

## Cindy Schneible

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**From:** noreply@civicplus.com  
**Sent:** Wednesday, May 31, 2017 2:57 PM  
**To:** Cindy Schneible  
**Subject:** Online Form Submittal: Grant Application

### Grant Application

#### Step 1

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##### Important Information

*Please read the McKinney Community Development Corporation Grant Guidelines prior to completing this application.*

*The Grant Guidelines are available on this website, or can be obtained by calling 214-544-0296.*

*Please call to discuss your plans for submitting an application in advance of completing this form.*

*Completed application and all supporting documents are required to be submitted electronically or on a CD for consideration by the McKinney Community Development Corporation (MCDC) board. Please submit physical applications with CDs to:*

*McKinney Community Development Corporation  
5900 South Lake Forest Boulevard, Suite 110  
McKinney, TX 75070*

*If you are interested in a preliminary review of your project proposal or idea, please complete and submit the Letter of Inquiry form which is available on this website, or by calling 214-544-0296.*

***Applications must be completed in full, using this form electronically (or physically with the requested CD by mail), and received by MCDCC by 5 p.m. on the application deadline indicated on the "Grants" page of this website.***

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#### Organization Information

Name	Embrace Texas
Federal Tax ID Number	27-0946206
Incorporation Date	9/16/2009
Mailing Address	100 E. Louisiana St. Suite 6
City	McKinney

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State	TX
Zip Code	75069
Phone Number	469-617-3174
Fax Number	469-617-3174
Email Address	denise@embracetexas.org
Organization Type	Nonprofit - 501(c) (Attach a copy of IRS Determination Letter)
IRS Determination Letter	<a href="#">IRS-Determination-Letter.pdf</a>

### **Representative & Contact Information**

#### Representative Completing Application:

Name	Denise Kendrick
Title	Director of Programs
Address	100 E. Louisiana St. Suite 6
City	McKinney
State	TX
Zip Code	75069
Phone Number	214-354-6776
Fax Number	<i>Field not completed.</i>
Email Address	denise@embracetexas.org

(Section Break)

#### Contact for Communications Between MCDC and Organization:

Name	Amber Fulton
Title	Director of Development
Address	100 E. Louisiana St. Suite 6
City	McKinney
State	TX
Zip Code	75069

Phone Number	972-768-8162
Fax Number	<i>Field not completed.</i>
Email Address	amber@embracetexas.org

**Project Information**

Funding - Total Amount Requested	\$2,500
Matching Funds Available:	\$0.00
Community Event/Project/Promotion: Start and Completion Dates	7/10/2017 - 11/24/2017
Board of Directors	<i>Field not completed.</i>
Leadership Staff	<i>Field not completed.</i>
Board of Directors Attachment	<a href="#">053117 Board List.pdf</a>
Leadership Staff Attachment	<a href="#">053117 Staff List.pdf</a>

(Section Break)

Using the outline below, provide a narrative:

**1: Applying Organization**

*Describe the mission, strategic goals and objectives, scope of services, day to day operations and number of paid staff and volunteers.*

*Disclose and summarize any significant, planned organizational changes and describe their potential impact on the Project/Promotion/Community Event for which funds are requested.*

**2: Project or Promotion/Community Event (whichever is applicable)**

*- Outline details of the Project/Promotion/Community Event for which funds are requested. Include information regarding scope, goals, objectives, and target audience.*

*- **For Promotional Grants/Community Events** - describe how this initiative will promote the City of McKinney for the purpose of business development and/or tourism.*

*- Describe how the proposed Project/Promotion/Community Event fulfills the strategic goals and objectives for your organization.*

*- Please also include planned activities, time frame/schedule, and estimated attendance and admission fees if applicable.*

*- Include the venue/location for the Project/Promotion/Community Event.*

*- Provide a timeline for the Project/Promotion/Community Event.*

*- Detail goals for growth/expansion in future years.*

**Provide specific information to illustrate how this Project/Promotion/Event aligns with one or more of the goals and strategies adopted by McKinney City Council and McKinney Community Development:**

