

McKINNEY COMMUNITY DEVELOPMENT CORPORATION
Project Grant Application
Fiscal Year 2021

Applications must be completed in full, using this form, and received by MCDC, via email or on a thumb drive. Contact us to discuss your plans and schedule a meeting with the Projects Subcommittee prior to completing the application.

Please submit application, including all supporting documentation, via email or on a thumb drive for consideration by the MCDC to:

McKinney Community Development Corporation
5900 S. Lake Forest Blvd., Suite 110
McKinney, TX 75070

Attn: Cindy Schneible (cschneible@mckinneycdc.org)

2021 Project Grant Application Schedule

Application Deadline	Presentation to MCDC Board	Board Vote and Award Notification
Cycle I: December 30, 2020	January 28, 2021	February 25, 2021
Cycle II: March 31, 2021	April 22, 2021	May 27, 2021
Cycle III: June 30, 2021	July 22, 2021	August 26, 2021

APPLICATION

Project Grants support for projects eligible for consideration under Sections 501 and 505 of the Texas Local Government Code. These include:

- Projects Related to the Creation or Retention of Primary Jobs
- Infrastructure Improvement Projects Necessary to Develop New or Expanded Business Enterprises
- Public Parks and Open Space Improvements
- Projects Related to Recreational or Community (city/public access) Facilities
- Professional and Amateur Sports and Athletic Facilities, including Children's Sports
- Entertainment, Tourist and Convention Facilities
- Projects Related to Low Income Housing
- Mass Transit-Related Facilities (facilities and/or equipment)
- Airport Facilities

McKinney Community Development Corporation – Overview

In 1996 McKinney voters approved the creation of a 4B (now Type B) sales tax corporation to support community and economic development projects and initiatives to enhance quality of life improvements and economic growth for McKinney residents. MCDC receives revenue from a half-cent sales tax and awards grant funds for projects, promotional activities and community events that showcase the City of McKinney and support business development and tourism.

Guided by a City Council-appointed board of seven McKinney residents, the impact of investments made by MCDC can be seen throughout the community.

Projects eligible for funding are authorized under The Development Corporation Act and Chapters 501 to 505 of the Texas Local Government Code.

McKinney Community Development Corporation – Mission

To proactively work, in partnership with others, to promote and fund community, cultural and economic development projects that maintain and enhance the quality of life in McKinney and contribute to business development.

Guiding Principles:

- Serve ethically and with integrity
- Provide responsible stewardship
- Embrace our role and responsibility
- Honor the past – provide innovative leadership for the future
- Make strategic and transparent decisions that best serve the community

McKinney Community Development Corporation – Goals

- Ensure application/project eligibility for MCDC consideration under Sections 501 to 505 of the Texas Local Government Code (see information below)
- Meet citizen needs for quality of life improvements, business development and sustainable economic growth for residents in the City of McKinney
- Provide support for cultural, sports, fitness, entertainment, community projects and events that attract resident and visitor participation and contribute to quality of life, business development and increased McKinney sales tax revenue
- Highlight and promote McKinney as a unique destination for residents and visitors alike
- Demonstrate informed financial planning – addressing long-term costs, budget consequences and sustainability of projects for which funding is requested
- Educate the community about the impact that local dining and shopping has on investment in quality of life improvements in McKinney

General Guidelines

- Applications must be completed in full, **and provide all information requested**, to be considered by the MCDC board.
- Applicant must have been in business (preferably within the City of McKinney) for a minimum of two (2) years. The MCDC board may waive this requirement for economic development projects.

General Guidelines - continued

- The land, building or facility where the proposed project will be located should be owned by the Applicant. However, if the Applicant does not own the land, written acknowledgement/approval from the property owner must be included with the application. The letter must document the property owner is aware of the proposed use of the property or facility; and the property owner has reviewed the project plan and application, approves and supports the efforts of the Applicant.
- **Preference may be given** to Applicants who have **not** received funding from MCDC within the previous 12-month period.
- Performance agreements are required for all approved grants.
- Funded Projects must be completed within one year of the date the grant is approved by the MCDC board, unless an exception is granted.
- Completed Project must be inspected for Code compliance.
- A signed Contractor's Sworn Statement and Waiver of Lien to Date form must be completed, notarized and provided to MCDC prior to receiving grant funds.
- Property owner will be responsible for maintaining the infrastructure improvements made with funding for ten (10) years.
- Grant recipients must maintain financial books and records of the funded project and of their operations as a whole for at least two years, should MCDC or the City of McKinney require an audit. The books and records must be available upon request, and create a clear audit trail documenting revenues and expenses of the funded project.
- Within 30 days of completion of the funded project, the grant recipient is required to submit a final report that includes detailed information on the activity; visual documentation of pre and post-project completion; and any outstanding receipts for expenditures included under the scope of the grant.
- Grant recipient must recognize McKinney Community Development Corporation as a sponsor/funder of the project improvements. MCDC will provide a logo for grant recipient use.

Process

The McKinney Community Development Corporation Board of Directors are responsible for reviewing and voting on applications for grant funding, in accordance with requirements of the Texas Local Government Code.

- A completed application form must be submitted to MCDC in accordance with the schedule outlined above.
- The application will be evaluated to determine eligibility for MCDC funding under State law.
- Once eligibility for consideration is confirmed, a public hearing will be conducted, during a regularly scheduled MCDC board meeting, on the grant application submitted.
- Prior to the public hearing, notice will be published and posted in accordance with the requirements of the Open Meetings Act and the Texas Local Government Code. **The application, along with all documents/attachments will become public information once submitted to MCDC.**
- Following the public hearing, grant requests will be referred to a subcommittee of the MCDC board for evaluation and recommendation of approval or denial to the full board.
- Board action on the grant application will be scheduled for the board meeting the month following the public hearing.

- If a grant is approved, a performance agreement will be drafted for execution between MCDC and applicant.
- Funds awarded for approved applications are provided on a reimbursement basis, following submission of receipts and documentation of payment for qualified expenditures.
- The final 20% of the award may be withheld until a final project report is submitted to MCDC and compliance with all requirements of the executed performance agreement are confirmed.

APPLICANT INFORMATION

Name: Lynne McLean

Company: Children’s Advocacy Center of Collin County

Federal Tax I.D.: 75-2389095

Incorporation Date: 1992

Mailing Address: 2205 Los Rios Blvd.

City Plano

ST: TX

Zip: 75074

Phone: 972-633-6601

Fax: 972-516-5755

Email: lmclean@caccollincounty.org

Cell: 214-280-1171

Website: www.caccollincounty.org

Check One:

Corporation

Partnership

Sole Proprietorship

Governmental entity

Nonprofit – 501(c) Attach a copy of IRS Determination Letter

Other

PROJECT INFORMATION:

Project/Business Name: Children’s Advocacy Center of Collin County, The Speese Campus

Location of Project: Corner of Heritage and Harroun, McKinney, TX

Physical Address: 1701 Heritage Drive

City: McKinney

ST: TX

Zip: 75069

Property Size: 3.85 acres

Collin CAD Property ID: 2630144

Please provide the information requested below:

- An expansion/improvement
- A replacement/repair
- A multi-phase project
- A new project

- Yes
- Yes
- Yes
- Yes

- No
- No
- No
- No

PROPERTY OWNER INFORMATION *(if different from Applicant info above):*

Name:

Company:

Mailing Address:

City:

ST:

Zip:

Phone

Fax:

Email:

Cell:

DETAILED PROJECT INFORMATION:

Project Details and Proposed Use:

Overview of the Center

The mission of the Children’s Advocacy Center of Collin County (CACCC) is to provide safety, healing and justice for children victimized by abuse or neglect in Collin County. This mission is accomplished through a multi-disciplinary team approach, co-housing and coordinating the efforts of all of the professionals involved in child abuse cases in one location. The Center houses Child Protective Services staff, law enforcement from several jurisdictions, as well as therapists, forensic interviewers and social workers who work together to make sure the needs of children and families are met. Children and families come through one door and receive all the services they need to heal and go on to lead healthy, happy lives. All services are provided free of charge, and for as long as clients need help, throughout their lives if necessary. Each year, more than 5,000 reports of abuse or neglect are made here in Collin County.

The Children’s Advocacy Center has been providing these life-changing services since 1992, and in that time has served more than 65,000 children and non-offending family members. The Center is an accredited member of the National Children’s Alliance and Children’s Advocacy Centers of Texas, as well as a recognized model for Children’s Advocacy Centers across the country. The Center has also received a 4-star rating from Charity Navigator (the nation’s leading charity evaluator) for 10 years in a row, which is a distinction held by only 3% of charities nationwide.

Services Provided

The CACCC uses a multidisciplinary approach to ensure that clients receive the help they need after experiencing abuse or neglect. Forensic interviews are the first step in the investigative process to gather and document a detailed statement from the child and minimize the number of times the child has to tell their story. Specially trained forensic interviewers, employed by the CACCC and thus “neutral parties”, conduct objective fact-finding investigative interviews at the request of law enforcement and CPS. The interviews are recorded so that others

who may become part of the case over time can watch the interview, rather than asking the child to tell their story yet one more time.

The Clinical Services program provides counseling to children victimized by abuse or neglect and their non-offending family members. A wide variety of treatment modalities are used, including play therapy, and art and music therapy. Our licensed therapists are trained in Trauma Focused Cognitive Behavioral Therapy, which has been demonstrated to be effective with victims of trauma.

The Family Advocate and Support Services Program is a social work based program focusing on the economic and resource needs of families impacted by abuse and neglect. Family Advocates are the first to greet clients when they come to the Center for services, and stay in touch with the families from the time of the outcry of abuse through the completion of the criminal process, which can take up to two years. During this time, they offer support services to families such as support for rent, food and utilities; referrals to resources in the community; and assistance with clothing and personal items through the Rainbow Room.

The Community Education Program offers education and training for teachers, childcare professionals, faith communities, corporate and civic groups. The goal of this program is to raise awareness in the community regarding recognizing and reporting abuse, and to provide parents with information about how to keep their children safe. Seminars are also provided regarding internet safety for children and parents. Another program that is offered is the Kids Count Players, which is a child abuse prevention program for kindergarten through 2nd grade students.

In 2019, this multidisciplinary approach resulted in a 92% conviction rate of those who harm children, protecting our children and our community.

Expansion Plan

In 2016, the leadership at the CACCC became increasingly concerned about the projected growth in Collin County and the Center's ability to continue to offer services to 100% of children that are victims of abuse. Research was conducted which revealed that the overall population of Collin County is projected to grow from 1 million to 3.8 million by 2050, and that the child population is projected to grow from 265,000 to 750,000 in that same time period. Information gathered from school districts throughout Collin County revealed that this growth will be focused in northern Collin County. It was determined through using this data that the number of alleged victims of child abuse is projected to grow from 5,000 to 15,000, and that the number of clients the Center needed to be prepared to serve would grow from 3,500 to 10,000 by 2050. It was also determined that the current facility on Los Rios Blvd. in Plano will reach maximum capacity to serve children by 2023.

The decision was made to establish a second facility in McKinney to meet the needs of children in the northern part of the county for the next 15-20 years. This site will house Child Protective Services caseworkers, law enforcement, forensic interviewers, therapists and family advocates, who provide social work services. The northern site will serve the communities of McKinney, Frisco, Prosper, Princeton, Celina, Anna, Blue Ridge and Melissa. At full capacity, this facility will house approximately 116 staff. The southern site in Plano will be the agency's headquarters, and will house administration, finance, and fundraising staff in addition to all members of the multi-disciplinary team from the various agencies. This site will serve Plano, Allen, Lovejoy, Wylie, Farmersville, Copeville, Josephine, Lavon, and Nevada.

The Center launched a Capital Campaign in 2018 to raise the funds needed for the facility. At that time, the projected cost of the entire project was \$10 million, and the Center was able to successfully raise these funds by the end of 2020. However, since that time, construction costs have risen significantly due to the pandemic. Costs of structural steel, concrete, and lumber, in particular, have skyrocketed. According to our general contractor, overall construction costs have risen 30.6% since December of 2019. The cost for earthwork and

utilities for this project is \$305,234. We are requesting \$250,000 to cover a portion of the costs of these site improvements.

The Center purchased a piece of land at the corner of Heritage and Harroun in McKinney as the location of the new facility. The land was valued at \$1.4 million, and the owner (who was a supporter of the Center) sold the property to the Center for \$400,000.

KDC is the Project Manager for the project, and is providing these services on a pro-bono basis. Alliance Architects was secured to design the building, and this process has been completed. The Site Development drawings have been approved by the City of McKinney, and the building drawings have been submitted as well. We are awaiting a pre-construction meeting with the city.

Spring Valley Construction Company has been selected as the general contractor. The GMP Pricing Package has been received and approved, and the Groundbreaking Ceremony was held on June 22nd. The actual construction work will begin on July 1, 2021. It is anticipated that the building process will be complete by July of 2022.

The addition of this second facility will ensure that no matter how large Collin County gets, no child is ever turned away, every child will have access to services wherever they live in the County, and every child has access to the full complement of services they need to heal.

Estimated Date of Project Completion: July 2022

Days/Hours of Business Operation: 8:00 a.m. to 9:00 p.m., Monday through Friday

Estimated Annual Taxable Sales: N/A

Current Appraised Value of Property: \$1,345,000 Estimated Appraised Value (*Post-Improvement*): \$10,025,000

Estimated Construction Cost for Total Project: \$8,355,747

Total Estimated Cost for Project Improvements included in grant request:

Total Grant Amount Requested: \$250,000

Will funding be requested from any other City of McKinney entity (e.g. TIRZ Grant, City of McKinney 380, CDBG Grant)?

Yes

No

If yes, please provide details and funding requested:

Has a request for grant funding been submitted to MCDC in the past?

Yes

No

Date(s): 6/28/2019. This request was for a Capital Campaign gift, which was not eligible for MCDC consideration, as MCDC grants are limited to specific projects or project components.

Will the project be competitively bid?

Yes

No

If yes, please attach bids for the project

Has a feasibility study or market analysis been completed for this proposed project? No *If so, please attach a copy of the Executive Summary.*

Additional Information – please attach the following

- Business plan
- Current financial report
- Audited financials for previous two years (if not available, please indicate why)
- Plat/map of property extending 200' beyond property in all directions (if applicable to your project)
- Detailed budget for the project
- Describe planned support activities; use; admission fees if applicable
- Timeline and schedule – from design to completion
- Plans for future expansion/growth

Acknowledgements

If funding is approved by the MCDC board of directors, Applicant acknowledges the following:

- The Project for which financial assistance is sought will be administered by or under the supervision of the applying individual/company.
- All funds awarded will be used exclusively for the purpose described in this application.
- Applicant owns the land, building or facility where the proposed infrastructure improvements will be made. If the Applicant does not own the land, written acknowledgement/approval from the property owner must be included with the application. The letter must document the property owner is aware of the proposed improvements and use of the property or building; and the property owner has reviewed the project plan and application, approves and supports the efforts of the Applicant.
- MCDC will be recognized as a funder of the Project. Specifics to be agreed upon by applicant and MCDC and included in an executed performance agreement.
- Individual/company representative who has signed the application is authorized to submit the application.
- Applicant will comply with the Grant Guidelines in executing the Project for which funds were awarded.
- Funded Projects must be completed within one year of the date the grant is approved by the MCDC board, unless an exception is granted.
- Completed Project must be inspected for Code compliance.
- A signed Contractor's Sworn Statement and Waiver of Lien to Date form must be completed, notarized and provided to MCDC prior to receiving grant funds.
- Property owner will be responsible for maintaining the infrastructure improvements made with funding from Grant for ten (10) years.

