

CHILD ADVOCATES, INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	2
Statements of Financial Position	3
Statements of Activities.....	4
Statements of Functional Expenses.....	5-6
Statements of Cash Flows	7
Notes to Financial Statements	8-13
Supplementary Schedule of Texas Casa, Inc. Grant Awards.....	14



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Child Advocates, Inc.
Houston, Texas

We have audited the accompanying statements of financial position of Child Advocates, Inc. (a non-profit corporation) as of December 31, 2008 and 2007, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Child Advocates, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards in the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Child Advocates, Inc. as of December 31, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles in the United States.

Our audits were performed for the purpose of forming an opinion on the basic financial statements of Child Advocates, Inc. as of December 31, 2008 and 2007. The accompanying schedule of Texas CASA, Inc. grant awards is presented for the purpose of complying with the provisions of the grants with Texas CASA, Inc. and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Harper & Pearson Company, P.C.

Houston, Texas
April 21, 2009

CHILD ADVOCATES, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2008 AND 2007

ASSETS	2008	(Restated) 2007
Cash and cash equivalents	\$ 496,287	\$ 402,830
Pledges and other receivables, net	793,719	651,196
Prepaid expenses	40,809	55,692
Book inventory	36,247	42,610
Property and equipment, at cost		
Furniture and equipment	440,780	423,997
Leasehold improvements	<u>5,746</u>	<u>5,746</u>
Property and equipment, gross	446,526	429,743
Accumulated depreciation	<u>(419,055)</u>	<u>(394,674)</u>
Property and equipment, net	27,471	35,069
Beneficial interest in Child Advocates Endowment, Inc.	<u>5,160,230</u>	<u>7,162,505</u>
TOTAL ASSETS	<u>\$ 6,554,763</u>	<u>\$ 8,349,902</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued liabilities	<u>\$ 124,763</u>	<u>\$ 81,576</u>
TOTAL LIABILITIES	<u>124,763</u>	<u>81,576</u>
 COMMITMENTS AND CONTINGENCIES		
NET ASSETS		
Unrestricted - Child Advocates	1,160,000	897,491
Unrestricted - Child Advocates Endowment, Inc.	<u>1,110,505</u>	<u>3,112,780</u>
Total unrestricted net assets	2,270,505	4,010,271
Temporarily restricted	109,770	208,330
Permanently restricted - Child Advocates Endowment, Inc.	<u>4,049,725</u>	<u>4,049,725</u>
TOTAL NET ASSETS	<u>6,430,000</u>	<u>8,268,326</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,554,763</u>	<u>\$ 8,349,902</u>

CHILD ADVOCATES, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

	2008			2007 (Restated)				
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES								
Contributions	\$ 1,046,723	\$ 185,979	\$ -	\$ 1,232,702	\$ 902,267	\$ 308,564	\$ -	\$ 1,210,831
Federal and state government grants	549,861	-	-	549,861	512,778	-	-	512,778
Special events and other revenue, net	1,622,246	-	-	1,622,246	1,418,795	-	-	1,418,795
Less direct donor benefits	(211,725)	-	-	(211,725)	(162,956)	-	-	(162,956)
Special events and other revenue, net	1,410,521	-	-	1,410,521	1,255,839	-	-	1,255,839
In-kind donations	1,402,850	-	-	1,402,850	992,100	-	-	992,100
Net change in beneficial interest in Child Advocates Endowment, Inc.	(1,729,995)	-	-	(1,729,995)	414,936	-	-	414,936
Interest and dividends	2,223	-	-	2,223	8,027	-	-	8,027
Assets released from restrictions	284,539	(284,539)	-	-	343,339	(343,339)	-	-
Total revenues	2,966,722	(98,560)	-	2,868,162	4,429,286	(34,775)	-	4,394,511
EXPENSES								
Community services	2,166,763	-	-	2,166,763	1,954,585	-	-	1,954,585
Professional education and training	1,910,725	-	-	1,910,725	1,386,047	-	-	1,386,047
Management and general	306,619	-	-	306,619	292,444	-	-	292,444
Fund raising	322,381	-	-	322,381	356,829	-	-	356,829
Total expenses	4,706,488	-	-	4,706,488	3,989,905	-	-	3,989,905
CHANGE IN NET ASSETS	(1,739,766)	(98,560)	-	(1,838,326)	439,381	(34,775)	-	404,606
NET ASSETS, Beginning of year, restated	4,010,271	208,330	4,049,725	8,268,326	3,570,890	243,105	4,049,725	7,863,720
NET ASSETS, End of year	\$ 2,270,505	\$ 109,770	\$ 4,049,725	\$ 6,430,000	\$ 4,010,271	\$ 208,330	\$ 4,049,725	\$ 8,268,326

See accompanying notes.