- Eligible for MCDC consideration under Sections 501 to 505 of the Texas Local Government Code (refer to MCDC Grant Guidelines)
- Support cultural, sports, fitness, entertainment, community projects and events that attract resident and visitor participation and contribute to quality of life, business development and growth of McKinney sales tax revenue
- Highlight and promote McKinney as a unique destination for residents and visitors alike
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- Educate the community about the impact local dining and shopping has on investment in quality of life Improvements in McKinney

**3: Financial**

- Provide an overview of the organization’s financial status including the impact of this grant request on organization mission and goals.
- Please attach your budget for the current year and audited financial statements for the preceding two years. If audited financials are not available, please indicate why.

**4: Marketing and Outreach**

Describe marketing plans and outreach strategies for your organization, for the Project/Promotion/Community Event for which you are requesting funding, and how they are designed to help you achieve current and future goals.

**5: Metrics to Evaluate Success**

Outline the metrics that will be used to evaluate success of the proposed Project/Promotion/Community Event. If funding is awarded, a final report will be required summarizing success in achieving objectives outlined for the event.

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Indicate which of the goals listed in the narrative instructions will be supported by the proposed Project/Promotion/Community Event:	Meet citizen needs for quality of life improvements, business development and sustainable economic growth for residents in the City of McKinney.
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**Funding & Sources**

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Project Grants	An expansion or improvement
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Has a request for funding for this Project/Promotion/Community Event been submitted to MCDC in the past?	No
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Has a feasibility study or market analysis been completed for this proposal?	No
What is the estimated total cost for this Project/Promotion/Community Event?	\$6960.00
Budget/Financial Statements	<a href="#">child to family connection budget 2017.pdf</a>
What percentage of the Project/Promotion/Community Event funding will be provided by the Applicant?	65%
Are Matching Funds available?	No
Cash	<i>Field not completed.</i>
Source	<i>Field not completed.</i>
Percent of Total	<i>Field not completed.</i>
In-Kind	<i>Field not completed.</i>
Source	<i>Field not completed.</i>
Percentage of Total	<i>Field not completed.</i>
Are other sources of funding available?	The agency is approaching local restaurants and churches to donate the dinner and space usage. Churches may sponsor a child for the event. Additionally, child placing agencies pay a small fee to exhibit at the event.
Have any other federal, state, or municipal entities or foundations been approached for funding?	No.

### **Acknowledgements**

If funding is approved by the MCDC board of directors, Applicant will assure:

- *The Project/Promotion/Community Event for which financial assistance is sought will be administered by or under the supervision of the applying organization;*
- *All funds awarded will be used exclusively for the purpose described in this application;*

- MCDC will be recognized in all marketing, outreach, advertising and public relations as a funder of the Project/Promotion/Community Event. Specifics to be agreed upon by applicant and MCDC and included in an executed performance agreement;
- Organization's officials who have signed the application are authorized by the organization to submit the application;
- Applicant will comply with the MCDC Grant Guidelines in executing the Project/Promotion/Community Event for which funds were received.
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**Incomplete applications or those received after the deadline listed in the application guidelines will not be considered.**

(Section Break)

Applicant Electronic Signature	Selecting this option indicates your agreement with the above statement.
Chief Executive Officer	Bruce Kendrick
Representative Completing Application	Denise Kendrick
Completed Narrative	<a href="#">MCDC Event Grant Child to Family Connection May 2017.pdf</a>
Date	5/31/2017

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Title	Director of Programs
Address	100 E. Louisiana St. Suite 6
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State	TX
Zip Code	75069
Phone Number	214-354-6776
Fax Number	<i>Field not completed.</i>
Email Address	denise@embracetexas.org

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Title	Director of Development
Address	100 E. Louisiana St. Suite 6
City	McKinney
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Representative Completing Application	Denise Kendrick
Completed Narrative	<a href="#">MCDC Event Grant Child to Family Connection May 2017.pdf</a>
Date	5/31/2017

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## 1. Applying Organization

Embrace was founded by a small group of volunteers in 2006 to meet the needs of foster and adopted children. Initially, the ministry started by providing “welcome bags” to children entering foster care and a monthly support group for foster and adoptive parents. These quaint offerings connected Embrace volunteers and staff with families in the trenches serving children struggling to overcome abuse and neglect. Embrace began to identify gaps in local child welfare services and step up to fill these gaps.

