Farha Ahmed, Attorney At Law	Attorney
Member	Ms.	Eileen	Akerson	KBR, Inc.	Attorney
Past President	Dr.	Betty	Baitland	Fort Bend ISD	School Superintendent, (Retired)
Member	Ms.	Cynthia	Barratt	OCuSOFT, Inc.	CEO/President
Member	Mr.	Brian	Covault	REBRANDING 360	Founder/CEO
Member	Ms.	Jill	Curtis		Community Volunteer
Member	Ms.	Carrie	Fix	Educator (Retired)	Community Volunteer
Member	Mr.	Joe	Freudenberger	OakBend Medical Center	CEO
Secretary	Ms.	Valerie	Golden	Shell Oil	Retired
Member	Ms.	Barbara	Jones	Fluor Corporation	Senior Manager
Member	Ms.	Rhonda	Kuykendall	Explore Fulshear	Staff Photographer
Member	Mr.	David M.	Lanagan	Texas Research Center	Retired CEO
Parliamentarian	Mr.	Jim	Lockwood	Ambit™ System Sales Manager	Retired
Member	Mr.	Bruce	Longaker	Longaker Foundation	President/Chair
Member	Ms.	Vickie	Looney	John Moores Investments	Executive Assistant
Member	Mr.	Matthew	Martin	The Thankful Ones™	Chair and Executive Director
Member	Mr.	Xavier	Maza	Actinver Securities, Inc.	President
Treasurer	Mr.	Jim	McClellan	James G McClellan, CPA	Owner
Member	Mr.	Dexter	McCoy	Consultant	Community Volunteer
Member	Ms.	Carla	Mondt	UT MD Anderson Cancer Center	Investigational Researcher
Member	Mr.	Irfan	Motiwala	Aling's Chinese Bistro	Partner/Community Volunteer
Member/Non-voting	Ms.	Ruthanne	Mefford	Child Advocates of Fort Bend	Chief Executive Officer/Ex-officio
President	Ms.	Nancy	Olson	Consultant	Community Volunteer
Member	Mr.	Darrell	Roth	Roth Management Group (RMG)	President & CEO
Member	Ms.	Pat	Somers	Somers Educational Consulting	Educator, Alief ISD (Retired)
Member	Ms.	Patti	Tuma	Gallagher Benefit Services (Retired)	Merger Partner
Member	Dr.	John	Vanderzyl	Sugar Lakes Family Practice	Physician
Member	OD	Shiroz	Virani	Texas State Optical	Optometrist/Owner

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

COMBINING FINANCIAL STATEMENTS

**For the Year Ended December 31, 2020
with Comparative Totals for 2019**

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.
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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, 2020, and the related statements of activities, functional expenses 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, 2020, 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 2019 financial statements, and our report dated August 18, 2020 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, 2019, 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 June 15, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Whitley Penn LLP

Houston, Texas
June 15, 2021

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, 2020 (with comparative totals for 2019)

	<u>Agency</u>	<u>Endowment</u>	<u>Eliminations</u>	<u>2020 Total</u>	<u>2019 Total</u>
Assets					
Cash and cash equivalents	\$ 1,487,274	\$ 278,097	\$ -	\$ 1,765,371	\$ 2,716,568
Grants receivable	575,265	-	-	575,265	865,602
Promises to give, net	433,779	-	-	433,779	537,223
Capital campaign, net	517,830	-	-	517,830	2,274,285
Prepaid expenses	4,237	-	-	4,237	22,122
Property and equipment, net	8,627,855	-	-	8,627,855	7,433,913
Due from Endowment	599,051	-	(599,051)	-	-
Investments	-	4,568,175	-	4,568,175	3,794,456
Total Assets	<u>\$ 12,245,291</u>	<u>\$ 4,846,272</u>	<u>\$ (599,051)</u>	<u>\$ 16,492,512</u>	<u>\$ 17,644,169</u>
Liabilities and Net Assets					
Liabilities:					
Accounts payable	\$ 57,841	\$ -	\$ -	\$ 57,841	\$ 25,990
Accrued expenses	103,252	-	-	103,252	1,600,385
Loan payable	464,200	-	-	464,200	-
Due to Agency	-	599,051	(599,051)	-	-
Total Liabilities	<u>625,293</u>	<u>599,051</u>	<u>(599,051)</u>	<u>625,293</u>	<u>1,626,375</u>
Net Assets:					
Without Donor Restrictions:					
Invested in property and equipment	8,627,855	-	-	8,627,855	7,433,913
Board designated endowment	-	4,247,221	-	4,247,221	3,820,974
Undesignated	2,470,925	-	-	2,470,925	3,979,789
Total Without Donor Restrictions	<u>11,098,780</u>	<u>4,247,221</u>	<u>-</u>	<u>15,346,001</u>	<u>15,234,676</u>
With Donor Restrictions	<u>521,218</u>	<u>-</u>	<u>-</u>	<u>521,218</u>	<u>783,118</u>
Total Net Assets	<u>11,619,998</u>	<u>4,247,221</u>	<u>-</u>	<u>15,867,219</u>	<u>16,017,794</u>
Total Liabilities and Net Assets	<u>\$ 12,245,291</u>	<u>\$ 4,846,272</u>	<u>\$ (599,051)</u>	<u>\$ 16,492,512</u>	<u>\$ 17,644,169</u>