Acknowledgements - *continued*

- A final report detailing the successful completion of the Project will be provided to MCDC no later than 30 days following completion of the Project.
- Grant funding is provided on a reimbursement basis subsequent to submission of a reimbursement request, with copies of invoices and paid receipts for qualified expenses.
- Up to 20% of the grant funds awarded may be withheld until a final report on completion of the Project is provided to MCDC.
- A performance agreement will be required and will contain a provision certifying that the applicant does not and will not knowingly employ an undocumented worker in accordance with Chapter 2264 of the Texas Government Code, as amended. Further, should the applicant be convicted of a violation under 8 U.S.C. § 1324a(f), the applicant will be required to repay the amount of the public subsidy provided under the agreement plus interest, at an agreed to interest rate, not later than the 120th day after the date the MCDC notifies the applicant of the violation.

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BY SIGNING THIS APPLICATION, I CERTIFY THAT I AM THE LEGAL OWNER OF THE ABOVE REFERENCED PROPERTY OR THAT I AM AUTHORIZED TO REPRESENT AND ACT ON THE BEHALF OF THE OWNER OF THE ABOVE REFERENCED PROPERTY. I ALSO CERTIFY THAT ALL OF THE INFORMATION PROVIDED HEREON IS ACCURATE AND TRUE SO FAR AS I AM AWARE AND UNDERSTAND THAT I AM LEGALLY RESPONSIBLE FOR THE ACCURACY OF THIS APPLICATION. I FURTHER UNDERSTAND THAT I AM NOT GUARANTEED A GRANT.

Applicant's Signature


Signature

Lynne McLean
Printed Name

6/29/2021
Date

Property Owner's Signature


Signature

Lynne McLean
Printed Name

6/29/2021
Date

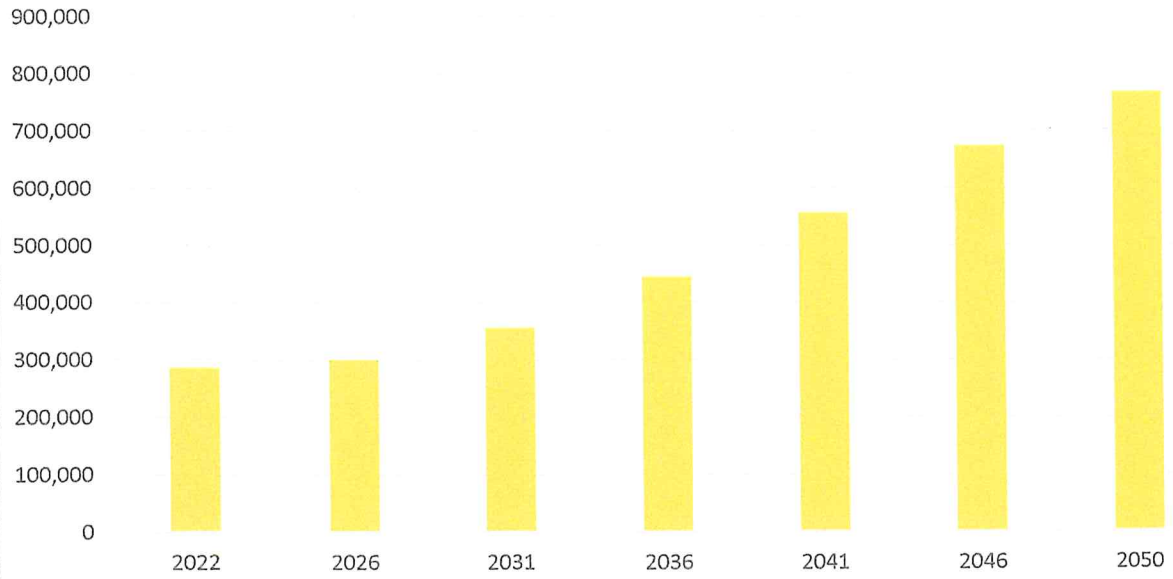
INCOMPLETE APPLICATIONS, OR THOSE RECEIVED AFTER THE DEADLINE, WILL NOT BE CONSIDERED.

A FINAL REPORT IS TO BE PROVIDED TO MCDC WITHIN 30 DAYS OF THE COMPLETION OF THE PROJECT. FINAL PAYMENT OF FUNDING AWARDED WILL BE MADE UPON RECEIPT OF FINAL REPORT.

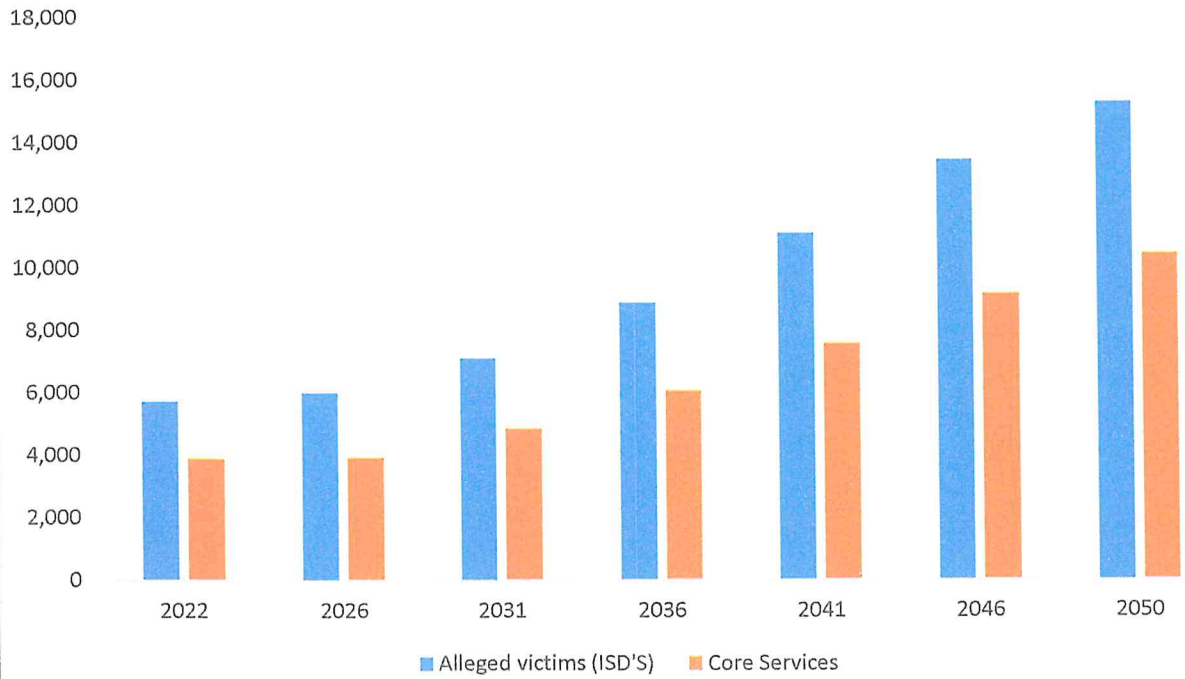
ATTACHMENTS

Projected Population Growth

Projected Collin County Child Population (<18)



Projected Growth of Alleged Collin County Victims and Need for CACCC's Core Services



Business Plan/Fundraising- Operational Plan

Operational Plan for CACCC Future

Overview

In August of 2022, the Children's Advocacy Center will add a second full-service facility to provide services to children and families impacted by child abuse or neglect. This expansion will result in a change to the Center's operations in that staff will be split between two sites, and cases will be split between two sites as well. There will also be a need to ensure the two facilities, and the teams that are housed within them, are connected and focused on one mission.

The Center currently has 58 staff and will add 8 additional staff when the new Center in McKinney opens. The staffing and operational plans are as follows:

Staffing:

- Los Rios facility will continue to house a full multi-disciplinary team and provide a full range of services for children, while also housing the administrative functions for the CACCC. The Development Department, Finance Department, and majority of management team (CEO, CFO, VP of Programs and VP of Development) will house at this facility. The McKinney site will house a full multi-disciplinary team and focus on services to children and families.
- Chief Operating Officer will house at the McKinney Site.
- Director of Facility and Operations, Director of Family Advocate and Support Services, Director of Case Management and Forensic Services, Child Engagement Supervisor, and Clinical Director will house at Los Rios and supervise staff at both sites.
- Each location will have a Clinical Supervisor that will supervise interns and staff at that location.
- Forensic Interview Supervisor will house at the McKinney Site and supervise forensic interviewers at both sites.
- Family Advocate Supervisor will house at Los Rios and supervise Family Advocates at both sites. (As this program expands, a new Family Advocate Supervisor will need to be added).
- The Family Advocate Intern Supervisor will house at Los Rios and supervise interns at both locations
- Program staff (therapists, forensic interviewers, MDT Coordinators and family advocates) will be housed at Los Rios and the McKinney Site in a 60%/40% split, based on the number of clients we expect to serve.
- Three MEP Coordinators will house at Los Rios and two will house at the McKinney site.
- One Facility Coordinator at each site, both reporting to the Director of Facility and Operations.
- One Child Engagement Advocate at each site.

- Two receptionists at each site, with back-ups for emergencies. All report to the Administrative Assistant, who will house at Los Rios.
- Law Enforcement for northern Collin County and CPS investigators serving northern Collin County will also be housed at the McKinney Site.

Meetings:

- CAC Staff meetings will be held quarterly, alternating between each facility. Between meetings, we will use video to update staff on important information.
- Multi-Disciplinary Team Leadership team will meet monthly, alternating locations.
- Multi-Disciplinary Team Case Staffings will be held twice a month at both locations.
- Program meetings will be held monthly at the location identified by the Director of the Program.
- An annual team building event calendar will be created at the beginning of the fiscal year, with a focus on events for the CAC only and some for the entire MDT.

Other Operational Issues:

- We will use video conferencing to facilitate Forensic Interview and Family Advocate Peer Review.
- We will have one on-call schedule, and the person on call will respond to either location.
- The VP of Programs will have primary responsibility for managing the MDT relationships at both locations. Each location will have a point person to handle day to day issues.
- Cases will be assigned based on city:
 - North Site: McKinney, Frisco, Prosper, Princeton, Celina, Anna, Blue Ridge, Melissa
 - Los Rios: Plano, Allen, Lovejoy, Wylie, Farmersville, Copeville, Josephine, Lavon, Nevada

Financial Support

The addition of a second facility will increase the Center's operational budget by an estimated \$656,000 over the previous year. Plans have been in place for several years to increase fundraising to meet this need. These plans have included the implementation of a Donor Portfolio Management System that focuses on deepening relationships with individual and corporate donors, and a plan to increase funding received through foundation grants. The Center has successfully completed the past few fiscal years well ahead of the budgeted net income, and currently has enough funds in reserve to ensure a smooth transition.

The fundraising plan going forward to ensure that the increased operational funds are secured is as follows:

- Add an additional Donor Relations Manager to focus on individual and corporate giving

- Continue implementation of Donor Portfolio Management System, targeting 10% growth of Top 300 donors
- Market CACCC Community Education classes to corporate, civic and religious partners to increase awareness
- Research online giving platform
- Implementation of North Collin County Community Engagement plan to develop relationships with key leaders in northern Collin County and increase awareness of the Center and the services that are provided
- Identify existing foundation donors with potential for growth as budget increases, and meet with them to discuss new facility and increased operation needs
- Continue to grow Guardian Angel Society (Guardian Angels commit to giving \$1,000 per year for 5 years.)
- Grow donor base to include donors in northern Collin County who many not be familiar with the services offered by the CACCC.

Current Financials

**Children's Advocacy Center of Collin County
 FY2021 Operational Budget
 Fiscal Year Ending June 30, 2021**

Ordinary Income/Expense

Income

4100 · Corporate	385,000
4200 · Foundation	400,000
4300 · United Way	225,000
4400 · Religious	8,000
4500 · Civic	2,095,690
4600 · Individual	715,405
4700 · Net Fund Raising Special Events	658,500
4800 · Earned Income	575,050
4900 · Miscellaneous Income	12,000

Total Income	<u>5,074,645</u>
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Expense

7000 · Salaries & Wages	3,154,940
7001 · FICA & Medicare Company	241,355
7002 · Unemployment Tax	8,000
7100 · Employee Benefits	551,680
8000 · Professional Services	177,900
8100 · Supplies	25,700
8200 · Telephone	56,700
8300 · Postage/Delivery	4,000
8400 · Building Occupancy	209,910
8500 · Equipment	48,000
8600 · Printing & Publications	12,000
8700 · Travel	41,760
8800 · Training	79,100
8900 · Client Services	110,000
9000 · Dues	9,400
9100 · Depreciation	265,000
9300 · Insurance	62,500
9400 · Miscellaneous	1,200
9600 · Cost of Fundraising	15,500

Total Expense	<u>5,074,645</u>
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Net Ordinary Income	<u><u>-</u></u>
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CACCC does not budget for Donated Goods or Services