Embrace began recruiting efforts in 2008, and there has been significant growth in the number and quality of foster homes available in McKinney. This allows more McKinney foster children to remain in the community instead of being sent away to neighboring counties for care. In 2014, Embrace established a Memorandum of Understanding with the State of Texas to begin intensive recruitment efforts to find homes for “hard to place” children in Collin County. This agreement is the first of its kind awarded in Texas. This unique partnership allows Embrace to empty the “waiting child” population in Collin County by finding homes for these children lingering in foster care. Embrace has hosted two “Child to Family Connection” events where prospective adoptive parents can meet in person with a child’s caseworker, CASA volunteer, and attorney in an effort to recruit families for specific children.

In 2016, Embrace provided support group services to 74 unique foster, adoptive and kinship households. The Embrace respite night program for children with special needs and foster/adoptive children is in its 10th year and provided care for 87 children on December 3, 2016 in McKinney. In addition to hosting Embrace respite nights, the agency has recruited, trained and equipped three churches in Collin County to serve children and families through respite opportunities. An additional 210 children were served at these events.

In May 2017, Embrace hosted the 4th annual graduation party for former foster youth emancipating from care, serving 20 students and 12 caseworkers. This party celebrates the accomplishments of our foster youth while connecting Embrace with many of the teens who will access the agency’s transitional services as they begin their independent lives. 5 local churches and partner agency, PhasedIn, co-hosted the event providing over \$2,100 in graduation gifts, activities, decorations, crafts and catering for guests. Last year Embrace partnered with 20 churches, organizations and businesses to host donation drives to help outfit first apartments and dorms for these at-risk young adults. While these services reach youth from across the Metroplex, 90% of the donations and volunteers come from McKinney! Foster teens without adoptive families often leave foster care with little more than the clothes on their back, but know that Embrace is a safety net when they have nowhere else to turn.

In January 2017, Embrace launched a McKinney-based pilot implementation site for Family Beacon, a revolutionary family preservation program. Family Beacon provides a free, safe alternative to foster care for children in need. This program allows families in crisis the breathing room and support they need to get back on their feet while their



children are cared for in a safe, loving environment. In addition to providing care for children, the Family Beacon program provides mentoring and support to client parents. Client parents have the opportunity to co-parent with the host family and learn new parenting skills. The program is overseen by a licensed social worker.

While the mission of Embrace remains focused on the needs of foster and adopted children, the scope for how we meet the needs of these children has evolved beyond supporting foster and adoptive families. Embrace's efforts today span a continuum of care from preventing children or families needing foster care through youth who transition out of foster care. Embrace has grown into a non-profit organization with 2 full-time employees, 3 part-time employees, a foster youth intern, a network of 15 local churches, and an army of volunteers working together to improve outcomes for local children and families. The Embrace office is located on the Historic Square in Downtown McKinney in the most at-risk zip code for children and families in Collin County according to the Texas Association for the Protection of Children's Zip Risk map.

There are no planned organizational changes on the horizon with the agency.