**FORT BEND COUNTY CHILD ADVOCATES, INC. AND
FORT BEND COUNTY CHILD ADVOCATES ENDOWMENT, INC.
COMBINING STATEMENT OF ACTIVITIES
As of December 31, 2020 (with comparative totals for 2019)**

	Agency	Endowment	Eliminations	2020 Total	2019 Total
Net Assets Without Donor Restrictions					
Revenues and Gains:					
Contributions and grants	\$ 780,682	\$ -	\$ (221,001)	\$ 559,681	\$ 3,855,401
Federal and State grants	2,023,149	-	-	2,023,149	1,878,174
Partner reimbursements	20,618	-	-	20,618	16,181
Special fundraising events	678,243	-	-	678,243	559,531
Less: cost of direct benefits to donors	(4,500)	-	-	(4,500)	(74,152)
In-kind contributions	950	36,095	-	37,045	34,350
Net investment return	7,201	650,268	-	657,469	633,278
Total Revenues and Gains	3,506,343	686,363	(221,001)	3,971,705	6,902,763
Net assets released from restrictions	656,900	-	-	656,900	285,000
Total Revenues and Gains, and Releases from Restrictions	4,163,243	686,363	(221,001)	4,628,605	7,187,763
Expenses					
Program:					
Contribution Agency	-	221,001	(221,001)	-	-
Program services	3,481,900	-	-	3,481,900	2,997,467
Total Program	3,481,900	221,001	(221,001)	3,481,900	2,997,467
Supporting Services:					
General and administrative	865,740	39,115	-	904,855	794,474
Fundraising	64,014	-	-	64,014	114,061
Capital Campaign	66,511	-	-	66,511	650,695
Total Supporting Services	996,265	39,115	-	1,035,380	1,559,230
Total Expenses	4,478,165	260,116	(221,001)	4,517,280	4,556,697
Change in Net Assets Without Donor Restrictions	(314,922)	426,247	-	111,325	2,631,066
Net Assets with Donor Restrictions					
Contributions	395,000	-	-	395,000	906,900
Net assets released from restrictions	(656,900)	-	-	(656,900)	(285,000)
Change in Net Assets with Donor Restrictions	(261,900)	-	-	(261,900)	621,900
Change in Net Assets	(576,822)	426,247	-	(150,575)	3,252,966
Net Assets, beginning of year	12,196,820	3,820,974	-	16,017,794	12,764,828
Net Assets, end of year	\$ 11,619,998	\$ 4,247,221	\$ -	\$15,867,219	\$ 16,017,794

**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**

Page 1 of 2

	Agency				
	Program	General and Administrative	Fundraising	Capital Campaign	Total
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	<u>2,714,434</u>	<u>680,728</u>	<u>-</u>	<u>-</u>	<u>3,395,162</u>
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	<u>767,466</u>	<u>185,012</u>	<u>64,014</u>	<u>66,511</u>	<u>1,083,003</u>
Total Functional Expenses	<u>\$ 3,481,900</u>	<u>\$ 865,740</u>	<u>\$ 64,014</u>	<u>\$ 66,511</u>	<u>\$ 4,478,165</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**

Page 2 of 2

	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	<u>\$221,001</u>	<u>\$ 39,115</u>	<u>\$ 260,116</u>	<u>\$ (221,001)</u>	<u>\$ 4,517,280</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**

Page 1 of 2

	Agency				
	Program	General and Administrative	Fundraising	Capital Campaign	Total
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	2,356,375	589,085	-	252,816	3,198,276
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	641,092	169,445	114,061	397,879	1,322,477
Total Functional Expenses	\$ 2,997,467	\$ 758,530	\$ 114,061	\$ 650,695	\$4,520,753