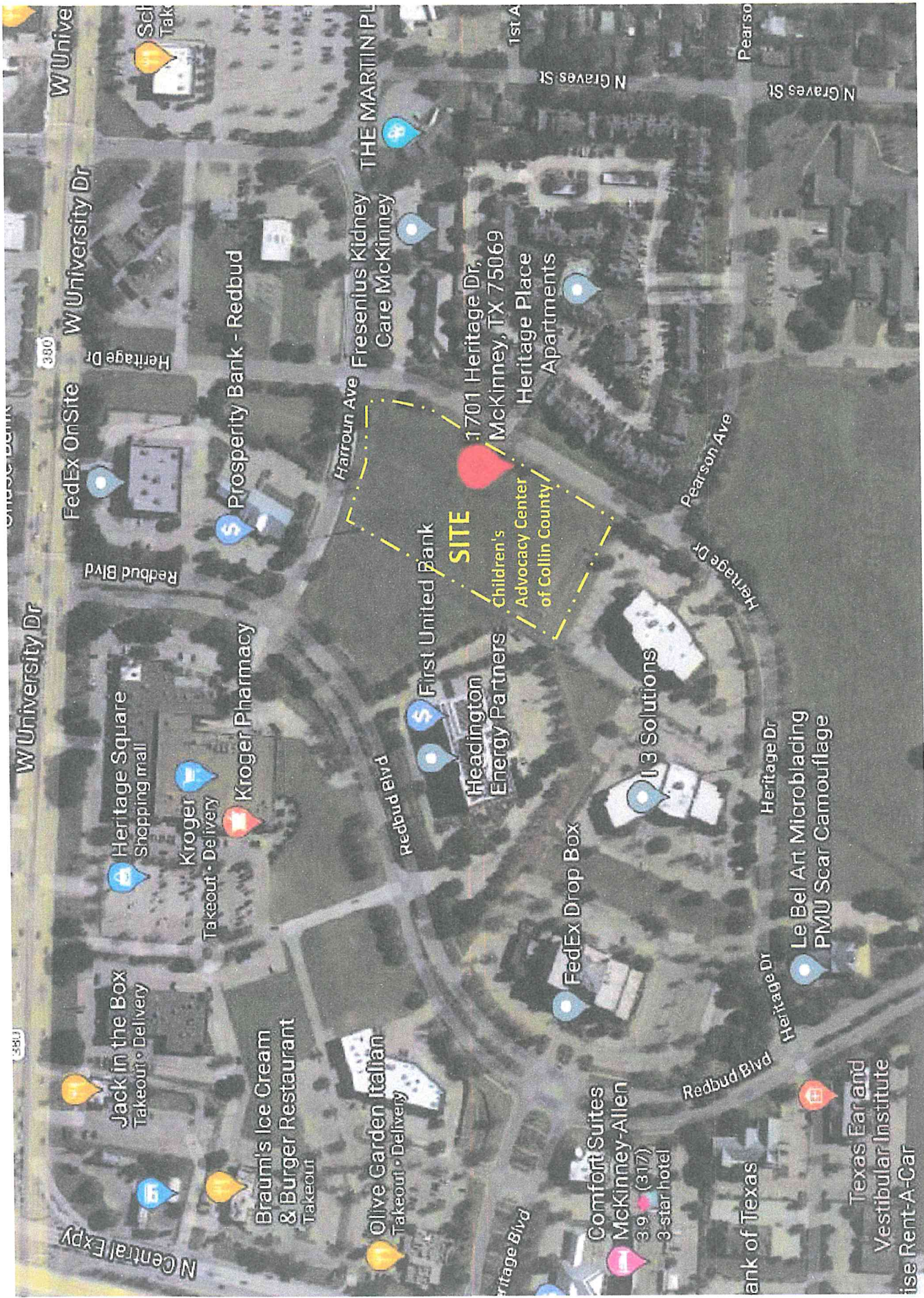
Children's Advocacy Center of Collin County
Statements of Financial Position
As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	2,136,872
Accounts Receivable	
1110* · Accounts Receivable	10,700
1210* · Pledges Receivable	219,061
1240* · Grants Receivable	392,562
Total Accounts Receivable	<u>622,324</u>
Other Current Assets	
1060 · Investments	1,912,842
1300 · Prepaid Expenses	217,445
Total Other Current Assets	<u>2,130,286</u>
Total Current Assets	4,889,482
Total Fixed Assets	5,146,088
Other Assets - Capital Campaign	
Capital Campaign Cash and CD's	5,976,375
CapitalCamp Pledges	2,679,770
Land	1,345,000
Construction in Progress	236,157
Total Other Assets	<u>10,237,302</u>
TOTAL ASSETS	<u><u>20,272,872</u></u>
LIABILITIES & EQUITY	
Liabilities	
Total Current Liabilities	307,182
Total Long Term Liabilities	-
Total Liabilities	307,182
Equity	
Equity	16,776,570
Net Income	3,189,119
Total Equity	<u>19,965,689</u>
TOTAL LIABILITIES & EQUITY	<u><u>20,272,872</u></u>

Children's Advocacy Center of Collin County
Statement of Financial Activities vs. Budget
April 2021

	<u>Jul '20 - Apr 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
4100 · Corporate	459,486	342,031	385,000
4200 · Foundation	272,326	355,575	400,000
4300 · United Way	167,055	191,700	225,000
4400 · Religious	18,755	7,000	8,000
4500 · Civic	1,762,723	1,679,510	2,095,690
4600 · Individual	630,991	636,800	715,405
4700 · Net FR Special Events	689,312	658,500	658,500
4800 · Earned Income	550,895	481,830	575,050
4900 · Miscellaneous Income	99,994	10,000	12,000
Total Income	4,651,537	4,362,946	5,074,645
Expense			
7000 · Salaries & Wages	2,634,526	2,635,480	3,154,940
7001 · FICA & Medicare Company	182,586	201,615	241,355
7002 · Unemployment Tax	5,151	7,600	8,000
7100 · Employee Benefits	432,406	456,550	551,680
8000 · Professional Services	154,238	154,116	177,900
8100 · Supplies	19,788	21,450	25,700
8200 · Telephone	42,125	47,250	56,700
8300 · Postage/Delivery	3,312	3,350	4,000
8400 · Building Occupancy	160,578	174,960	209,910
8500 · Equipment	32,298	40,000	48,000
8600 · Printing & Publications	13,298	10,000	12,000
8700 · Travel	32,954	34,800	41,760
8800 · Training	29,799	67,480	79,100
8900 · Client Services	77,021	101,200	110,000
9000 · Dues	10,088	7,800	9,400
9100 · Depreciation	-	-	265,000
9300 · Insurance	48,054	49,180	62,500
9400 · Miscellaneous	977	1,000	1,200
9600 · Cost of Fundraising	7,506	14,490	15,500
Total Expense	3,886,705	4,028,321	5,074,645
Net Ordinary Income	764,832	334,625	-
Other Income/Expense - Related to Capital Campaign			
19-4100 · Capital Campaign Income	2,449,123	2,000,000	2,785,000
19-9861 · Capital Campaign Costs	24,836	70,000	88,000
Net Other Income - Related to Capital Campaign	2,424,287	1,930,000	2,697,000
Net Income	3,189,119	2,264,625	2,697,000

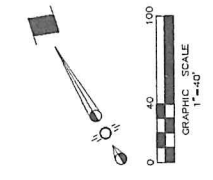
Plat/Map of Property



Future Home of Children's Advocacy Center of Collin County

1701 Heritage Drive

McKinney, Texas 75069



LEGEND

- Proposed Structure
- Proposed Road Size, Typical
- Proposed Road Size, Typical
- Existing Fire Hydrant
- Proposed Fire Hydrant
- Basin Free Ramp

NOTES:

1. All work shall be in accordance with the City of McKinney Standard Specifications.
2. The applicant shall provide all necessary permits from the City of McKinney.
3. The applicant shall provide all necessary utility information.
4. The applicant shall provide all necessary site information.
5. The applicant shall provide all necessary engineering information.
6. The applicant shall provide all necessary construction information.
7. The applicant shall provide all necessary maintenance information.
8. The applicant shall provide all necessary safety information.
9. The applicant shall provide all necessary environmental information.
10. The applicant shall provide all necessary historical information.

DATE TABLE

Plan No.	1	2	3	4	5	6
Date	07/27/2021	08/03/2021	08/25/2021	09/17/2021	09/16/2021	09/11/2021
Drawn By						
Checked By						

CITY BENCHMARK:

City of McKinney Standard Specifications, Chapter 25, Section 25.01.01. The applicant shall provide all necessary information for the City of McKinney to verify the accuracy of the benchmark.

SITE BENCHMARK:

The applicant shall provide all necessary information for the City of McKinney to verify the accuracy of the site benchmark.

ENGINEERS:

Cross Engineering Consultants, Inc.
 1000 N. Collins Blvd., Suite 2000
 McKinney, Texas 75069
 Phone (972) 552-4409
 Fax (972) 552-4409
 Contact: Jeff Cook, P.E.

ARCHITECT:

Alliance Architects, Inc.
 1000 N. Collins Blvd., Suite 2000
 McKinney, Texas 75069
 Phone (972) 233-0400
 Contact: Chad Mohr

SURVEYOR:

Survey & Mapping, Inc.
 2000 N. Collins Blvd., Suite 2000
 McKinney, Texas 75069
 Phone (972) 552-4409
 Contact: Lawrence Proby

NOTE: THIS IS NOT A CONSTRUCTION DOCUMENT. THIS DOCUMENT IS FOR CONCEPTUAL PLANNING PURPOSES ONLY.

THE DOCUMENT IS NOT TO BE USED FOR ANY PURPOSE OTHER THAN THAT SPECIFICALLY STATED HEREIN. THE USER SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE APPROPRIATE AGENCIES.

PROJECT INFORMATION:

Site: 1000 N. Collins Blvd., Suite 2000, McKinney, Texas 75069
 Project No.: 19134

DATE: 09/11/2021

SCALE: 1" = 40'

PROJECT NO.: 19134

CLIENT: CHILDREN'S ADVOCACY CENTER OF COLLIN COUNTY

ADDRESS: 1000 N. COLLINS BLVD., SUITE 2000, MCKINNEY, TX 75069

CONTACT: LAWRENCE PROBY

PHONE: (972) 552-4409

FAX: (972) 552-4409

EMAIL: LAWRENCE@CROSSENGINEERING.COM

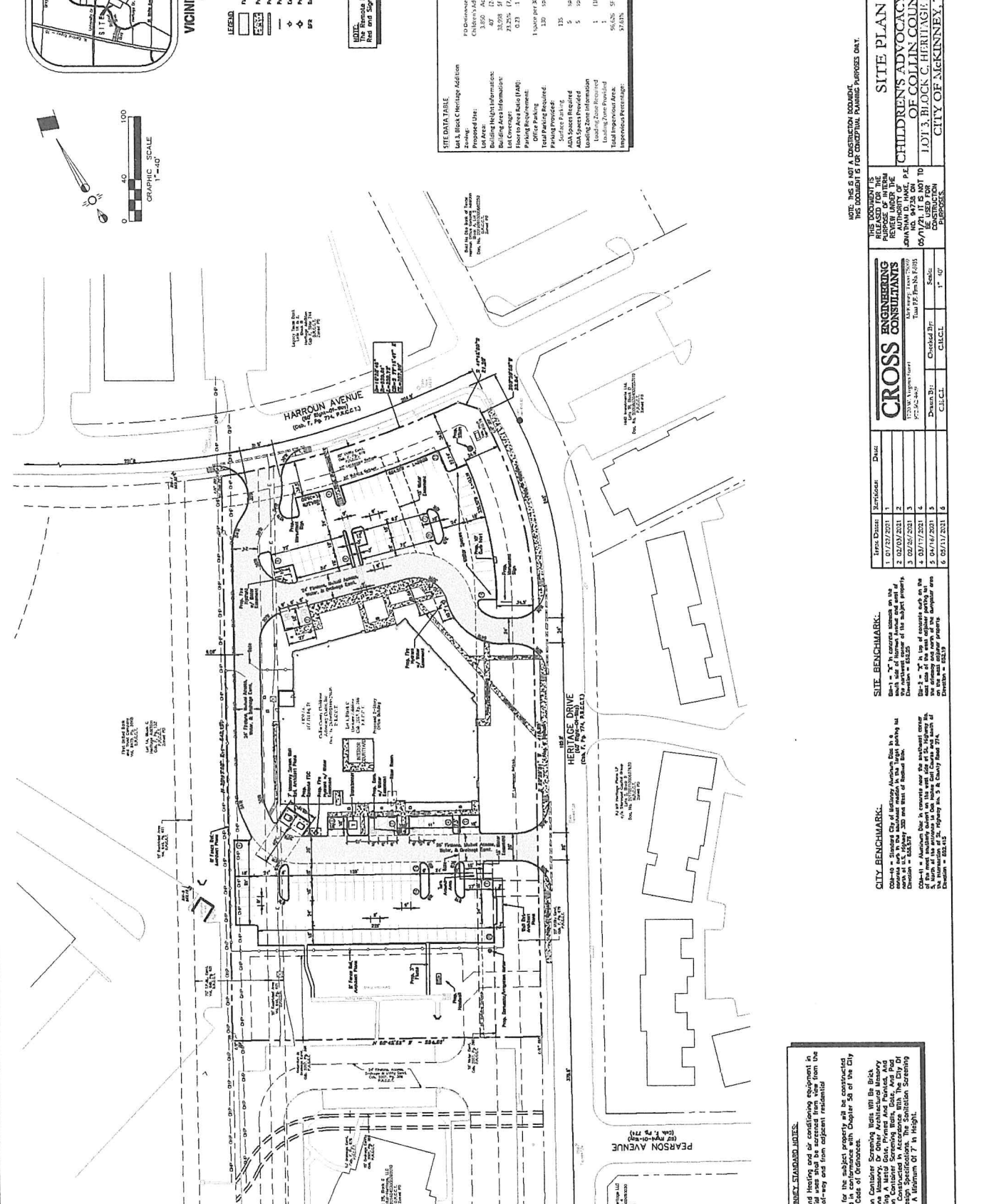
WEBSITE: WWW.CROSSENGINEERING.COM

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CITY OF MCKINNEY STANDARD SPECIFICATIONS:

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The applicant shall provide all necessary information for the City of McKinney to verify the accuracy of the site benchmark.

The applicant shall provide all necessary information for the City of McKinney to verify the accuracy of the construction information.

The applicant shall provide all necessary information for the City of McKinney to verify the accuracy of the maintenance information.

The applicant shall provide all necessary information for the City of McKinney to verify the accuracy of the safety information.

The applicant shall provide all necessary information for the City of McKinney to verify the accuracy of the environmental information.

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Budget for Project

CONTINUATION SHEET
SVCC Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed Certification is attached.