## 2. Promotional/Community Event

In 2014, Embrace established a Memorandum of Understanding with the Department of Family and Protective Services (DFPS) to begin recruiting families for Collin County children lingering in foster care without an adoptive family. Traditionally, in an effort to connect children with prospective adoptive parents, Child Protective Services (CPS) would host a "match event". Match events hosted by CPS are carnival-like gatherings where children spend their Saturday morning herded through activities in the company of couples and individuals hoping to adopt. Prospective parents are provided with a small notepad and golf pencil with which to write down the names of any children they encounter who they might be interested in learning more about. Foster parents dropping their adoptable children off at the event are encouraged to conceal the true purpose of the gathering, but most children are aware that they are on display for the purpose of adoption selection. Prospective parents often swarm around the few younger children in attendance, while teens play basketball in a church gymnasium down the hall with little or no interaction at all. Embrace believes that every child needs and deserves a safe and loving home, but the agency cannot accept the status-quo of the child-matching process as the means to an end. Embrace has developed an alternate method to connect children with prospective families that abandons this traumatic approach for a more effective and child-centered option.

At Embrace's "Child to Family Connection" events the children are not present. Instead, they are represented by their caseworkers and CASA volunteers. Each child's portrait is displayed on a table along with a thoughtful, visual representation of their interests and hobbies. A basketball jersey, a stack of books from a beloved series, a Happy Meal box, a pallet with brushes and paint. Each treasured item a small facet of a child's personality. A device on the table plays the child's Wednesday's Child video (if one exists). Prospective adoptive parents pre-register for this free event and enjoy a catered dinner and presentation before having the opportunity to interact with the caseworkers and view the displays for waiting children. The dinner presentation includes information about adopting from foster care, a panel of adoptive





parents, and the testimony of an adult adoptee who was adopted at an older age from foster care. After dinner, prospective parents stroll through an exhibit area including the tables for each of the 25 children, exhibits from child placing agencies and post-adoptive support groups/organizations. This method provides potential adoptive parents with the information they need to pursue adoption but also maintains the dignity of the children represented. After attending the most recent Child to Family Connection event, a CPS caseworker commented that she was so pleased with the Embrace event that she would “never submit a child for a traditional match event again”.

Embrace hosted the first of these unique events in June 2016 at Cottonwood Creek Baptist Church in Plano, Texas. 20 Collin County children were represented to 85 prospective adoptive parents. The children represented were all from Collin County with 4 from McKinney. Attendees were largely Collin County residents with some traveling from surrounding counties and communities including: Dallas, Rockwall, Sherman, Carrollton, and Lewisville. 30 volunteers from McKinney attended and assisted in programming, food service and set-up. 32 caseworkers, CASAs, and representatives from child placing agencies attended. At this first event an adoption inquiry was made for every child represented! The second event took place in November 2016 at Chase Oaks Church Legacy Campus in Plano, Texas. 24 children were represented to 91 prospective adoptive parents. The children represented were all from Collin County, with 3 from McKinney. 50% of attendees were Collin County residents with the remainder traveling from surrounding counties and communities. 38 volunteers from McKinney attended and assisted in programming, food service, and set-up. 40 caseworkers, CASAs, and representatives from child placing agencies attended.

Embrace is hosting a Child to Family Connection event in McKinney, Texas in November 2017. The event takes place from 6:00 - 9:00 pm on a weekday evening. The target audience is couples and individuals already in the adoption process and those just beginning to investigate adopting a child from foster care. This event would benefit local residents as well as draw in attendees from surrounding communities. This is the only Child to Family Connection Event being hosted in the entire State in the second half of 2017. This is an opportunity for McKinney to display the community's compassion and regard for local children in foster care. A church host who provides the facilities for the event will be selected by August 2017. The planning committee will recruit volunteers, secure sponsorships for child displays, and work with CPS to begin identifying children for the program. Promotion and registration for the event begins in mid-October. The estimated attendance includes 125 potential adoptive parents, 40 volunteers, 18 caseworkers, 15 CASAs, and 15 child placing agency representatives. There is no cost to attend. Child placing agencies pay a small fee to exhibit. Local churches may sponsor a child's display table for \$100/child which helps cover the cost of the portraits, print materials, and display details.