**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**

Page 2 of 2

	Endowment				
	Program	General and Administrative	Total	Eliminations	Total Expenses
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	<u>\$201,489</u>	<u>\$ 35,944</u>	<u>\$ 237,433</u>	<u>\$ (201,489)</u>	<u>\$ 4,556,697</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, 2020 (with comparative totals for 2019)**

	<u>Agency</u>	<u>Endowment</u>	<u>2020 Total</u>	<u>2019 Total</u>
Cash Flows From Operating Activities:				
Change in Net Assets	\$ (576,822)	\$ 426,247	\$ (150,575)	\$ 3,252,966
Adjustments to reconcile change in net assets to net cash operating activities:				
Unrealized (gain) on investments	-	(542,237)	(542,237)	(429,335)
Realized (gain) on investments	-	(35,650)	(35,650)	(80,125)
Depreciation expense	279,170	-	279,170	108,238
Change in operating assets and liabilities				
Grants receivable	290,337	-	290,337	(660,240)
Promises to give	103,444	-	103,444	171,549
Capital campaign	1,756,455	-	1,756,455	2,254,215
Prepaid expenses	17,885	-	17,885	(556)
Accounts payable	31,851	-	31,851	(77,570)
Accrued expenses	(1,497,133)	-	(1,497,133)	1,475,905
Loan payable	464,200	-	464,200	-
Net Cash Provided (Used) By Operating Activities	<u>869,387</u>	<u>(151,640)</u>	<u>717,747</u>	<u>6,015,047</u>
Cash Flows From Investing Activities:				
Purchase of fixed assets	(1,473,112)	-	(1,473,112)	(5,174,000)
Interest and dividends reinvested	-	(72,381)	(72,381)	(84,863)
Purchases of investments	-	(1,278,884)	(1,278,884)	(990,727)
Proceeds from sales of investments	-	1,155,433	1,155,433	1,072,389
Net Cash Provided (Used) By Investing Activities	<u>(1,473,112)</u>	<u>(195,832)</u>	<u>(1,668,944)</u>	<u>(5,177,201)</u>
 Net Change in Cash and Cash Equivalents	 (603,725)	 (347,472)	 (951,197)	 837,846
 Beginning Cash and Cash Equivalents	 <u>2,090,999</u>	 <u>625,569</u>	 <u>2,716,568</u>	 <u>1,878,722</u>
 Ending Cash and Cash Equivalents	 <u>\$ 1,487,274</u>	 <u>\$ 278,097</u>	 <u>\$ 1,765,371</u>	 <u>\$ 2,716,568</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.

On February 25, 2016, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2016-02, *Leases* (Topic 842). The objective of this ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. In November 2019, FASB issued ASU 2019-10 which amended the effective date of ASU 2016-02 to fiscal years beginning after December 15, 2020 and interim periods within fiscal years beginning after December 15, 2021.

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 2019 - 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, 2019, 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.

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"*.

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, 2020 and 2019 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, 2020 and 2019, the Organization had approximately \$1,160,772 and \$1,793,151, 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.

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

Note 2 - Concentration of Credit Risk (continued)

The Organization's investments amount to \$4,846,272 and \$4,420,025 at December 31, 2020 and 2019, 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 \$4,346,272 and \$3,920,025 at December 31, 2020 and 2019, 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.

Note 3 - Grants Receivable

As of December 31, 2020 and 2019, grants receivable consist of the following:

	2020	2019
Federal Financial Assistance		
Criminal Justice Division-CAC VOCA	\$ 137,117	\$ 69,709
CASA VOCA	76,754	60,814
Fort Bend County CDBG	849	2,461
City of Missouri City CDBG	-	3,000
	<u>214,720</u>	<u>135,984</u>
Other governmental financial assistance		
Texas CASA	17,145	28,677
CAC's of Texas, Inc.	69,215	57,923
OVAG	13,917	6,594
	<u>100,277</u>	<u>93,194</u>
Total Federal and other governmental financial assistance	<u>314,997</u>	<u>229,178</u>
Other Private Grants		
Other	260,268	636,424
Total Other Private Grants	<u>260,268</u>	<u>636,424</u>
Total grants receivable	<u>\$ 575,265</u>	<u>\$ 865,602</u>

All grants receivable are due within one year.

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

Note 4 - Property and Equipment

Property and equipment consist of the following:

	2020	2019
Land	\$ 397,379	\$ 394,190
Construction in progress	8,528	4,756,248
Buildings and Improvements	8,913,296	2,933,194
Furniture and Equipment	895,108	657,567
Total Property and Equipment	10,214,311	8,741,199
Less Accumulated Depreciation	(1,586,456)	(1,307,286)
Property and Equipment, Net	<u>\$ 8,627,855</u>	<u>\$ 7,433,913</u>

Depreciation expense for the years ended December 31, 2020 and 2019 was \$279,170 and \$108,238, respectively.