Children's Advocacy Center of Collin County

ITEM #	DESCRIPTION OF WORK	SCHEDULED VALUE	ADJUSTMENT COLUMN	REVISED VALUE	WORK COMPLETED		TOTAL COMPLETED TO DATE	% COMPLETE	BALANCE TO FINISH	10% RETAINAGE
					PREVIOUS APPLICATIONS	THIS PERIOD				
1	GENERAL CONDITIONS	356,890	0	356,890	0	0	0	0%	356,890	0
2	INSURANCE, WARRANTY & FEES	140,792	0	140,792	0	0	0	0.00%	140,792	0
3	GENERAL REQUIREMENTS	71,585	0	71,585	0	0	0	0.00%	71,585	0
4	CLOSEOUT	27,700	0	27,700	0	0	0	0.00%	27,700	0
5	ALLOWANCES	90,000	0	90,000	0	0	0	0.00%	90,000	0
6	TESTING AND INSPECTIONS	1,200	0	1,200	0	0	0	0.00%	1,200	0
7	TEMPORARY BARRIERS AND ENCLOSURES	5,935	0	5,935	0	0	0	0.00%	5,935	0
8	FIELD ENGINEERING	38,198	0	38,198	0	0	0	0.00%	38,198	0
9	CONCRETE	820,931	0	820,931	0	0	0	0.00%	820,931	0
10	MASONRY	248,675	0	248,675	0	0	0	0.00%	248,675	0
11	STRUCTURAL STEEL	1,089,095	0	1,089,095	0	0	0	0.00%	1,089,095	0
12	ROUGH CARPENTRY	15,626	0	15,626	0	0	0	0.00%	15,626	0
13	MILLWORK	108,808	0	108,808	0	0	0	0.00%	108,808	0
14	COMPOSITE METAL PANELS	75,000	0	75,000	0	0	0	0.00%	75,000	0
15	TPO ROOFING	147,134	0	147,134	0	0	0	0.00%	147,134	0
16	FLASHINGS	25,000	0	25,000	0	0	0	0.00%	25,000	0
17	JOINT SEALANTS	81,450	0	81,450	0	0	0	0.00%	81,450	0
18	DOORS, FRAMES AND HARDWARE	169,500	0	169,500	0	0	0	0.00%	169,500	0
19	STOREFRONT	239,417	0	239,417	0	0	0	0.00%	239,417	0
20	DRYWALL	872,078	0	872,078	0	0	0	0.00%	872,078	0
21	RESILIENT TILE	230,969	0	230,969	0	0	0	0.00%	230,969	0
22	PAINTING	113,267	0	113,267	0	0	0	0.00%	113,267	0
23	SIGNS	880	0	880	0	0	0	0.00%	880	0
24	TOILET PARTITIONS	27,945	0	27,945	0	0	0	0.00%	27,945	0
25	FOLDING PANEL PARTITIONS	21,170	0	21,170	0	0	0	0.00%	21,170	0
26	FIRE EXTINGUISHERS	1,576	0	1,576	0	0	0	0.00%	1,576	0
27	BLINDS	5,174	0	5,174	0	0	0	0.00%	5,174	0
28	ELEVATOR	64,600	0	64,600	0	0	0	0.00%	64,600	0
29	FIRE PROTECTION	89,600	0	89,600	0	0	0	0.00%	89,600	0
30	PLUMBING	412,828	0	412,828	0	0	0	0.00%	412,828	0
31	HVAC	560,788	0	560,788	0	0	0	0.00%	560,788	0
32	ELECTRICAL	670,611	0	670,611	0	0	0	0.00%	670,611	0
33	COMMUNICATIONS	110,089	0	110,089	0	0	0	0.00%	110,089	0
34	AUDIO VISUAL	222,648	0	222,648	0	0	0	0.00%	222,648	0
35	SECURITY	118,948	0	118,948	0	0	0	0.00%	118,948	0
36	GC EXCAVATION	2,980	0	2,980	0	0	0	0.00%	2,980	0
37	EROSION AND SEDIMENTATION CONTROLS	5,650	0	5,650	0	0	0	0.00%	5,650	0
38	EARTHWORK	160,660	0	160,660	0	0	0	0.00%	160,660	0
39	TERMITE CONTROL	1,800	0	1,800	0	0	0	0.00%	1,800	0
40	PAVEMENT MARKINGS	6,175	0	6,175	0	0	0	0.00%	6,175	0
41	ORNAMENTAL FENCING/GATES	104,083	0	104,083	0	0	0	0.00%	104,083	0
42	LANDSCAPE & IRRIGATION	122,612	0	122,612	0	0	0	0.00%	122,612	0
43	SITE UTILITIES	199,882	0	199,882	0	0	0	0.00%	199,882	0
44	CONTRACTOR'S FEE	275,798	0	275,798	0	0	0	0.00%	275,798	0
45	SPECIFIED CONTINGENCY	200,000	0	200,000	0	0	0	0.00%	200,000	0
BASE CONTRACT TOTAL		8,355,747	0	8,355,747	0	0	0	0.00%	8,355,747	0

Site Improvement Costs and Bids



To:
Children's Advocacy Center of Collin County
2205 Los Rios Blvd
Plano, TX 75074
Attn: Lynne McLean

Dear Lynne,

As requested, please find below and attached the breakouts and for site infrastructure components of work, as needed for the McKinney Community Development Corporation grant application:

Earthwork (Cooper)	\$120,069	Site Improvements and Storm Drainage
Utilities (CalHar)	\$185,165	Water, Sanitary Sewer, and Storm Drainage
Concrete (Beam)	\$398,813	Site Improvements (Drives, Paving)
Electrical (Petri)	\$73,775	Electric Utility and Site Improvements
Subtotal	\$777,822	
SVCC Fee	\$27,223	
Total	\$805,045	

Again, thanks for the opportunity to be a part of this very important project, and for the great work you and your team do. Please do not hesitate to contact me if you need any additional info.

Thanks,
Andy Kelley

A handwritten signature in black ink, appearing to read 'Andy Kelley', is written over a horizontal line.

Sr. PM, Spring Valley Construction
214-585-9522
Akelley@svcc.biz

COOPER EXCAVATION, INC.

Excavation – Lime Stabilization – Demolition

2230 Joe Field Road
Dallas, TX 75229

Office: 972-243-5455
Fax: 972-243-5227

PROPOSAL: Children's Advocacy, McKinney, TX

6/10/2021

Excavation Surveying

Surveying for CEI work only, if given correct CAD files, onsite benchmarks, & onsite control with coordinates and elevations per the CAD file numbering system.

\$4,500.00

Excavation

3 - Mobilizations for all work listed; Clear trees and haul off; Strip topsoil and stockpile onsite; Sawcut and remove existing concrete curb; Excavate onsite material under the building pad to 10' below the finished floor elevation (or top of tan limestone, whichever is shallower) and replace this onsite excavated material in moisture conditioned lifts to 1' below the bottom of slab elevation and to 5' outside building lines; Furnish and place 1' thick select fill over the top of the onsite moisture conditioned material under the building pad and to building lines only; Site cut to fill with onsite material and haul off the excess generated by CEI equipment only; Respread onsite stockpiled topsoil at the landscape areas only (no sidewalk excavation); Compact the fills mentioned above; Rough grade to +/- .10'.

\$87,821.00

Note: Pad prep is figured per the requirements listed in the structural notes, not per the geotechnical report.

Breakout for the excavation in the City of McKinney ROW (included in the Excavation price shown above, for budget purposes only and cannot be taken separate):

2300 sqft city approach prep

~~[\$72,000]~~ (BREAKOUT)

Lime Stabilization

1 - Mobilization for all work listed, Furnish and install 6", 8%, 36#/s.y. lime stabilization under the 2,902 s.y. of 6" thick concrete fire lane paving only and furnish and install 8", 32#/s.y. lime stabilization under the 254 s.y. of 7" thick public concrete paving outside of the property lines only (Price is based on 36#/s.y. and 32#/s.y. respectively. If more lime is needed the price will change. If tan limestone is within 6" of the lime stabilized subgrade an additional cost will need to be added to over excavate tan limestone and replace dirt unless the lime is deleted in that area).

\$25,248.00

Breakout for the lime stabilization in the City of McKinney ROW (included in the Lime Stabilization price shown above, for budget purposes only and cannot be taken separate):

28500 sqft lime stabilization

~~[\$2,032.00]~~ (BREAKOUT)

Continued on Page 2.

Stabilized Construction Entrance

0 – Mobilizations, Furnish and place one 50' x 25' x 6" thick stabilized construction entrance. (No maintenance or removal)

\$2,500.00

Notes: Pricing is good for 45 days. An onsite fire hydrant must be provided by others as a construction water source prior to start. Hydrant meter and water cost are included.

Exclusions: Sidewalk excavation, Poly Cap, Flex base, Rip Rap, Seeding of any kind, Demolition of any kind (structural or site) not listed above, Dewatering of groundwater, Contaminated or hazardous material removal or haul off, Utility demolition or removal, Cushion sand under the slabs or walks, Insurance other than per CEI current policies, Permits of any kind, Shop drawings, As-builts, Bonds (We are bondable), Testing, Surveying control, Wash or washout area, Temporary road or staging area, Tree Protection or relocation, Barricades, Traffic Control, Rock or Tan Limestone Excavation unless shown on the borings and to depths shown, Structural Excavation, Buried Debris (Concrete, Asphalt, Rock, Trash, etc.) removal or haul off, Retaining Wall Excavation, Sidewalk protection, Lime Slurry and Water Injection, Cement Stabilization, Lime stabilization or base under sidewalks, Curb Backfill, Retaining Wall Backfill, Structural Backfill, Backfill of any kind, Utility work, Utility Location or protection and Removal, Furnish topsoil, Hand Work or hand compaction, Fine Grading, Cushion sand or gravel, Pier or beam spoil removal, Additional move ins, Haul off of fill material generated by others or leftover stockpiled topsoil or other material requested to be stockpiled for later use, Areas in which a 963 Caterpillar track loader a 12G motor grader or CAT 250 Mixer cannot work, as well as all other items not expressly included or implied.

Sincerely,



Drew Linnebur
Chief Estimator & Project Manager

TOTAL \$120,069

EARTHWORK

May 27, 2021

Spring Valley Construction
Mr. Larry Steffen
214-340-9800



REVISED SCOPE & UPDATED
MATERIAL PRICING

lsteffen@svcc.biz

Proposal #220163C: Site Utilities for Children's Advocacy Center in McKinney, Texas.

ITEM	DESCRIPTION	QTY	UNIT	TOTAL
<u>WATER - Public</u>				
1	8" DR 18	771	LF	
2	6" DR 18 Fire Hydrant Lead	70	LF	
3	Standard Fire Hydrant	3	EA	
4	8" Gate Valve	3	EA	
5	6" Gate Valve	4	EA	
6	8" Line Lowering at Storm Line Conflict	1	EA	
7	8" Fittings	14	EA	
8	Connect to 8" Stubout	1	EA	
9	8"x8" Tapping Sleeve & Valve	1	EA	
10	Remove/Replace Sidewalk (not indicated, but included)	50	SF	
11	2" Domestic Service (no meter or backflow)	1	EA	
12	1" Irrigation Service (no meter or backflow)	1	EA	
				TOTAL \$ 74,866.00
<u>WATER - Private</u>				
1	6" DR 14 Fire Line to within 5' of Building	38	LF	
2	6" DR 14 FDC Line to within 5' of Building	90	LF	
3	6" Fire Line Riser into Building (1' above F.F.)	1	EA	
4	6" FDC Riser into Building (1' above F.F.)	1	EA	
5	FDC Bollards	4	EA	
6	FDC	1	EA	
7	6" Fittings	4	EA	
8	2" PVC Domestic Line From Meter to within 5' of Building	25	LF	
				TOTAL \$ 19,653.00
<u>SANITARY SEWER - Private</u>				
1	6" SDR 35	207	LF	
2	Std. 4' Diam. Manhole (10' deep)	1	EA	
				TOTAL \$ 11,817.00
<u>STORM SEWER - Private</u>				
1	30" RCP CL III	276	LF	
2	24" RCP CL III	146	LF	
3	18" HDPE	8	LF	
4	15" HDPE	122	LF	
5	12" HDPE	235	LF	
6	10" HDPE	90	LF	
7	8" HDPE	140	LF	
8	HDPE Fittings	25	EA	
9	30" Sloped Headwall	1	EA	
10	Precast 10' Curb Inlet (4' deep)	1	EA	
11	2'x2' Landscape Inlet (2' deep)	2	EA	
12	12" Landscape Inlet (2'-3' deep)	4	EA	
13	Proposed Inlet Protection	7	EA	
				TOTAL \$ 71,801.00



MISCELLANEOUS

1	Staking/Layout	1	LS
2	Trench Safety	1	LS
3	Pipe Testing (water & sanitary)	1	LS
4	City Public Maintenance Bond (2yr 15%)	1	LS
5	City Permits for Fire & Plumbing	1	LS
6	CalHar Plumber	1	LS
7	Locate/Verify Existing Utilities	1	LS
8	Mobilization	1	EA
9	T.V. of Proposed 24"-30" Storm Pipe (1-Time)	422	LF

TOTAL \$ 7,027.50

TOTAL \$ 185,164.50

UTILITIES

NOTES

- 1) The following plans were used in preparing this proposal: Civil bid set dated 5-11-2021.
- 2) Except for PVC, material pricing is valid for 30 days from May 27, 2021.
Note that currently the PVC/HDPE market is highly volatile regarding pricing due to a shortage of resin & the February weather conditions. Prices for these items are included as they stand today and may vary widely (up or down) at time of order placement. Certain pipe sizes or types may also be unavailable for long periods of time.
- 3) Survey CAD plans or disk to be supplied to us for the utility locations.
- 4) We have included (1) mobilization. Additional mobilizations, not caused by CalHar, will be added for an adequate rate to cover the size of the crew being mobilized.
- 5) See attached insurance certificate for current limits and coverage's. No other coverage's, limits, or special wording is included without adding additional costs.
- 6) Value of any deleted scope from this proposal to be approved by CalHar Construction.
- 7) Addendum #2 is included.
- 8) All utility work is bid to be installed before blue-topping.
- 9) Applicable sales and use taxes are excluded.
- 10) If city public inspection fees (3.5%) are to be included in our scope, ADD \$2,700.00.
- 11) All work is bid to be done during normal work hours and days.
- 12) Breakout of public and private work is assumed as listed in this proposal.
- 13) All costs associated with franchised utilities, including pole bracing, are excluded.
- 14) If required by the city, T.V. of sanitary and storm lines at the end of the city maintenance period is excluded.
- 15) T.V. or Testing of existing utilities is excluded. Cleaning of existing sanitary/storm lines is excluded.
- 16) All work is bid to be awarded as one contract and done at the same time.



- 17) The following items are excluded: engineering design, density testing, clearing, landscaping, erosion control, check dams/rock berms, grass, owner bonds, impact fees, tap fees; and the removal/replacement/relocation of irrigation, cables, pipes, fences, landscaping, pavement, cleaning of proposed utility lines once CalHar has left the site, and third party inspection fees.
- 18) Rock excavation is excluded, and not anticipated per the geo-tech report.
- 19) Spoils (Approx. 700 BCY) to be left onsite and knocked down. Compaction of stockpiled spoils, if required, is excluded. If spoils are required to be hauled off site, ADD \$7,500.00.
- 20) Trench backfill, above the pipe embedment, is bid as using excavated, onsite trench spoils.
- 21) Replacement of incompatible, trash, or other undesirable backfill is excluded.
- 22) Dewatering of our scope due to rain is included, but well pointing or excessive ground dewatering is excluded.
- 23) Costs for resolution of conflicts, between proposed and existing utilities, if any, are excluded.
- 24) Work indicated on any other plan sheet other than Civil sheets is excluded. Utility work is bid as it is shown on civil sheets. Costs associated with coordination of civil and other plan sheets is excluded.
- 25) All water meter costs, impact fees, and deposits are excluded.
- 26) Domestic line backflow preventer is excluded and assumed to be inside the building. Irrigation backflow is excluded.
- 27) CalHar is a licensed underground fire sprinkler contractor.
- 28) Final connection at 5' outside building, except for the fire and/or FDC line, to be by others.
- 29) The location of the fire line and/or FDC riser inside the building shall be staked by others. Where it is agreed the stake is to be provided by CalHar, the General Contractor shall provide coordinates for each in-building riser location. If riser is not installed with other utilities add a separate mobilization of \$1,500.00.
- 30) Fire line detector check is excluded and assumed to be inside the building.
- 31) Downspout and/or roof drain laterals are bid to be left buried 5' outside the building. Downspout stubups, transition boots, and final connections to downspouts are excluded.
- 32) Inlet protection & maintenance before paving is included while we are onsite, and is excluded once we have left the site.
- 33) Curb inlet throats are excluded.
- 34) Storm pipe is bid with silt-tight joints (typical).
- 35) Water taps are assumed to be made without pavement removal/replacement being required.
- 36) Costs associated with damage to or loss of trees, landscaping, irrigation, etc. is excluded. Tree trimming is excluded.

Please call or email me if you have any question about this proposal.