In the future Embrace hopes to host 1-2 Child to Family Connection events per year, rotating between local houses of worship in cities within Collin County. The goal is to increase the number of families in attendance to raise awareness about specific children waiting for adoption in our community and increase the likelihood of recruiting adoptive families for these children. Nothing is closer to the heartbeat of Embrace than seeing children find love, acceptance, and safety in the arms of a forever family. It is the vision of Embrace to see this unique event completely replace traditional match events across the State of Texas. Once appropriate data and best practices are developed the agency will share this model with similar agencies and organizations to enable replication in other counties or regions.



Embrace Texas and this event are eligible for consideration under Sections 501 to 505 of the Texas Local Government Code and MCDC Grant Guidelines. This event provides McKinney residents with a challenge to consider opening their hearts and homes to care for children in this community for a lifetime. Couples and individuals from surrounding communities will travel to McKinney for this one-of-a-kind event. Additionally, and most importantly, this event will serve McKinney's most vulnerable citizens: children lingering in foster care without a family or permanency. By bringing this event to McKinney, this community is making a statement about McKinney's commitment to caring for neglected and abused children. For past events, Embrace and partner churches have covered all costs with many local businesses making in-kind donations to cover food and some printing and signage. It is the desire of the agency to increase the impact of this event utilizing newspaper, radio, and billboard advertising. It is also a goal of the agency to increase the number and quality of print materials, specifically the child profile packet. At past events, this photo listing and biography of children was a staple packet. By investing in a spiral bound mini-book format, these pieces would have the durability to be shared and saved for future reference. This event would not be possible without the participation and sponsorship of the Department of Family and Protective Services, CASA of Collin County, Embrace's many church partners, local child placing agencies, and the many volunteers who pour their efforts into this event.

This cooperation for the good of the community is what makes McKinney "Unique By Nature". A 2005 study "The Value of Adoption" by Mary Eschelbach Hanson of the Department of Economics at American University states that the human services cost of adoption is about half the cost of long-term foster care for children whose birth parents' rights have been terminated. Because adoption is an effective intervention for improving a variety of outcomes for those exposed to adverse childhood experiences, the total savings to government in areas such as special education and criminal justice is of the same magnitude as the child welfare savings. The private benefit to adopted children in terms of additional income earned over their working lives is similarly large. In all, **a dollar spent on the adoption of a child from foster care yields about three dollars in benefits**. By continuing and expanding the work of Embrace in recruiting families for children lingering in foster care, McKinney is investing in the future of these children and the future of this city.

The base-level funding for this event is already part of approved 2017 Embrace Operating Budget. Additional funding is required to expand the marketing efforts and print materials as described above. As the notoriety and awareness of the event grows, the likelihood of future sponsorships and in-kind donations may increase proportionally to offset the cost of this growth and expansion.

### 3. Financial

Embrace is in excellent financial standing as it pertains to meeting our existing program expenses. The agency audit from 2015 is included in this application and an audit update for the agency is scheduled for July 2016. The requested funding would allow Embrace to grow and improve an existing event in meaningful, sustainable ways. Marketing and promotional expenses are rarely addressed in our funding priorities since they lack a direct correlation to children's and family's needs. Therefore, these funds will allow us to raise awareness for the event and the City of McKinney's priorities for both its economic and community development.



#### 4. Marketing and Outreach

For past "Child to Family Connection" events, Embrace relied solely on email, social media, and internal promotion within local child placing agencies and church partners. To cast the net wider and increase community participation, the agency envisions rolling out a series of radio, print, and billboard advertisements in the weeks leading up to the event. Embrace is investigating print advertisements in Star Newspapers and [McKinney] Living Magazine as well as a billboard with Brown Outdoor Advertising. The billboard will also offer an opportunity to thank in-kind and financial sponsors of the event including MCDC. Emails and social media will continue to be integral parts of the marketing strategy and all registrations will be made online through the event registration platform Eventbrite. Embrace is leveraging an existing relationship with WAY FM to stretch radio advertising dollars as well. The flexibility of the host location allows for significant growth in the event should this promotion lead to unexpected and exponential growth in attendance. The goal for this advertising is to increase attendance by 20-50%. The more families who come in contact with these children and their stories, the less time these children will languish in foster care without a family.