Note 5 - Long-Term Investments

Investments for the years ended December 31, 2020 and 2019 are stated at fair value and consist primarily of fixed income securities, mutual funds and corporate equities, as follows:

	2020		
	Cost	Quoted Prices in Active Markets for Identical Assets (Level 1)	Unrealized Appreciation/ (Depreciation)
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	2,601,201	3,267,532	666,332
Totals	<u>\$ 4,229,298</u>	<u>\$ 4,846,272</u>	<u>\$ 616,975</u>

	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	<u>\$ 3,952,971</u>	<u>\$ 4,420,025</u>	<u>\$ 467,054</u>

The Organization recorded a \$542,237 and \$429,335 increase in the fair value of investments that is included in net investment return for the years ended December 31, 2020 and 2019, respectively. Net investment return is summarized as follows:

	2020	2019
Interest and dividend income	\$ 79,582	\$ 123,818
Gain on sale of investments	35,650	80,125
Unrealized gain (loss) on investments	542,237	429,335
Net investment return	<u>\$ 657,469</u>	<u>\$ 633,278</u>

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

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
2021	\$ 8,125
2022	8,125
2023	8,125
2024	8,125
2025	8,127
	<u>\$ 40,627</u>

Total copier lease expense for the years ended December 31, 2020 and 2019 was \$6,470 and \$13,826, respectively.

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 \$13,004 and \$7,220 for the years ended December 31, 2020 and 2019, respectively, and are recalculated at the end of each twelve-month agreement.

Total reimbursements from partnering agencies and licensing agreements were \$20,618 and \$16,181 for the years ended December 31, 2020 and 2019, 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, 2020 and 2019, were \$15,346,001 and \$15,234,676, 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 \$2,470,925 and \$3,979,789 for the years ending December 31, 2020 and 2019, respectively.

Note 9 - With Donor Restrictions Net Assets

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

	2020	2019
CAC Program	\$ 56,718	\$ 44,218
CASA Program	34,500	186,400
Operations	<u>430,000</u>	<u>552,500</u>
Total	<u>\$ 521,218</u>	<u>\$ 783,118</u>

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

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 \$10,532 and \$11,107 for the years ended December 31, 2020 and 2019, respectively.

The Endowment gifted the Agency a portion of its investment income totaling \$221,001 and \$201,489 for the years ended December 31, 2020 and 2019, 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.

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 \$55,518 and \$54,003 for the years ended December 31, 2020 and 2019, 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 fifty-eight percent (58%) and twenty-nine percent (29%) of the Organization's support for the years ended December 31, 2020 and 2019, respectively. These sources also make up fifty percent (55%) and twenty-five percent (26%) of the Organization's grants and promises to give receivables for the years ended December 31, 2020 and 2019, 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 seven percent (7%) of its operating revenues for the years ended December 31, 2020 and 2019, 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.

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

Note 14 - Endowment Funds

As of December 31, 2020 and 2019, the Board of Directors had designated \$4,247,221 and \$3,820,974, 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.

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, 2020 and 2019 were as follows:

	2020	2019
Board-designated endowment net assets, beginning of year	\$ 3,820,974	\$ 3,430,734
Investment income	72,381	84,863
Net appreciation/(depreciation)	(577,887)	(509,460)
Amounts appropriated for expenditure	931,753	814,837
Board-designated endowment net assets, end of year	<u>\$ 4,247,221</u>	<u>\$ 3,820,974</u>

Note 15 - Promises To Give

Promises to give consist of the following:

	2020	2019
Voices for Children	453,963	\$ 552,505
Other	10,150	10,730
Less: discount, 2%	(12,266)	(12,474)
	451,847	550,761
Less: allowance for doubtful accounts	(18,068)	-
Total Promises to give	<u>\$ 433,779</u>	<u>\$ 550,761</u>

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

Note 15 - Promises To Give (continued)

The present value discount of cash flows from promises to give for years ended December 31, 2020 and 2019 are \$12,266 and \$12,474, respectively.

Promises to give are due as follows:

	<u>2020</u>	<u>2019</u>
Amounts due in:		
Less than one year	\$ 163,136	\$ 155,121
One to five years	<u>270,643</u>	<u>395,640</u>
Total	<u>\$ 433,779</u>	<u>\$ 550,761</u>

During the years ended December 31, 2020 and 2019, the value of contributed services meeting the requirement for recognition in the financial statements was \$37,045 and \$34,350, respectively.