CHILD ADVOCATES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2008

	Community Services	Professional Education and Training	Management and General	Fund Raising	Total
Salaries	\$1,253,528	\$319,308	\$138,319	\$200,247	\$ 1,911,402
Employee Benefits	\$117,109	29,831	12,922	18,708	178,570
Payroll Taxes	\$93,601	23,843	10,328	14,952	142,724
Retirement	49,674	12,350	5,388	7,588	75,000
Total Salaries and Related Benefits	1,513,912	385,332	166,957	241,495	2,307,696
Accounting and Auditing	-	-	55,196	-	55,196
Awards and Gifts	4,210	-	-	-	4,210
Bad Debt Expense	-	-	8,861	-	8,861
Board Expenses	-	-	15,241	-	15,241
Community Awareness Project	-	128,346	-	-	128,346
Contract Services	35,466	1,935	4,714	5,195	47,310
Delivery Service	246	63	27	39	375
Depreciation	15,994	4,071	1,765	2,550	24,380
Development	-	-	-	13,269	13,269
Direct Mail	-	-	-	17,585	17,585
Dues and Subscriptions	4,948	1,260	545	790	7,543
General Operations	-	-	12,950	-	12,950
Human Resources	4,724	1,202	521	754	7,201
In-Kind Advertising	-	1,278,150	-	-	1,278,150
In-Kind Christmas Gifts	124,700	-	-	-	124,700
Insurance	16,451	4,187	1,814	2,625	25,077
Local Travel	60,225	49	1,163	1,773	63,210
Maintenance and Repair	17,868	4,548	1,971	2,850	27,237
Miscellaneous	3,301	1,866	808	5,921	11,896
Newsletter	-	13,720	2,744	1,830	18,294
Occupancy	123,377	57,282	24,235	15,423	220,317
Office Supplies	11,296	2,875	1,245	1,802	17,218
Postage	12,201	3,106	1,346	1,946	18,599
Program Events	133,397	-	-	-	133,397
Special Needs	43,492	-	-	-	43,492
Staff Training	19,756	5,029	2,179	3,151	30,115
Strategic Planning	-	-	-	-	-
Telephone	21,199	5,396	2,337	3,382	32,314
Young Professionals	-	12,308	-	-	12,308
Total Expenses	\$ 2,166,763	\$ 1,910,725	\$ 306,619	\$ 322,381	\$ 4,706,488

See accompanying notes.

CHILD ADVOCATES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Community Services	Professional Education and Training	Management and General	Fund Raising	Total
Salaries	\$ 1,102,484	\$ 273,693	\$ 147,596	\$ 194,833	\$ 1,718,606
Employee Benefits	107,794	26,760	14,431	19,050	168,035
Payroll Taxes	88,139	21,881	11,800	15,576	137,395
Retirement	<u>35,074</u>	<u>8,847</u>	<u>4,820</u>	<u>6,258</u>	<u>55,000</u>
Total Salaries and Related Benefits	1,333,491	331,181	178,646	235,717	2,079,036
Accounting and Auditing	-	-	52,303	-	52,303
Awards and Gifts	1,698	-	-	-	1,698
Bad Debt Expense	-	-	3,200	-	3,200
Board Expenses	-	-	8,663	-	8,663
Community Awareness Project	-	110,325	-	-	110,325
Contract Services	16,799	968	1,979	144	19,890
Delivery Service	219	55	29	39	342
Depreciation	15,255	3,789	2,044	2,697	23,785
Development	-	-	-	20,440	20,440
Direct Mail	-	-	-	13,269	13,269
Dues and Subscriptions	4,248	1,055	569	751	6,623
General Operations	-	-	4,017	-	4,017
Human Resources	3,222	800	432	570	5,024
In-Kind Advertising	-	836,050	-	48,950	885,000
In-Kind Christmas Gifts	107,100	-	-	-	107,100
Insurance	16,763	4,163	2,245	2,963	26,136
Local Travel	55,431	80	1,522	1,852	58,885
Maintenance and Repair	17,905	4,447	2,399	3,166	27,915
Miscellaneous	11,330	2,814	1,518	2,003	17,665
Newsletter	-	16,660	3,331	2,221	22,213
Occupancy	120,351	55,877	23,640	15,044	214,912
Office Supplies	5,758	1,430	772	1,014	8,974
Postage	8,311	2,064	1,113	1,469	12,957
Program Events	135,580	-	-	-	135,580
Special Needs	75,562	-	-	-	75,562
Staff Training	9,557	2,374	1,280	1,690	14,901
Strategic Planning	-	-	597	-	597
Telephone	16,005	3,975	2,144	2,830	24,953
Young Professionals	<u>-</u>	<u>7,940</u>	<u>-</u>	<u>-</u>	<u>7,940</u>
Total Expenses	<u>\$ 1,954,585</u>	<u>\$ 1,386,047</u>	<u>\$ 292,444</u>	<u>\$ 356,829</u>	<u>\$ 3,989,905</u>