#### 5. Metrics to Evaluate Success

Embrace works closely with CPS, DFPS, CASA, and the sponsoring agencies to ensure the Child to Family connection event is relevant, impactful, and successful. An after-action review is completed by Embrace staff and the volunteer planning committee based on feedback from these sources as well as anonymous evaluations completed by attendees. With each event small improvements are made to better serve the children Embrace represents. Embrace is initiating a tracking program, beginning with the event this fall, to compare the outcomes of children represented at Child to Family Connection events with those not represented. It is the goal of the agency to show that children have a higher likelihood of finding an adoptive family if represented at an event. Embrace is also collecting feedback from attendees of past Child to Family Connection Events to discern if these families have taken steps towards licensing or adoption due to their participation in the event. While increased event attendance is the immediate and measurable goal of an expanded marketing approach for this event, the true success of the event should be measured by improved outcomes for the children and families involved.



## Embrace Texas Staff Members

Bruce Kendrick, Executive Director

[bruce@embracetexas.org](mailto:bruce@embracetexas.org)

Amber Fulton, Director of Development

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Quenisha Conaway, Administrative Assistant

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## Embrace Texas Board of Directors

Jon Keith, President  
Director of Financial Administration  
Hunt Consolidated, Inc.  
[jon@huntconsolidated.com](mailto:jon@huntconsolidated.com)

Michael Arenas  
General Manager  
Global Equipment Sales  
[michael.arenas@me.com](mailto:michael.arenas@me.com)

Alan Adkins, Vice President  
Real Estate Developer  
Landmark Interests  
[aadkins@landmarkinterests.com](mailto:aadkins@landmarkinterests.com)

Kelly Carter, Secretary  
Secondary ELAR Facilitator  
Frisco ISD  
[kelly@neverweb.org](mailto:kelly@neverweb.org)

Bryant Richardson, Treasurer  
Chief Operating Officer  
Pacesetters, LLC  
[bryant@bryantrichardson.com](mailto:bryant@bryantrichardson.com)

Richard Tober  
Senior Vice President  
Capgemini  
[richard.c.tober@gmail.com](mailto:richard.c.tober@gmail.com)

Scott Richards  
Community Advocate  
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Buzz Kolbe  
Leadership Development Consultant  
Kolbe & Associates  
[buzzkolbe@att.net](mailto:buzzkolbe@att.net)



Child to Family Connection: Nov. 2017

Costs	Cost Per	Quantity	Total		
<b>Building usage</b>	donated	1	\$0.00		
<b>Janitorial fee</b>	\$300.00	1	\$300.00		
<b>AV/recording</b>	\$300.00	1	\$300.00		
<b>Table rental</b>	\$200.00	1	\$200.00		
<b>Linen rental</b>	\$200.00	1	\$200.00		
<b>Child displays</b>	\$100.00	25	\$2500.00		
<b>Portraits/frames</b>	\$30.00	25	\$750.00		
<b>Directional signage</b>	\$30.00	3	\$90.00		
<b>Speaker gifts</b>	\$40.00	3	\$120.00		
<b>Child profile packets</b>	\$5.00	200	\$1000.00		
<b>Plated dinner</b>	donated	200	\$0.00		
<b>Billboard</b>	\$400.00	1	\$400.00		
<b>Radio spots</b>	\$500.00	1	\$500.00		
<b>Newspaper ad</b>	\$300.00	2	\$600.00		
<b>TOTAL</b>			<b>\$6960.00</b>		
<b>Income</b>					
<b>Agency sponsorships</b>	\$100.00	6	\$600.00		
<b>Church child sponsorships</b>	\$100.00	10	\$1000.00		
<b>TOTAL</b>			<b>\$1600.00</b>		



**EMBRACE WAITING CHILDREN, INC.**

ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2015

**EMBRACE WAITING CHILDREN, INC.**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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Members:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC  
ACCOUNTANTS  
TEXAS SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

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**HANKINS, EASTUP, DEATON,  
TONN & SEAY**  
A PROFESSIONAL CORPORATION  
**CERTIFIED PUBLIC ACCOUNTANTS**

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902 NORTH LOCUST  
P.O. BOX 977  
DENTON, TX 76202-0977  
TEL. (940) 387-8563  
FAX (940) 383-4746

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Embrace Waiting Children, Inc.