David Lippert

drlippert@calhar.com

Timeline and Schedule

		March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	
	Activity Name																		
	Duration (Days)																		
	Start Date																		
	Finish Date																		
38	Storefront																		
39	Masonry																		
40	Composite Metal Panels																		
41	Courtyard Stairs																		
42	Sidewalks																		
43	Building Seals																		
44	Steel Canopies																		
45	Guardrails																		
46	Paint																		
47	MEP Trim Out																		
48																			
49	Interiors																		
50	Light Gauge Framing																		
51	In Wall Rough In																		
52	Drywall																		
53	Tape & Bud																		
54	1st Coat Paint																		
55	Ceilings																		
56	Low voltage and Audio Visual cabling and Panel Install																		
57	Ceramic Tile																		
58	Doors & Frames																		
59	Wallcovering																		
60	Finish Paint																		
61	Resilient Flooring																		
62	Carpet Tile																		
63	Rubber Base																		
64	Plumbing Fixtures																		
65	Toilet Accessories																		
66	Final Clean																		
67	MEP / LV / AV Trim Out																		
68	Punch List																		
69																			
70	City Approvals																		
71	Deliver Furniture Systems (City Permission to Stock)																		
72	Substantial Completion																		
73	Temporary CO Issued by City																		
74	FF&E Complete																		
75	IT / COM Systems Commissioned and Complete																		
76	Occupied / Open for business																		

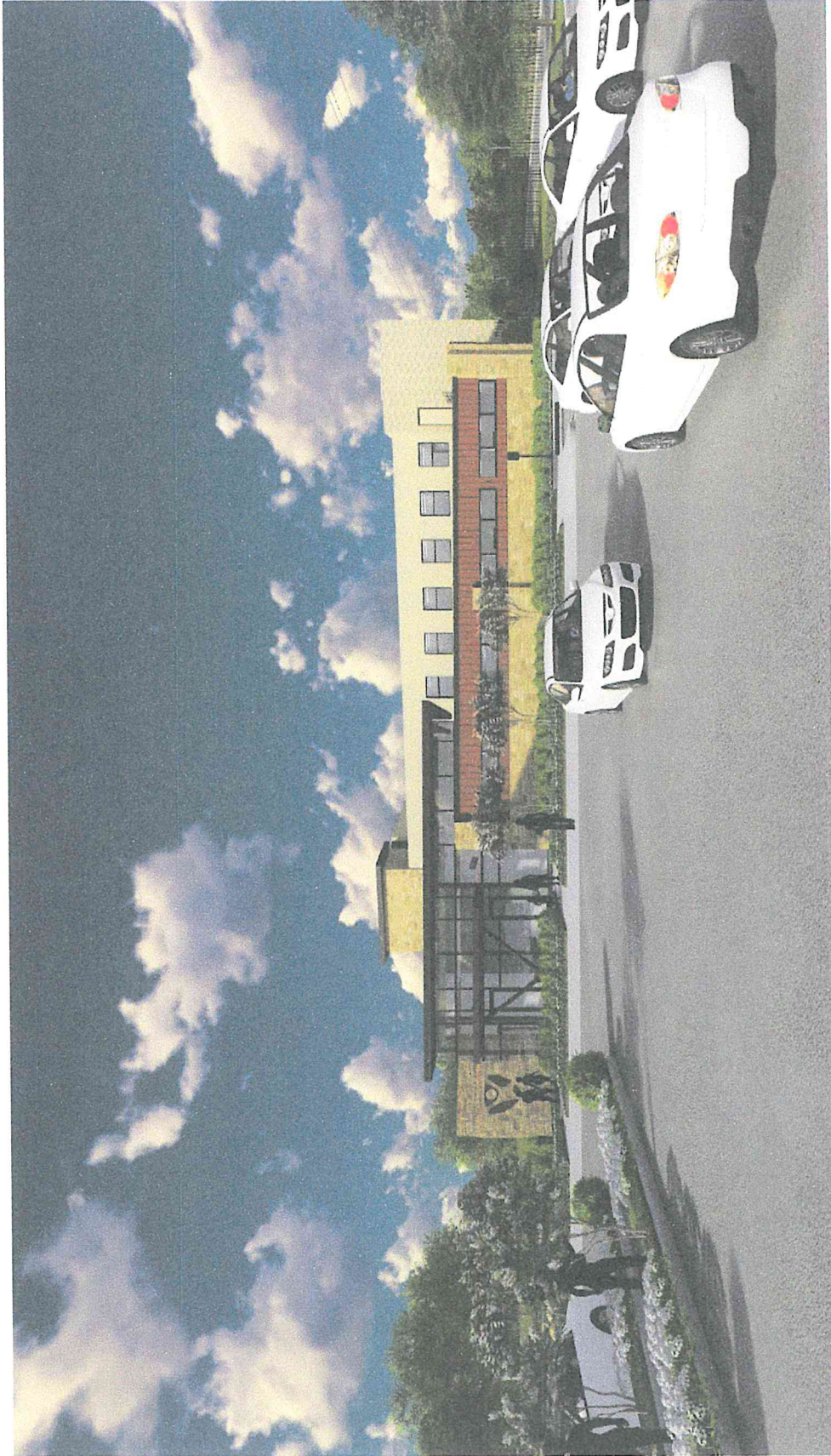
Renderings of Building



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

The Speese Campus
McKinney, Texas

April 23, 2021



The Speese Campus
McKinney, Texas
April 23, 2021



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

The Speese Campus
McKinney, Texas
April 23, 2021



The Speese Campus
McKinney, Texas
April 23, 2021

SEEK - HEAR - BELIEVE



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY



KEEPING IT REAL



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

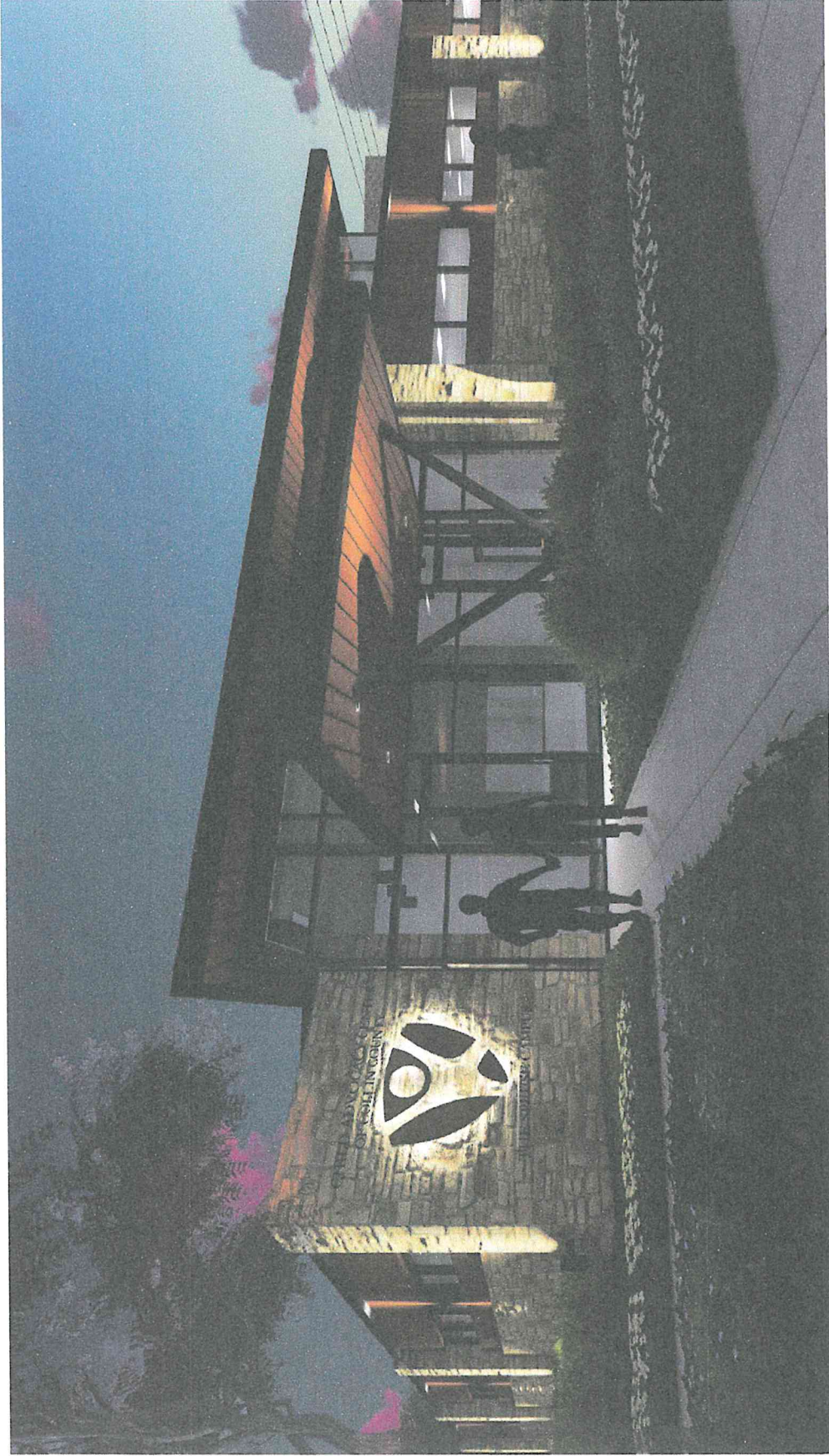
The Speese Campus
McKinney, Texas
April 23, 2021



The Speese Campus
McKinney, Texas
April 23, 2021



The Speese Campus
McKinney, Texas
April 23, 2021

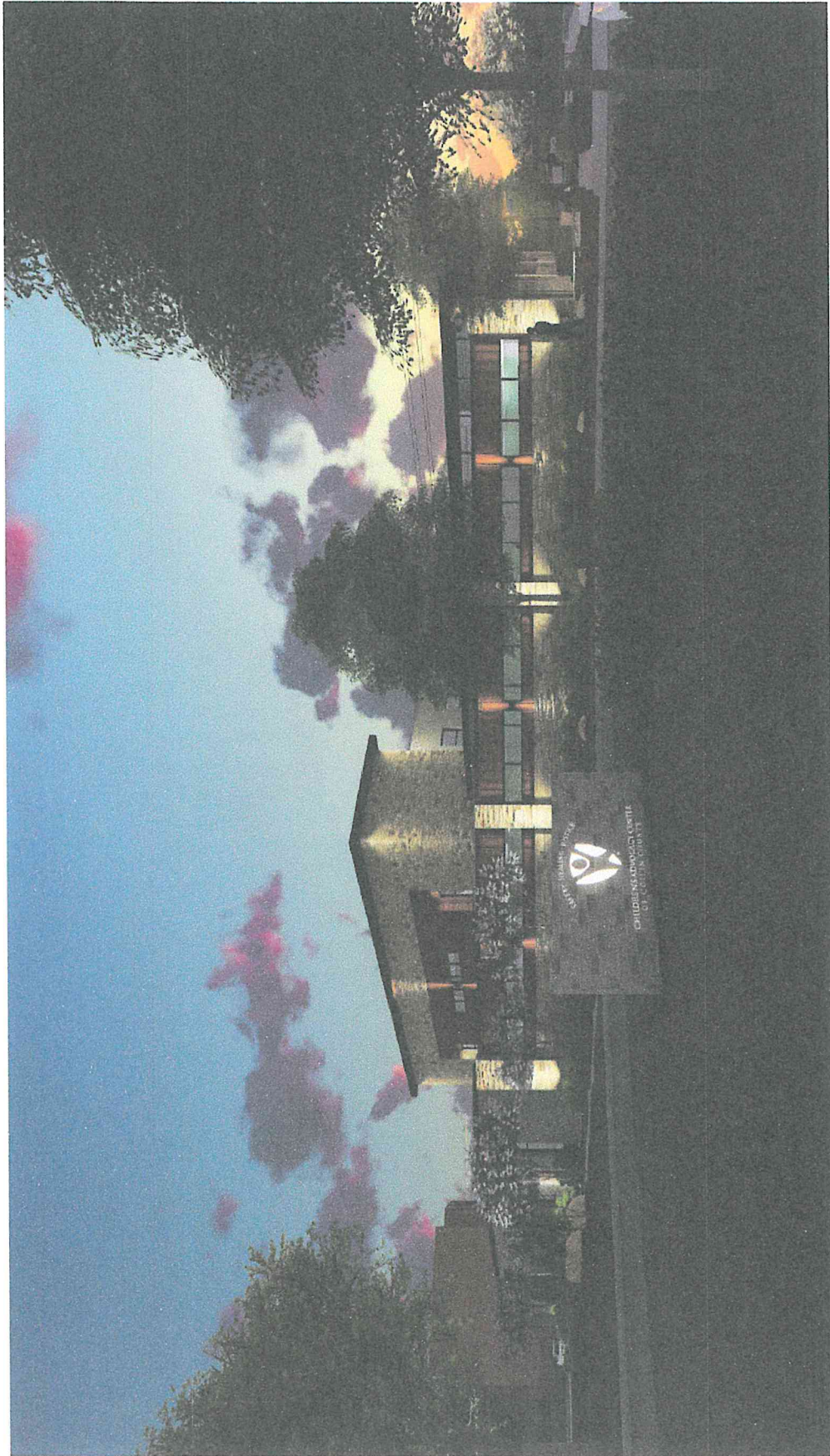


SETU-AT-IBSC-103109



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

The Speese Campus
McKinney, Texas
April 23, 2021



SAFETY HEARING JUSTICE



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

The Speese Campus
McKinney, Texas
April 23, 2021



The Speese Campus
McKinney, Texas
April 23, 2021



CHILDREN'S ADVOCACY CENTER
OF COLLIER COUNTY



HEALTHY HEALING. HAPPY HERE.



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

The Speese Campus
McKinney, Texas
April 23, 2021



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

The Speese Campus
McKinney, Texas
April 23, 2021



SAFELY ABANDON JUSTICE



CHILDREN'S ADVOCACY CENTER
OF COLLIN COUNTY

The Speese Campus
McKinney, Texas
April 23, 2021



Children’s Advocacy Center of Collin County, Inc.

**Financial Statements
June 30, 2020 and 2019**

Children's Advocacy Center of Collin County, Inc.

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Statements of Functional Expenses	6
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Independent Auditors' Report

To the Board of Directors of
Children's Advocacy Center of Collin County, Inc.