See accompanying notes.

CHILD ADVOCATES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (1,838,326)	\$ 404,606
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Marketable securities contributions received	-	(20,784)
Depreciation	24,380	23,785
Change in beneficial interest in Child Advocates Endowment, Inc.	1,729,995	(414,936)
Change in operating assets and liabilities:		
Pledges and other receivables, net	129,757	28,001
Prepaid expenses	14,883	71,816
Book inventory	6,363	11,164
Accounts payable and accrued liabilities	43,187	(12,904)
Total adjustments	1,948,565	(313,858)
Net cash provided by operating activities	110,239	90,748
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of marketable securities	-	20,784
Purchase of property and equipment	(16,782)	(17,152)
Net cash (used) provided by investing activities	(16,782)	3,632
NET INCREASE IN CASH AND CASH EQUIVALENTS	93,457	94,380
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	402,830	308,450
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 496,287	\$ 402,830

NOTE A BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Child Advocates, Inc, (the Organization), a Texas not-for-profit corporation, provides educational resources and information regarding mental health, physical health and well-being of children and family units in Harris County, Texas. The Organization mobilizes court appointed volunteers to break the vicious cycle of child abuse. The Organization speaks up for abused children who are lost in the system and guides them into safe environments where they can thrive. Trained volunteers serve as guardian ad litem and work in tandem with juvenile court judges, attorneys, case workers, parents, foster parents, teachers, physicians, and therapists to ensure that the best interests of the child are met.

Volunteer Services - Many individuals served as trained court-appointed volunteer advocates. The hours spent by these volunteers do not meet the criteria to be recognized in the Organization's statement of activities. If the estimated value of these services had been recorded, contributions revenues and program expenses during 2008 and 2007 would have increased as disclosed in the following table, resulting in program expenses approximating 89% and 87% in 2008 and 2007, respectively, (unaudited) of total expenses each year.

	<u>2008</u>	<u>2007</u>
Volunteer hours (unaudited)	<u>50,362</u>	<u>47,019</u>
Value of volunteer hours (unaudited)	<u>\$ 982,563</u>	<u>\$ 882,547</u>

The Organization serves the community in the following major areas:

Education and Training - Programs to educate and train volunteers and employees about the services provided by the organization and how to provide them.

Community Services - Programs which provide child advocate services for the community through the court system, including diligent search, educational advocacy, family reunification, Life Book Project and volunteer services.

Child Advocates Endowment, Inc. - During 1992, Child Advocates Endowment, Inc. (the Endowment) was formed, primarily for the benefit of and to provide financial support to the Organization. The Endowment has a separate board of directors and the Organization does not exercise control over the Endowment, therefore consolidated financial statements are not required. Instead, the Organization records as an asset, its beneficial interest in the Endowment equal to the book value of the net assets of the Endowment. The assets of Endowment are comprised primarily of cash and marketable securities which are reported at fair value.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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 estimates.

NOTE A BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Concentrations of Credit Risk - Financial instruments, which subject the Organization to concentrations of credit risk, consist principally of cash and cash equivalents, pledges and other receivables. The Organization places its cash and cash equivalents with high credit quality financial institutions in the United States. At times, deposits with these financial institutions may exceed insured limits; however, these amounts typically may be redeemed upon demand and, therefore, bear minimal risk. In monitoring this credit risk, the Organization periodically evaluates the stability of these financial institutions.