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 \$6,331 in contributions and has in pledges of contributions for future years. The present value discount of cash flows from the capital campaign pledges for December 31, 2020 and 2019 are \$6,331 and \$13,538, respectively.

Capital campaign pledges are due as follows:

	<u>2020</u>	<u>2019</u>
Amounts due in:		
Less than one year	\$ 316,280	\$ 1,916,661
One to five years	207,881	383,636
Less: discount, 2%	<u>(6,331)</u>	<u>(13,538)</u>
Total	<u>\$ 517,830</u>	<u>\$ 2,286,759</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.

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

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, 2020 and 2019 are shown below.

	2020	2019
Cash and cash equivalents	\$ 1,765,371	\$ 2,716,568
Grants receivable	575,265	865,602
Promises to give	163,136	155,121
Capital campaign	316,280	1,916,661
Endowment spending-rate distributions	212,361	191,049
	<u>\$ 3,032,413</u>	<u>\$ 5,845,001</u>

The board-designated endowment of \$4,247,221 is subject to an annual spending rate of 5% as described in Note 14. Although the Organization does not intend to spend from this board-designated endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

Note 19 – 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 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.

On March 27, 2020, the U.S. federal government enacted the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), which included provision for a Paycheck Protection Program ("PPP") administered by the U.S. Small Business Administration ("SBA"). The PPP allows qualifying business to borrow up to \$10 million calculated based on qualifying payroll costs. 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. Payments of principal and interest are deferred until 10 months from the date of the loan, and prepayments may be made at any time without penalty. 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 Organization received a SBA PPP loan in April 2020 in the amount of \$464,200, and recorded the associated liability at December 31, 2020. The loan has an interest rate of 1.00% and a mature date of April 2022. 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 applied for full forgiveness.

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

Note 20 - Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through the date of this report.

On January 2021, the Organization was informed that the SBA PPP loan has been forgiven and paid in full by the SBA. As such the outstanding PPP loan amount of \$464,200 is reflected within debt on the accompanying balance sheet as of December 31, 2020, and a gain on loan extinguishment of \$464,200 will be reflected during the year ended December 31, 2021.

The Organization also has applied for a second SBA PPP loan in the amount of \$584,689, which was received in February 2021. The Organization will elect to account for the second SBA PPP loan in accordance with ASC 470 – Debt. The Organization will use the proceeds of the second SBA PPP loan in accordance with the provisions of the CARES Act and intends to 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, 2020 (with comparative totals for 2019)**

<u>Grantor/Program Title</u>	<u>Grant Period</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>2020 Current Year Expenditures</u>	<u>2019 Prior Year Expenditures</u>
VOCA - CASA	10/01/2020 - 09/30/2021	2021-66	\$ 285,884	\$ 58,729	\$ -
	10/01/2019 - 09/30/2020	2020-66	158,447	122,313	36,134
	10/01/2018 - 09/30/2019	2019-66	152,440	-	118,786
VOCA Courtesy	10/01/2020 - 09/30/2021	2021-66	155,553	27,077	-
	10/01/2019 - 09/30/2020	2020-66	94,700	33,705	23,781
Total Expenditures for VOCA - CASA Grant Funds				<u>\$ 241,824</u>	<u>\$ 178,701</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, 2020 (with comparative totals for 2019)**

<u>Grantor/Program Title</u>	<u>Grant Period</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>2020 Current Year Expenditures</u>	<u>2019 Prior Year Expenditures</u>
CVC/OAG FUND	09/01/2020 - 08/31/2021	2021-66	\$ 95,018	\$ 32,622	\$ -
	09/01/2019 - 08/31/2020	2020-66	196,522	137,289	59,233
	09/01/2018 - 08/31/2019	CVC-19-54	177,211	-	134,073
Total Expenditures for CVC/OAG Grant Funds				<u>\$ 169,911</u>	<u>\$ 193,306</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, 2020 (with comparative totals for 2019)**

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	2020 Current 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	<u>724,872</u>	<u>286,170</u>	<u>1,011,042</u>
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	<u>323,568</u>	<u>8,576</u>	<u>332,144</u>
Total Functional Expenses for Texas CASA	<u>\$ 1,048,440</u>	<u>\$ 294,746</u>	<u>\$ 1,343,186</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, 2020 (with comparative totals for 2019)**

Page 2 of 2

	2019 Prior 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