We have audited the accompanying financial statements of Children's Advocacy Center of Collin County, Inc., (a nonprofit organization) which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years 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 U.S. generally accepted accounting principles; 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. 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 Children's Advocacy Center of Collin County, Inc. as of June 30, 2020 and 2019 and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Sutton Frost Cary

A Limited Liability Partnership

Arlington, Texas
March 18, 2021

Children's Advocacy Center of Collin County, Inc.
Statements of Financial Position
June 30, 2020 and 2019

	2020	2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,944,466	\$ 1,503,118
Certificates of deposit	720,692	704,831
Investments	597,211	582,376
Other receivables	69,460	-
Government grants receivable	209,170	166,314
Unconditional promises to give, net	75,039	60,103
Prepaid expenses	260,698	136,975
Total current assets	3,876,736	3,153,717
Noncurrent assets:		
Unconditional promises to give, net - long-term	185,288	167,859
Assets restricted for capital campaign (Note 2):		
Cash and cash equivalents	516,142	478,861
Certificates of deposit	2,000,000	-
Unconditional promises to give, net	3,758,473	2,035,558
Land	1,345,000	-
Construction in progress	90,656	-
Property and equipment, net (Note 7)	5,146,087	5,330,339
Total assets	\$ 16,918,382	\$ 11,166,334
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 67,550	\$ 81,298
Deferred revenue	74,263	61,474
Total current liabilities	141,813	142,772
Net assets:		
Without donor restrictions	8,997,880	8,496,932
With donor restrictions	7,778,689	2,526,630
Total net assets	16,776,569	11,023,562
Total liabilities and net assets	\$ 16,918,382	\$ 11,166,334

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statement of Activities
Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions	\$ 1,605,155	\$ 4,568,514	\$ 6,173,669
In-kind contributions	743,013	982,439	1,725,452
Texas Children's Advocacy Center	599,287	-	599,287
Government grants	1,640,532	-	1,640,532
Special events (net of direct costs of \$95,255)	836,260	-	836,260
Rent from partner agencies	487,725	-	487,725
Net investment income	37,105	-	37,105
Other	133,697	-	133,697
Net assets released from restrictions	258,364	(258,364)	-
Total support and revenue	6,341,138	5,292,589	11,633,727
Expenses:			
Program services	4,670,716	-	4,670,716
Management and general	314,228	-	314,228
Fundraising	855,246	-	855,246
Total expenses	5,840,190	-	5,840,190
Change in net assets from operations	500,948	5,292,589	5,793,537
Bad debt loss	-	(40,530)	(40,530)
Change in net assets	500,948	5,252,059	5,753,007
Net assets, beginning of year	8,496,932	2,526,630	11,023,562
Net assets, end of year	\$ 8,997,880	\$ 7,778,689	\$ 16,776,569

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statement of Activities
Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions	\$ 1,543,917	\$ 2,742,965	\$ 4,286,882
In-kind contributions	729,139	-	729,139
Texas Children's Advocacy Center	322,126	-	322,126
Government grants	1,279,845	-	1,279,845
Special events (net of direct costs of \$626,988)	902,886	-	902,886
Rent from partner agencies	482,382	-	482,382
Net investment income	55,418	-	55,418
Other	123,372	-	123,372
Net assets released from restrictions	248,241	(248,241)	-
Total support and revenue	5,687,326	2,494,724	8,182,050
Expenses:			
Program services	4,168,689	-	4,168,689
Management and general	429,364	-	429,364
Fundraising	825,215	-	825,215
Total expenses	5,423,268	-	5,423,268
Change in net assets from operations	264,058	2,494,724	2,758,782
Bad debt loss	-	(12,695)	(12,695)
Change in net assets	264,058	2,482,029	2,746,087
Net assets, beginning of year	8,232,874	44,601	8,277,475
Net assets, end of year	\$ 8,496,932	\$ 2,526,630	\$ 11,023,562

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statement of Functional Expenses
Year Ended June 30, 2020

	Program Services	Management and General	Fundraising	Total
Payroll costs	\$ 2,961,798	\$ 230,232	\$ 589,093	\$ 3,781,123
Professional services	72,515	28,573	46,777	147,865
Building occupancy	267,717	9,634	7,107	284,458
Supplies	20,976	7,481	3,567	32,024
Equipment	39,652	4,063	2,334	46,049
Communication	44,890	4,482	12,347	61,719
Education	57,648	7,741	2,497	67,886
Travel	31,865	1,871	6,686	40,422
Insurance	51,443	3,570	2,716	57,729
Depreciation	240,871	13,308	10,119	264,298
Client services	120,913	-	-	120,913
Client assistance - in-kind	743,013	-	-	743,013
Direct costs of special events	-	-	95,255	95,255
Capital Campaign	-	-	145,638	145,638
Miscellaneous	17,415	3,273	26,365	47,053
Total expense by function	4,670,716	314,228	950,501	5,935,445
Less expenses included with revenues on the statement of activities -				
Direct costs of special events	-	-	(95,255)	(95,255)
Total expenses included in the expense section on the statement of activities	<u>\$ 4,670,716</u>	<u>\$ 314,228</u>	<u>\$ 855,246</u>	<u>\$ 5,840,190</u>

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statement of Functional Expenses
Year Ended June 30, 2019

	Program Services	Management and General	Fundraising	Total
Payroll costs	\$ 2,519,110	\$ 353,280	\$ 514,841	\$ 3,387,231
Professional services	57,252	26,080	34,186	117,518
Building occupancy	253,423	8,705	6,533	268,661
Supplies	18,397	6,015	2,972	27,384
Equipment	49,087	2,933	2,390	54,410
Communication	48,240	3,756	6,162	58,158
Education	65,732	6,177	2,501	74,410
Travel	28,638	3,645	6,391	38,674
Insurance	47,093	3,339	2,428	52,860
Depreciation	239,761	13,149	9,993	262,903
Client services	89,314	-	-	89,314
Client assistance - in-kind	729,139	-	-	729,139
Direct costs of special events	-	-	626,988	626,988
Capital Campaign	-	-	203,640	203,640
Miscellaneous	23,503	2,285	33,178	58,966
Total expense by function	4,168,689	429,364	1,452,203	6,050,256
Less expenses included with revenues on the statement of activities -				
Direct costs of special events	-	-	(626,988)	(626,988)
Total expenses included in the expense section on the statement of activities	<u>\$ 4,168,689</u>	<u>\$ 429,364</u>	<u>\$ 825,215</u>	<u>\$ 5,423,268</u>

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statements of Cash Flows
Years Ended June 30, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Change in net assets	\$ 5,753,007	\$ 2,746,087
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	264,298	262,903
Unrealized (gains) losses on investments	1,528	(21,530)
Change in allowance for doubtful pledges	42,977	21,159
Change in discount on unconditional promises to give	(70,485)	90,280
Donated land for capital campaign	(943,573)	-
Donated services for capital campaign	(38,866)	-
Contributions restricted for capital campaign	(4,415,839)	(2,799,421)
Changes in operating assets and liabilities:		
Other receivables	(69,460)	-
Government grants receivable	(42,856)	7,213
Unconditional promises to give	(26,732)	(84,632)
Prepaid expenses	(123,723)	62,294
Accounts payable and accrued expenses	(13,748)	(5,818)
Deferred revenue	12,789	(3,594)
Net cash provided by operating activities	329,317	274,941
Cash flows from investing activities:		
Purchases of property and equipment	(533,263)	(30,241)
Purchases of certificates of deposit	(2,015,861)	(13,638)
Purchases of investments	(16,363)	(6,513)
Net cash used by investing activities	(2,565,487)	(50,392)
Cash flows from financing activities:		
Collections of contributions restricted for capital campaign	2,714,799	666,307
Net increase in cash and cash equivalents	478,629	890,856
Cash and cash equivalents at beginning of year	1,981,979	1,091,123
Cash and cash equivalents at end of year	\$ 2,460,608	\$ 1,981,979
Reconciliation of cash and cash equivalents and restricted cash and cash equivalents reported within the statement of financial position to the statement of cash flows:		
Cash and cash equivalents	\$ 1,944,466	\$ 1,503,118
Restricted cash and cash equivalents	516,142	478,861
Cash and cash equivalents and restricted cash and cash equivalents reported on the statement of cash flows	\$ 2,460,608	\$ 1,981,979

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

1. Organization

Children's Advocacy Center of Collin County, Inc. (Center), a Texas non-profit organization, is classified by the Internal Revenue Service (IRS) as tax-exempt under Section 501(c)(3). The Center's mission is to provide safety, healing and justice for children victimized by abuse and neglect in our community. The Center offers a multi-disciplinary team approach where law enforcement, Texas Department of Family and Protective Services, prosecution, medical and mental health professionals work together as a team under one roof. The Center operates by bringing services to the child instead of the child going from place to place to tell their stories and get help. We provide the following core services: Forensic Interviews, Family Advocacy and Support Services, Therapeutic Counseling, Community Education and Child Protective Services. The Center operates on contributions received from individuals, businesses and civic organizations, and from special fundraising events. The Center also receives governmental grants, some of which are passed through national and state advocacy centers.

2. Summary of Significant Accounting Policies

Basis of Accounting and Financial Statement Presentation

The accompanying financial statements are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP).

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net assets without donor restrictions - Net assets not subject to donor-imposed stipulations. Net assets without donor restrictions may be designated for specific purposes by action of the board of directors.

Net assets with donor restrictions - Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a future period.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Center to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy. As of June 30, 2020 and 2019, no such net asset restrictions existed.

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

or by law. Expirations of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. Contributions with donor-imposed restrictions that are met in the same year as the contributions were received are reported as net assets without donor restrictions. Donor restrictions on contributions of property and equipment or contributions restricted for the purchase or construction of property expire when the assets are placed in service unless the donor explicitly stipulated otherwise.

Credit and Market Risk Concentrations

Financial instruments which are potentially subject to concentrations of credit risk consist principally of cash and cash equivalents, certificates of deposit, investments, grants receivable and unconditional promises to give. The Center places cash and cash equivalents and certificates of deposit, which at times may exceed the federally insured limits, with high credit quality financial institutions to minimize risk. As of June 30, 2020 the uninsured amounts totaled \$138,308. The Center has not experienced losses on such assets.

The Center's investments are subject to various risks, such as interest rate, credit and overall market volatility risks. Further, because of the significance of investments to the Center's financial position and the level of risk inherent in most investments, it is reasonably possible that changes in the values of the investments could occur in the near term and such changes could materially affect the amounts reported in the financial statements. Management is of the opinion that the diversification of its invested assets among the various asset classes should mitigate the impact of changes.

Unconditional promises to give are unsecured and are due from various donors. Government grants receivable are unsecured and are due from various grantors. The Center continually evaluates the collectability of unconditional promises to give and government grants receivable and maintains allowances as necessary.

At June 30, 2020 and 2019, approximately 96% and 97%, respectively, of government grants receivable were due from two agencies. At June 30, 2020 and 2019, approximately 68% and 51%, respectively, of pledges receivable were due from two donors.

The Center operates entirely within the Collin County, Texas area. Therefore, financial activities are subject to the economic conditions of the area. For the year ended June 30, 2020 and 2019, the Center received approximately 21% and 19% of its support and revenue from funds originating from federal, state and local government agencies, respectively. Continuation of such funding at current levels in future periods is subject to various factors such as economic conditions, compliance with grant provisions, potential new legislation and continued applicability of mission.

Children’s Advocacy Center of Collin County, Inc.
Notes to Financial Statements

Cash and Cash Equivalents

The Center considers highly liquid investments with an initial maturity of three months or less when purchased to be cash equivalents.

Certificates of Deposit

Certificates of deposit with original maturities greater than three months and remaining maturities less than one year are classified as current assets. The Center has three certificates of deposit with interest rates ranging from 0.25 to 1.73% maturing between May and June of 2021.

Investments

The Center’s investments consist of exchange traded funds and money market funds and are carried at fair value. Realized gains and losses are recorded as the difference between historical cost and fair value, and are shown on a net basis. Unrealized gains and losses are recorded for the change in fair value of investments between reporting periods.

Assets Restricted for Capital Campaign

During the year ended June 30, 2019, the Center initiated a capital campaign to identify and construct an additional facility in North Collin County. At June 30, 2020 and 2019, net assets restricted for the capital campaign include:

	2020	2019
Cash and cash equivalents	\$ 516,142	\$ 478,861
Certificates of deposit	2,000,000	-
Unconditional promises to give, net	3,758,473	2,035,558
Land	1,345,000	-
Construction in progress	90,656	-
	<u>\$ 7,710,271</u>	<u>\$ 2,514,419</u>

Property and Equipment

The Center capitalizes property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment are reported at cost. Donations of property and equipment are recorded as contributions at their estimated fair value on the date donated. Property and equipment are depreciated using the straight-line method over estimated useful lives of the assets, which range from 3 to 40 years.

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

Impairment of Long Lived Assets

The Center reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate the carrying value of an asset may not be recoverable from the estimated future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment included current operating results, trends and prospects and the effects of obsolescence, demand completion and other economic factors. There were no indications of asset impairment during the year ended June 30, 2020 and 2019.

Revenue Recognition

The Center recognizes contributions when cash, securities, other assets or an unconditional promise to give is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. All contributions are considered available for unrestricted use unless specifically restricted by the donor. Conditional promises to give, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

A portion of the Center's revenue is derived from cost-reimbursable federal contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. The Center was awarded cost reimbursable grants of \$353,694 that have not been recognized as revenue at June 30, 2020, because qualifying expenditures have not yet been incurred. The Center's costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the financial position or changes in net assets of the Center.

Donated goods and services are reflected as contributions at their estimated fair values at date of receipt. The Center recognizes contribution revenue for certain services received at the fair value of those services, provided those services create or enhance non-financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents expenses by function and natural classification. Certain costs are charged directly to the functions they benefit.

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

Other expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include building occupancy and depreciation, which are allocated on a square footage basis, as well as payroll costs, professional services, supplies, equipment, communication, education, travel, insurance, client assistance and miscellaneous which are allocated on the basis of estimates of time and effort.

Income Taxes

The Center is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code (IRC) and has not been classified as a private foundation as defined in the IRC. Income generated from activities unrelated to the Center's exempt purpose is subject to tax under IRC Section 511. The Center had no unrelated business income for the years ended June 30, 2020 and 2019. Accordingly, no provision has been made for federal income tax in the accompanying financial statements.

GAAP requires the evaluation of tax positions taken in the course of preparing the Center's tax return and recognition of a tax liability (or asset) if the Center has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Center and has concluded that as of June 30, 2020 and 2019, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

Estimates and Assumptions

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimated.

New Accounting Pronouncements

Changes to GAAP are established by the Financial Accounting Standards Board (FASB) in the form of accounting standards updates (ASUs) to the FASB's Accounting Standards Codification.

The Center considers the applicability and impact of all ASUs. ASUs not listed below were assessed and determined to be either not applicable or are expected to have minimal impact on the Center's financial position and changes in net assets.

In 2016, the FASB issued its leasing standard in ASU 2016-02, *Leases* for both lessees and lessors. Under its core principle, a lessee will recognize right-of-use assets and related lease liabilities on the statement of financial position for all lease arrangements with terms longer than 12 months. The pattern of expense recognition in the statement of activities will depend on a lease's classification. The standard takes effect for fiscal years beginning after December 15, 2021.

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

The Center is currently assessing the impact that adopting this new guidance will have on the financial statements.

Accounting Pronouncements Adopted

The Center adopted ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606) that replaces existing revenue recognition guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The entity should recognize revenue when (or as) the entity satisfies a performance obligation. The Center has adopted this ASU on July 1, 2019, using the modified retrospective basis.

The Center adopted ASU 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Made*. ASU 2018-08 addresses difficulty and diversity in practice among not-for-profit entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Topic 958, Not-for-Profit Entities or as exchanges (reciprocal transactions) subject to Topic 606 and (2) determining between conditional and unconditional contributions. The Center has adopted this ASU on July 1, 2019 using the modified retrospective basis.

There were no significant effects from the adoption of the standards described above and there will be no significant changes required going forward. The presentation and disclosures of revenue have been enhanced in accordance with the standards.

3. Investments

Fair Value Measurements

Under the Fair Value Measurements and Disclosures topic of the Accounting Standards Codification (ASC), disclosures are required about how fair value is determined for assets and liabilities and a hierarchy for which these assets and liabilities must be grouped is established, based on significant levels of inputs as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date; |
| Level 2 | Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; |

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

Level 3 Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates or assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy:

Money Market Funds

These investments are valued using \$1 for the net asset value (NAV).

Exchange Traded Funds

These investments are public investment vehicles using the net asset value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within level 1 of the valuation hierarchy.