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

We have audited the accompanying financial statements of Embrace Waiting Children, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015 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. 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 Embrace Waiting Children, Inc. as of December 31, 2015, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Hankins, Eastup, Deaton, Tonn & Seay  
A Professional Corporation  
Certified Public Accountants

July 5, 2016



**EMBRACE WAITING CHILDREN, INC.**

**STATEMENT OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2015**

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**ASSETS**

Current Assets:	
Cash in Banks	\$ 79,489
Prepaid Insurance	<u>1,637</u>
Total Current Assets	<u>81,126</u>
Fixed Assets (at cost):	
Furniture & Equipment	22,542
Less: Accumulated Depreciation	<u>(11,830)</u>
Fixed Assets - Net	<u>10,712</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 91,838</u></b>

**LIABILITIES AND NET ASSETS**

Current Liabilities:	
Accounts Payable	\$ <u>1,412</u>
Total Current Liabilities	<u>1,412</u>
Net Assets:	
Unrestricted	<u>90,426</u>
Total Net Assets	<u>90,426</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 91,838</u></b>

The accompanying notes are an integral part of this statement.

**EMBRACE WAITING CHILDREN, INC.**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2015

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Change in Unrestricted Net Assets:

Public Support and Revenue:

Public Support:

Received Directly - Contributions	\$117,431
Received Directly - Fundraising	19,958
Received Indirectly:	
Beneficiary Event	<u>99,442</u>
Total Public Support	<u>236,831</u>

Revenue:

Miscellaneous Revenue	<u>1,137</u>
Total Revenue	<u>1,137</u>

Total Public Support and Revenue	<u>237,968</u>
-------------------------------------	----------------

Expenses:

Program Services	107,227
Management and General	83,500
Fundraising	<u>45,504</u>

Total Expenses	<u>236,231</u>
----------------	----------------

Increase in Unrestricted Net Assets 1,737

Net Assets, Beginning of Year 88,689

Net Assets, End of Year \$90,426

The accompanying notes are an integral part of this statement.

**EMBRACE WAITING CHILDREN, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Program Services</u>	<u>Mgmt and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 77,555	\$ 38,777	\$ 12,926	\$129,258
Payroll Taxes	<u>6,725</u>	<u>3,363</u>	<u>1,121</u>	<u>11,209</u>
Total Salaries and Related Expenses	84,280	42,140	14,047	140,467
Printing & Copying	978	1,956	979	3,913
Computer Expenses		53		53
Merchant Fees	762	889	890	2,541
Office Supplies		2,494		2,494
Postage		365	365	730
Repairs and Maintenance		3,562		3,562
Meetings	2,923	154		3,077
Bookkeeping		3,000		3,000
Insurance		3,440		3,440
Telephone/Internet		2,440		2,440
Dues & Subscriptions	362	423	422	1,207
Depreciation		4,433		4,433
Professional Fees		7,000		7,000
Public Relations	623	1,868	3,735	6,226
Bank Charges		98		98
Meals	456		455	911
Staff Training		2,163		2,163
Rent		5,650		5,650
Travel & Mileage	14,614			14,614
Interest Expense		142		142
Miscellaneous	705	705		1,410
Benevolence		250		250
Conferences/Conv.	1,203			1,203
Website Maint.	228	228	228	684
Payroll Fees	93	47	15	155
Fundraising costs			<u>24,368</u>	<u>24,368</u>
Total Expenses	<u>\$107,227</u>	<u>\$ 83,500</u>	<u>\$ 45,504</u>	<u>\$236,231</u>

The accompanying notes are an integral part of this statement.