The following table sets forth the Center's investments at estimated fair value as of June 30:

	2020	2019
Money market	\$ 2,997	\$ 8,166
Exchange traded funds	213,685	574,210
Mutual funds	380,529	-
	<u>\$ 597,211</u>	<u>\$ 582,376</u>

Investment income consists of the following for the years ended June 30:

	2020	2019
Interest and dividends	\$ 42,256	\$ 38,754
Unrealized gains	(1,528)	21,530
Investment fees	(3,623)	(4,866)
	<u>\$ 37,105</u>	<u>\$ 55,418</u>

Children’s Advocacy Center of Collin County, Inc.
Notes to Financial Statements

4. Other Receivables

Other receivables consist of the following at June 30:

	2020	2019
Event sponsorships	\$ 56,500	\$ -
Accrued interest	11,289	-
Miscellaneous	1,671	-
	\$ 69,460	\$ -

5. Government Grants Receivable

Government grants receivable consists of the following at June 30:

	2020	2019
Victims of Crime Act Grant	\$ 121,199	\$ 107,670
Other Victim Assistance Grant	8,688	2,442
CAC of Texas, Inc. Grant	79,283	53,344
Other	-	2,858
	\$ 209,170	\$ 166,314

6. Unconditional Promises to Give

Unconditional promises to give consist of the following at June 30:

	2020	2019
Unconditional promises to give	\$ 4,125,377	\$ 2,397,605
Less: allowance for doubtful pledges	(82,122)	(39,145)
	4,043,255	2,358,460
Less: unamortized discount	(24,455)	(94,940)
	\$ 4,018,800	\$ 2,263,520
Due in one year or less	\$ 1,419,204	\$ 689,438
Due from one year to five years	2,599,596	1,574,082
	\$ 4,018,800	\$ 2,263,520

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

Reconciliation to statements of financial position:

	<u>2020</u>	<u>2019</u>
Unconditional promises to give, net	\$ 75,039	\$ 60,103
Unconditional promises to give, net - long-term	185,288	167,859
Unconditional promises to give, net - restricted for capital campaign	<u>3,758,473</u>	<u>2,035,558</u>
Total unconditional promises to give, net	<u>\$ 4,018,800</u>	<u>\$ 2,263,520</u>

At June 30, 2020 and 2019, the discount rate utilized in computing the discount was 0.29% and 1.76%, respectively.

7. Property and Equipment

Property and equipment consist of the following at June 30:

	<u>2020</u>	<u>2019</u>
Land	\$ 700,000	\$ 700,000
Building	4,632,681	4,632,681
Building improvements	2,689,596	2,689,596
Furniture and equipment	1,174,129	1,094,083
Software	<u>33,130</u>	<u>33,130</u>
	9,229,536	9,149,490
Less: accumulated depreciation	<u>(4,083,449)</u>	<u>(3,819,151)</u>
	<u>\$ 5,146,087</u>	<u>\$ 5,330,339</u>

Depreciation expense for the years ended June 30, 2020 and 2019 was \$264,298 and \$262,903, respectively.

Children’s Advocacy Center of Collin County, Inc.

Notes to Financial Statements

8. In-kind Contributions

In-kind contributions consist of the following at June 30:

	2020	2019
Clinical and social service interns	\$ 494,609	\$ 417,294
Holiday toys and gifts	161,147	121,254
School supplies	56,241	107,819
Land	943,573	-
Capitalized construction services	38,866	-
Clothing	31,016	82,772
	<u>\$ 1,725,452</u>	<u>\$ 729,139</u>

9. Coronavirus Aid, Relief, and Economic Security Act and Other Coronavirus Events

In March 2020, the World Health Organization recognized the novel strain of coronavirus, COVID-19, as a pandemic and recommended containment and mitigation measures worldwide. The coronavirus outbreak has caused business disruption through mandated closings of non-essential businesses and severely restricted the level of economic activity worldwide. The Center has adjusted operational plans to protect the employees and individuals served while still meeting client and family needs for essential services. The Center has not experienced a decline in donations or pledge payments to date. The Center continues to closely monitor the impact of COVID-19 on all aspects of our business. Given the uncertainty of the spread and duration of the coronavirus, the related financial impact to the Center, if any, cannot be determined at this time.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES) was signed into law. In April 2020, the Center entered into an unsecured forgivable loan agreement (PPP Loan) in the amount of \$180,000, with a bank pursuant to the Paycheck Protection Program (PPP), which is sponsored by the Small Business Administration, and is part of the CARES Act. The Center used all of the proceeds to make eligible payments and expects all of the loan will be forgiven. The Center has elected to account for the PPP Loan as a conditional grant in accordance with Financial Accounting Standards Board Accounting Standard Codification Topic 958. As such, the portion received and spent on allowable expenditures during the year ended June 30, 2020 totaling \$180,000 has been recognized as government grant revenue on the accompanying statement of activities.

Children’s Advocacy Center of Collin County, Inc.

Notes to Financial Statements

10. Net Assets With Donor Restrictions

Net assets with donor restrictions consist of amounts restricted by donors for the following purposes at June 30:

	<u>2020</u>	<u>2019</u>
Capital campaign	\$ 7,710,271	\$ 2,498,221
Programs	<u>68,418</u>	<u>28,409</u>
	<u>\$ 7,778,689</u>	<u>\$ 2,526,630</u>

11. Leases

The Center has a noncancelable lease agreement for the satellite therapy clinic located in McKinney, Texas ending January 31, 2021. The Center also leases office equipment under noncancelable lease agreements ending in 2025. Future minimum payments under these lease agreements are as follows for the years ending June 30:

2021	\$ 49,276
2022	49,276
2023	16,360
2024	10,908
2025	<u>5,454</u>
Total	<u>\$ 131,274</u>

The Center leases office space in its building to partnering agencies under cancelable operating leases. Rent (including reimbursements for utility costs) from partnering agencies for the years ended June 30, 2020 and 2019 totaled \$487,725 and \$482,382, respectively. One tenant represents approximately 86% of total rent revenue.

12. Employee Benefit Plan

The Center has a 401(k) plan for eligible employees. For the years ended June 30, 2020 and 2019, the Center matched employee contributions up to 3% of the employee’s salary. The Center’s contributions totaled \$76,968 and \$67,231 for the years ended June 30, 2020 and 2019, respectively.

Children’s Advocacy Center of Collin County, Inc.
Notes to Financial Statements

13. Commitments

During the year ended June 30, 2020 the Center entered into contracts for construction of a new facility. At June 30, 2020 unpaid commitments under these contracts totaled \$225,090. These commitments are expected to be paid within one year.

14. Liquidity and Availability of Resources

The Center’s financial assets available within one year of the statement of financial position date for general expenditure are as follows as of June 30:

	2020	2019
Cash and cash equivalents	\$ 2,460,608	\$ 1,981,979
Certificates of deposit	2,720,692	704,831
Investments	597,211	582,376
Other receivables	69,460	-
Government grants receivable	209,170	166,314
Unconditional promises to give, net	4,018,800	2,263,520
 Total financial assets	 10,075,941	 5,699,020
 Less amounts not available for general expenditures within one year:		
Assets restricted for capital campaign:		
Cash and cash equivalents	(516,142)	(478,861)
Certificates of deposit	(2,000,000)	-
Unconditional promises to give, net	(3,758,473)	(2,035,558)
Other unconditional promises to give - due after one year, net	(185,288)	(167,859)
 Total financial assets available to meet cash needs for general expenditures within one year	 \$ 3,616,038	 \$ 3,016,742

The Center manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stabilities, maintaining adequate liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

15. Subsequent Events

The Center evaluated subsequent events after the statement of financial position date of June 30, 2020 through the date the financial statements were available to be issued, and concluded that no additional disclosures are required.



Children's Advocacy Center of Collin County, Inc.

**Financial Statements
June 30, 2019 and 2018**

Children's Advocacy Center of Collin County, Inc.

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Independent Auditors' Report

To the Board of Directors of
Children's Advocacy Center of Collin County, Inc.

We have audited the accompanying financial statements of Children's Advocacy Center of Collin County, Inc., (a nonprofit organization) which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years 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 U.S. generally accepted accounting principles; 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. 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 Children's Advocacy Center of Collin County, Inc. as of June 30, 2019 and 2018 and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Sutton Frost Cary

A Limited Liability Partnership

Arlington, Texas
January 16, 2020

Children's Advocacy Center of Collin County, Inc.
Statements of Financial Position
June 30, 2019 and 2018

	2019	2018
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,503,118	\$ 1,091,123
Certificates of deposit	704,831	691,193
Investments	582,376	554,333
Government grants receivable	166,314	173,527
Unconditional promises to give, net	60,103	47,743
Prepaid expenses	136,975	199,269
Total current assets	3,153,717	2,757,188
Noncurrent assets:		
Unconditional promises to give, net - long-term	167,859	109,470
Assets restricted for capital campaign:		
Cash and cash equivalents	478,861	-
Unconditional promises to give, net	2,035,558	-
Property and equipment, net	5,330,339	5,563,001
Total assets	\$ 11,166,334	\$ 8,429,659
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 81,298	\$ 87,116
Deferred revenue	61,474	65,068
Total current liabilities	142,772	152,184
Net assets:		
Without donor restrictions	8,496,932	8,232,874
With donor restrictions	2,526,630	44,601
Total net assets	11,023,562	8,277,475
Total liabilities and net assets	\$ 11,166,334	\$ 8,429,659

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statement of Activities
Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions	\$ 1,543,917	\$ 2,742,965	\$ 4,286,882
In-kind contributions	729,139	-	729,139
Texas Children's Advocacy Center	322,126	-	322,126
Government grants	1,279,845	-	1,279,845
Special events (net of direct costs of \$626,988)	902,886	-	902,886
Rent from partner agencies	482,382	-	482,382
Net investment income	55,418	-	55,418
Other	123,372	-	123,372
Net assets released from restrictions	248,241	(248,241)	-
Total support and revenue	5,687,326	2,494,724	8,182,050
Expenses:			
Program services	4,168,689	-	4,168,689
Management and general	429,364	-	429,364
Fundraising	825,215	-	825,215
Total expenses	5,423,268	-	5,423,268
Change in net assets from operations	264,058	2,494,724	2,758,782
Bad debt loss	-	(12,695)	(12,695)
Change in net assets	264,058	2,482,029	2,746,087
Net assets, beginning of year	8,232,874	44,601	8,277,475
Net assets, end of year	\$ 8,496,932	\$ 2,526,630	\$ 11,023,562

See notes to financial statements.

Children’s Advocacy Center of Collin County, Inc.
Statement of Activities
Year Ended June 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions	\$ 1,203,879	\$ 55,441	\$ 1,259,320
In-kind contributions	723,483	-	723,483
Texas Children's Advocacy Center	335,506	-	335,506
Government grants	1,086,976	-	1,086,976
Special events (net of direct costs of \$791,395)	671,730	-	671,730
Rent from partner agencies	451,035	-	451,035
Net investment income	28,886	-	28,886
Other	131,913	-	131,913
Net assets released from restrictions	90,340	(90,340)	-
Total support and revenue	4,723,748	(34,899)	4,688,849
Expenses:			
Program services	3,737,079	-	3,737,079
Management and general	424,510	-	424,510
Fundraising	650,399	-	650,399
Total expenses	4,811,988	-	4,811,988
Change in net assets	(88,240)	(34,899)	(123,139)
Net assets, beginning of year	8,321,114	79,500	8,400,614
Net assets, end of year	\$ 8,232,874	\$ 44,601	\$ 8,277,475

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statement of Functional Expenses
Year Ended June 30, 2019

	Program Services	Management and General	Fundraising	Total
Payroll costs	\$ 2,519,110	\$ 353,280	\$ 514,841	\$ 3,387,231
Professional services	57,252	26,080	34,186	117,518
Building occupancy	253,423	8,705	6,533	268,661
Supplies	18,397	6,015	2,972	27,384
Equipment	49,087	2,933	2,390	54,410
Communication	48,240	3,756	6,162	58,158
Education	65,732	6,177	2,501	74,410
Travel	28,638	3,645	6,391	38,674
Insurance	47,093	3,339	2,428	52,860
Depreciation	239,761	13,149	9,993	262,903
Client services	89,314	-	-	89,314
Client assistance - in-kind	729,139	-	-	729,139
Direct costs of special events	-	-	626,988	626,988
Capital Campaign	-	-	203,640	203,640
Miscellaneous	23,503	2,285	33,178	58,966
Total expense by function	4,168,689	429,364	1,452,203	6,050,256
Less expenses included with revenues on the statement of activities - Direct costs of special events	-	-	(626,988)	(626,988)
Total expenses included in the expense section on the statement of activities	<u>\$ 4,168,689</u>	<u>\$ 429,364</u>	<u>\$ 825,215</u>	<u>\$ 5,423,268</u>

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statement of Functional Expenses
Year Ended June 30, 2018

	Program Services	Management and General	Fundraising	Total
Payroll costs	\$ 2,175,643	\$ 342,524	\$ 442,526	\$ 2,960,693
Professional services	81,473	37,537	49,032	168,042
Building occupancy	181,739	7,023	5,601	194,363
Supplies	17,834	3,329	2,415	23,578
Equipment	41,729	3,155	3,905	48,789
Communication	41,820	2,769	5,497	50,086
Education	53,470	5,666	3,734	62,870
Travel	28,086	2,747	5,234	36,067
Insurance	46,308	3,438	2,520	52,266
Depreciation	242,088	13,387	10,179	265,654
Client services	82,759	-	-	82,759
Client assistance - in-kind	723,483	-	-	723,483
Direct costs of special events	-	-	791,395	791,395
Capital Campaign	-	-	84,317	84,317
Miscellaneous	20,647	2,935	35,439	59,021
Total expense by function	3,737,079	424,510	1,441,794	5,603,383
Less expenses included with revenues on the statement of activities - Direct costs of special events	-	-	(791,395)	(791,395)
Total expenses included in the expense section on the statement of activities	\$ 3,737,079	\$ 424,510	\$ 650,399	\$ 4,811,988

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.
Statements of Cash Flows
Years Ended June 30, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ 2,746,087	\$ (123,139)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	262,903	265,654
Realized and unrealized gains on investments	(21,530)	(19,774)
Bad debt loss	12,695	-
Allowance for doubtful pledges	8,464	5,097
Change in discount on unconditional promises to give	90,280	(18)
Contributions restricted for capital campaign	(2,799,421)	-
Changes in operating assets and liabilities:		
Government grants receivable	7,213	(46,837)
Unconditional promises to give	(84,632)	(50,966)
Prepaid expenses	62,294	(119,346)
Accounts payable and accrued expenses	(5,818)	45,416
Deferred revenue	(3,594)	12,638
	274,941	(31,275)
Net cash provided (used) by operating activities		
Cash flows from investing activities:		
Purchases of property and equipment	(30,241)	-
Purchases of certificates of deposit	(13,638)	(236,718)
Purchases of investments	(6,513)	(4,550)
	(50,392)	(241,268)
Net cash used by investing activities		
Cash flows from financing activities:		
Collections of contributions restricted for capital campaign	666,307	-
	666,307	-
Net increase (decrease) in cash and cash equivalents	890,856	(272,543)
Cash and cash equivalents at beginning of year	1,091,123	1,363,666
Cash and cash equivalents at end of year	\$ 1,981,979	\$ 1,091,123
Reconciliation of cash and cash equivalents and restricted cash and cash equivalents reported within the statement of financial position to the statement of cash flows:		
Cash and cash equivalents	\$ 1,503,118	\$ 1,091,123
Restricted cash and cash equivalents	478,861	-
	\$ 1,981,979	\$ 1,091,123
Cash and cash equivalents and restricted cash and cash equivalents reported on the statement of cash flows	\$ 1,981,979	\$ 1,091,123

See notes to financial statements.

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

1. Organization

Children's Advocacy Center of Collin County, Inc. (Center), a Texas non-profit organization, is classified by the Internal Revenue Service (IRS) as tax-exempt under Section 501(c)(3). The Center's mission is to provide safety, healing and justice for children victimized by abuse and neglect in our community. The Center offers a multi-disciplinary team approach where law enforcement, Texas Department of Family and Protective Services, prosecution, medical and mental health professionals work together as a team under one roof. The Center operates by bringing services to the child instead of the child going from place to place to tell their stories and get help. We provide the following core services: Forensic Interviews, Family Advocacy and Support Services, Therapeutic Counseling, Community Education and Child Protective Services. The Center operates on contributions received from individuals, businesses and civic organizations, and from special fundraising events. The Center also receives governmental grants, some of which are passed through national and state advocacy centers.

2. Summary of Significant Accounting Policies

Basis of Accounting and Financial Statement Presentation

The accompanying financial statements are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP).

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net assets without donor restrictions - Net assets not subject to donor-imposed stipulations. Net assets without donor restrictions may be designated for specific purposes by action of the board of directors.

Net assets with donor restrictions - Net assets subject to donor stipulations that will be met by actions of the Center and/or the passage of time.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Center to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy. As of June 30, 2019 and 2018, no such net asset restrictions existed.

Children's Advocacy Center of Collin County, Inc.

Notes to Financial Statements

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law. Expirations of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. Contributions with donor-imposed restrictions that are met in the same year as the contributions were received are reported as net assets without donor restrictions. Donor restrictions on contributions of property and equipment or contributions restricted for the purchase or construction of property expire when the assets are placed in service unless the donor stipulated otherwise.

Credit and Market Risk Concentrations

Financial instruments which are potentially subject to concentrations of credit risk consist principally of cash and cash equivalents, certificates of deposit, investments, grants receivable and unconditional promises to give. The Center places cash and cash equivalents and certificates of deposit, which at times may exceed the federally insured limits, with high credit quality financial institutions to minimize risk. As of June 30, 2019 the uninsured amounts totaled \$59,850. The Center has not experienced losses on such assets.

The Center's investments are subject to various risks, such as interest rate, credit and overall market volatility risks. Further, because of the significance of investments to the Center's financial position and the level of risk inherent in most investments, it is reasonably possible that changes in the values of the investments could occur in the near term and such changes could materially affect the amounts reported in the financial statements. Management is of the opinion that the diversification of its invested assets among the various asset classes should mitigate the impact of changes.

Unconditional promises to give are unsecured and are due from various donors. Government grants receivable are unsecured and are due from various grantors. The Center continually evaluates the collectability of unconditional promises to give and government grants receivable and maintains allowances as necessary.

At June 30, 2019 and 2018, approximately 97% and 89%, respectively, of government grants receivable were due from two agencies. At June 30, 2019, approximately 51% of pledges receivable were due from two donors.

The Center operates entirely within the Collin County, Texas area. Therefore, financial activities are subject to the economic conditions of the area. For the year ended June 30, 2019 and 2018, the Center received approximately 19% and 30% of its support and revenue from funds originating from federal, state and local government agencies, respectively. Continuation of such funding at current levels in future periods is subject to various factors such as economic

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conditions, compliance with grant provisions, potential new legislation and continued applicability of mission.

Cash and Cash Equivalents

The Center considers highly liquid investments with an initial maturity of three months or less when purchased to be cash equivalents.

Certificates of Deposit

Certificates of deposit with original maturities greater than three months and remaining maturities less than one year are classified as current assets. The Center has three certificates of deposit with interest rates ranging from 2.0 to 2.25% maturing between May and June of 2020.

Investments

The Center's investments consist of exchange traded funds and money market funds and are carried at fair value. Realized gains and losses are recorded as the difference between historical cost and fair value, and are shown on a net basis. Unrealized gains and losses are recorded for the change in fair value of investments between reporting periods.

Assets Restricted for Capital Campaign

During the year ended June 30, 2019, the Center initiated a capital campaign to identify and construct an additional facility in North Collin County. At June 30, 2019, assets restricted for the capital campaign include gifts of cash totaling \$478,861 and unconditional promises to give totaling \$2,035,558, net of a discount to present value of \$84,861 and an allowance for doubtful pledges of \$12,695 (See Note 5).

Property and Equipment

The Center capitalizes property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment are reported at cost. Donations of property and equipment are recorded as contributions at their estimated fair value on the date donated. Property and equipment are depreciated using the straight-line method over estimated useful lives of the assets, which range from 3 to 40 years.

Impairment of Long Lived Assets

The Center reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate the carrying value of an asset may not be recoverable from the estimated future cash flows are less than the carrying value, an impairment loss is recognized

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equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment included current operating results, trends and prospects and the effects of obsolescence, demand completion and other economic factors. There were no indications of asset impairment during the year ended June 30, 2019.

Revenue Recognition

Contributions are generally recorded on receipt, unless evidence of an unconditional promise to give has been received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. All contributions are considered available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions to which they are subject are met.

Government grant revenue is recognized as contract terms are fulfilled. Cost reimbursement contracts are recognized as revenue when the allowable costs are incurred. Fees for contract services are recognized as revenue when the contracted services are performed.

Donated Goods and Services

Donated goods are reflected as contributions at their estimated fair values at date of receipt. Contributions of services are recorded at estimated fair value if the services received create or enhance nonfinancial assets or require specialized skills and would typically need to be purchased if not provided by donation. For the year ended June 30, 2019, contributed professional services and materials in the amount of \$417,294 and \$311,845, respectively, have been recognized as in-kind contributions and program expense in the statement of activities. For the year ended June 30, 2018, contributed professional services and materials in the amount of \$447,817 and \$275,666, respectively, have been recognized as in-kind contributions and program expense in the statement of activities.

Grants and Contracts

The Center receives grants and contracts from federal, state and local agencies, as well as private organizations, to be used for specific programs. For government grants and contracts, the excess of reimbursable expenditures over cash receipts is included in government grants receivable.

The Center's costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that the disallowance of costs, if any, would not be material to the financial position or changes in net assets of the Center.

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Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents expenses by function and natural classification. Certain costs are charged directly to the functions they benefit.

Other expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include building occupancy and depreciation, which are allocated on a square footage basis, as well as payroll costs, professional services, supplies, equipment, communication, education, travel, insurance, client assistance and miscellaneous which are allocated on the basis of estimates of time and effort.

Income Taxes

The Center is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code (IRC) and has not been classified as a private foundation as defined in the IRC. Income generated from activities unrelated to the Center's exempt purpose is subject to tax under IRC Section 511. The Center had no unrelated business income for the years ended June 30, 2019 and 2018. Accordingly, no provision has been made for federal income tax in the accompanying financial statements.

GAAP requires the evaluation of tax positions taken in the course of preparing the Center's tax return and recognition of a tax liability (or asset) if the Center has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Center and has concluded that as of June 30, 2019 and 2018, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

Estimates and Assumptions

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimated.

New Accounting Pronouncements

Changes to GAAP are established by the Financial Accounting Standards Board (FASB) in the form of accounting standards updates (ASUs) to the FASB's Accounting Standards Codification.

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The Center considers the applicability and impact of all ASUs. ASUs not listed below were assessed and determined to be either not applicable or are expected to have minimal impact on the Center's financial position and changes in net assets.

In 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606) which is a comprehensive new revenue recognition standard that will supersede existing revenue recognition guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The entity should recognize revenue when (or as) the entity satisfies a performance obligation. Not-for-profit entities must consider whether certain arrangements are fully or partially subject to Topic 606. Examples include, but are not limited to memberships, sponsorships, grants and contracts. Further, judgment is required to bifurcate transactions between contribution and exchange components. The effective date of ASU 2014-09 is for annual periods beginning after December 15, 2018 for the majority of not-for-profit organizations.

In 2018, the FASB issued ASU 2018-08 *Clarifying the Scope and Accounting Guidance for Contributions Received and Made* to address difficulty and diversity in practice among not-for-profit entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Topic 958, *Not-for-Profit Entities* or as exchanges (reciprocal transactions) subject to Topic 606 and (2) determining between conditional and unconditional contributions. This ASU applies to all entities that receive or make contributions. The term used in the presentation of financial statements to label revenue (for example, contribution, grant, donation) that is accounted for within Topic 958 is not a factor for determining whether an agreement is within the scope of that guidance. The standard is effective for annual periods beginning after December 15, 2018 for the majority of not-for-profit entities. The changes in this standard should generally be applied on a retrospective basis in the year that it is first applied.

In 2016, the FASB issued its leasing standard in ASU 2016-02, *Leases* for both lessees and lessors. Under its core principle, a lessee will recognize right-of-use assets and related lease liabilities on the statement of financial position for all lease arrangements with terms longer than 12 months. The pattern of expense recognition in the statement of activities will depend on a lease's classification. For not-for-profit organizations, the standard takes effect for fiscal years beginning after December 15, 2020.

The Center is currently assessing the impact that adopting this new guidance will have on the financial statements.

Accounting Pronouncements Adopted

In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*. The ASU amends the previous reporting model for nonprofit organizations and

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enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled “net assets without donor restrictions” and “net assets with donor restrictions”, (b) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (c) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (d) presenting investment return net of external and direct internal investment expenses, and (e) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The Center has adopted this ASU as of and for the year ended June 30, 2019 with retrospective application for the 2018 financial statements. The Center opted to not disclose liquidity and availability information for 2018 as permitted under the ASU in the year of adoption.

In November 2016, FASB issued ASU 2016-18, *Statement of Cash Flows: Restricted Cash*, which requires that the statement of cash flows explains the change during the year in total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning of year and end of year total amounts shown on the statement of cash flows. The Center has adopted this ASU as of and for the year ended June 30, 2019 with retrospective application for the 2018 financial statements.

3. Investments

Fair Value Measurements

Under the Fair Value Measurements and Disclosures topic of the Accounting Standards Codification (ASC), disclosures are required about how fair value is determined for assets and liabilities and a hierarchy for which these assets and liabilities must be grouped is established, based on significant levels of inputs as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date; |
| Level 2 | Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; |
| Level 3 | Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates or assumptions |

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related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy:

Exchange Traded Funds

These investments are public investment vehicles using the net asset value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within level 1 of the valuation hierarchy.

The following table sets forth the Center's investments at estimated fair value as of June 30:

	<u>2019</u>	<u>2018</u>
Exchange traded funds	\$ 582,376	\$ 554,333

Investment income consists of the following for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Interest and dividends	\$ 38,754	\$ 14,564
Realized and unrealized gains	21,530	19,774
Investment fees	(4,866)	(5,452)
	<u>\$ 55,418</u>	<u>\$ 28,886</u>

4. Governmental Grants Receivable

Government grants receivable consists of the following at June 30:

	<u>2019</u>	<u>2018</u>
Victims of Crime Act Grant	\$ 107,670	\$ 94,419
Other Victim Assistance Grant	2,442	12,701
CAC of Texas, Inc. Grant	53,344	60,006
Other	2,858	6,401
	<u>\$ 166,314</u>	<u>\$ 173,527</u>

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5. Unconditional Promises to Give

Unconditional promises to give consist of the following at June 30:

	2019	2018
Unconditional promises to give	\$ 2,397,605	\$ 179,859
Less: allowance for doubtful pledges	(39,145)	(17,986)
	2,358,460	161,873
Less: unamortized discount	(94,940)	(4,660)
	\$ 2,263,520	\$ 157,213
Due in one year or less	\$ 689,438	\$ 47,743
Due from one year to five years	1,574,082	109,470
	\$ 2,263,520	\$ 157,213

Reconciliation to statement of financial position:

	2019
Unconditional promises to give, net	\$ 60,103
Unconditional promises to give, net - long-term	167,859
Unconditional promises to give, net - restricted for capital campaign	2,035,558
Total unconditional promises to give, net	\$ 2,263,520

At June 30, 2019 and 2018, the discount rate utilized in computing the discount was 1.76% and 2.73%, respectively.

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6. Property and Equipment

Property and equipment consist of the following at June 30:

	2019	2018
Land	\$ 700,000	\$ 700,000
Building	4,632,681	4,632,681
Building improvements	2,689,596	2,689,596
Furniture and equipment	1,094,083	1,063,842
Software	33,130	33,130
	9,149,490	9,119,249
Less: accumulated depreciation	(3,819,151)	(3,556,248)
	\$ 5,330,339	\$ 5,563,001

Depreciation expense for the years ended June 30, 2019 and 2018 was \$262,903 and \$265,654, respectively.

7. Net Assets With Donor Restrictions

Net assets with donor restrictions consist of amounts restricted by donors for the following purposes at June 30:

	2019	2018
Capital campaign	\$ 2,498,221	\$ -
Programs	28,409	25,441
Salary and benefits	-	19,160
	\$ 2,526,630	\$ 44,601

8. Leases

The Center has a 3-year noncancelable office lease agreement for the satellite therapy clinic located in McKinney, Texas. Future minimum payments are as follows for the years ending June 30:

2020	\$ 33,815
2021	20,946
Total	\$ 54,761

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The Center leases office space in its building to partnering agencies under cancelable operating leases. Rent (including reimbursements for utility costs) from partnering agencies for the years ended June 30, 2019 and 2018 totaled \$482,382 and \$451,035, respectively. One tenant represents approximately 86% of total rent revenue.

9. Employee Benefit Plan

The Center has established a 401(k) plan for eligible employees. For the years ended June 30, 2019 and 2018, the Center matched employee contributions up to 3% of the employee’s salary. The Center’s contributions totaled \$67,231 and \$57,015 for the years ended June 30, 2019 and 2018, respectively.

10. Liquidity and Availability of Resources

The Center’s financial assets available within one year of the statements of financial position date for general expenditure are as follows:

Cash and cash equivalents	\$ 1,981,979
Certificates of deposit	704,831
Investments	582,376
Government grants receivable	166,314
Unconditional promises to give, net	<u>2,263,520</u>
Total financial assets	5,699,020
Less amounts not available for general expenditures within one year:	
Assets restricted for capital campaign:	
Cash and cash equivalents	(478,861)
Unconditional promises to give, net	(2,035,558)
Other unconditional promises to give - due after one year, net	<u>(167,859)</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,016,742</u>

The Center manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stabilities, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

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11. Subsequent Events

In August 2019, the Center entered into an agreement to purchase a tract of land for approximately \$400,000 in association with their capital campaign. In addition, the Center entered into a development management agreement to carry out certain duties regarding the administration and management of the design, development and construction of a project on the tract of land.

The Center evaluated subsequent events after the statement of financial position date of June 30, 2019 through the date the financial statements were available to be issued, and concluded that no additional disclosures are required.