**EMBRACE WAITING CHILDREN, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

---

Cash flows from operating activities:	
Change in net assets	\$ 1,737
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	4,433
Decrease (increase) in prepaid insurance	(133)
Increase (decrease) in accounts payable	<u>(420)</u>
Net cash provided (used) by operating activities	<u>5,617</u>
Cash flows from investing activities:	
Purchase of fixed assets	<u>(3,015)</u>
Net cash provided (used) by investing activities	<u>(3,015)</u>
Net increase (decrease) in cash and cash equivalents	2,602
Cash and cash equivalents at beginning of year	<u>76,887</u>
Cash and cash equivalents at end of year	<u>\$ 79,489</u>
Other items: Interest expense	<u>\$ 142</u>

The accompanying notes are an integral part of this statement.

**EMBRACE WAITING CHILDREN, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

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**NOTE A – ENTITY AND SUMMARY OF ACCOUNTING POLICIES**

**Entity**

Embrace Waiting Children, Inc. is a nonprofit organization organized exclusively to engage in a Christian ministry helping churches and communities reclaim the care of orphans and waiting children. The Organization's receipts are from donations and fundraising. Disbursements are for salaries, supplies and support services related to purpose stated above.

**Method of Accounting**

The financial statements of the Embrace Waiting Children, Inc. have been prepared utilizing the accrual basis of accounting.

**Financial Statement Presentation**

For the year ended December 31, 2015, the Embrace Waiting Children, Inc. followed Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-For-Profit Organizations. Under SFAS No. 117 the Organization is required to report information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted net position, and permanently restricted net position. In addition, the Organization is required to present a statement of cash flows.

**Depreciation**

Fixed assets are being depreciated over estimated useful lives from five to seven years, using the straight-line method of depreciation. Depreciation for 2015 was \$4,433. Assets purchased over \$100 in value are capitalized.

**Income Taxes**

Income taxes are not provided for in the financial statements since the Organization is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. The Organization is not classified as a private foundation.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Board considers all highly liquid investments with maturities of three months or less to be cash equivalents.

**Functional Expenses**

Functional expenses have been allocated between Program Services, Management and General, and Fundraising based on an analysis of personnel time and resources utilized for the related activities.

**EMBRACE WAITING CHILDREN, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

---

**NOTE A - ENTITY AND SUMMARY OF ACCOUNTING POLICIES (Continued)**

**Donated Items**

Embrace Waiting Children, Inc. receives donations of goods and labor which are not reflected in these financial statements due to the lack of an objective measurable basis for determining fair value.

**Estimates**

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

**Investments**

Financial instruments are considered Level 1 when their values are determined using quoted prices in active markets for identical assets that the reporting entity has the ability to access at the measurement date. Level 2 inputs are other than quoted prices included within Level 1, such as quoted prices for similar assets in active or inactive markets, inputs other than quoted prices that are observable for the asset, or inputs that are derived principally from or corroborated by observable market data by correlation or other means. There were no investments under the above classifications at December 31, 2015.

**NOTE B - FIXED ASSETS**

At December 31, 2015 Fixed Assets consisted of the following:

Furniture and equipment	\$ 22,542
Less accumulated depreciation	<u>(11,830)</u>
Net	<u>\$ 10,712</u>

**NOTE C - SUBSEQUENT EVENTS**

Management evaluates events through the date of the report, which is the date the financial statements were available to be issued.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUN 10 2010

EMBRACE WAITING CHILDREN INC  
C/O BRUCE G KENDRICK  
PO BOX 908  
PROSPER, TX 75078

Employer Identification Number:  
27-0946206  
DLN:  
400063010  
Contact Person:  
JACOB A MCDONALD ID# 31649  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
September 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
September 16, 2009  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