Generally, no collateral or other security is required to support receivables. An allowance for doubtful accounts is established and accounts written off as needed based upon factors surrounding the credit risk of specific contributors. At December 31, 2008 and 2007, all receivables are deemed to be collectible; therefore no allowance account has been established. At December 31, 2007, pledges from two donors represented 12% of pledges and other receivables.

Cash and Cash Equivalents - For the purposes of the statement of cash flows, cash and cash equivalents includes demand deposits and highly liquid investments with maturity dates of less than three months.

Book Inventory - Inventory consists of copies of a book prepared as part of the Children and the People of the Court book project and is recorded at cost.

Property and Equipment - Property and equipment in excess of \$500 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over estimated useful lives of the assets ranging from three to thirty years. Leasehold improvements are amortized over the lives of the respective leases or the service lives of the improvements, whichever is shorter.

Financial Statement Presentation - Information regarding the financial position and activities of the Organization is reported in three categories as follows:

Unrestricted net assets - represent expendable funds available for operations which are not otherwise limited by donor restrictions.

Temporarily restricted net assets - consist of contributed funds subject to donor imposed restrictions related to a specific purpose or requiring a specific passage of time before the funds can be spent.

Permanently restricted net assets - are subject to irrevocable donor restrictions requiring the assets be maintained in perpetuity for the purpose of generating investment income to fund current operations. Permanently restricted net assets result from Child Advocates Endowment, Inc.

Contributions - Contributions are recorded when received or upon an unconditional promise to give from the donor. All contributions are considered to be available for unrestricted use unless restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support and an increase to the respective net asset class.

NOTE A BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Unconditional promises to give that are expected to be collected within one year are recorded at their realizable value as pledges receivable. Pledges receivable that are to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free interest rate applicable to the year in which the promise is received (3% at December 31, 2007). Amortization of the discount is included as contribution revenue. Conditional promises to give are not recorded until such time as the conditions are substantially met. There were no conditional promises to give at December 31, 2008 or 2007.

The Organization reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. Donors provided Christmas gifts to children in the amounts of \$124,700 and \$107,100 in 2008 and 2007, respectively. In-kind expenses in the same amounts are recorded as community services expense.

Donated Services - The Organization recognizes as revenues and expenses donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated services consist primarily of counseling and public relations services.

Advertising Expense - Advertising expense is recorded as incurred. Advertising expense for 2008 and 2007 totaled \$1,399,956 and \$998,128 including donated advertising amounting to \$1,278,150 and \$885,000 in 2008 and 2007, respectively.

Functional Expenses - The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Functional expenses which cannot readily be related to a specific program or supporting service are allocated among the various programs and supporting services benefited based upon salaries, hours worked, square footage, number of program staff or other appropriate allocation method.

Federal Income Tax - The Organization is exempt from federal income taxes under Internal Revenue Code Section 501(c) (3). However, the Organization is subject to taxes on unrelated business income. During 2008 and 2007, there was no unrelated business income.

Restatement - During 2008, the Organization determined that the receivable from the Endowment should be classified as unrestricted as the funds are immediately available upon request and are not restricted to support future periods or any other purposes. The financial statements for 2007 have been restated to increase unrestricted contributions and ending unrestricted net assets and decrease temporarily restricted contributions and ending temporarily restricted net assets by \$245,700 and to increase beginning unrestricted net assets and decrease beginning temporarily restricted net assets by \$230,441. There was no impact on total net assets or total change in net assets.

NOTE B PLEDGES AND OTHER RECEIVABLES, NET

Pledges and other receivables, net consist of the following:

	<u>2008</u>	<u>2007</u>
Pledges receivable in less than 1 year	\$ 54,816	\$ 130,902
Pledges receivable in one to five years	250	2,000
Receivable from Child Advocates Endowment, Inc.	698,271	476,141
Government grants receivable	<u>40,382</u>	<u>42,168</u>
	793,719	651,211
Less discount on long term pledges (3%)	<u>-</u>	<u>(15)</u>
	<u>\$ 793,719</u>	<u>\$ 651,196</u>

NOTE C TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

	<u>2008</u>	<u>(Restated) 2007</u>
Future periods	\$ 55,066	\$ 132,902
Advocacy university	-	35,000
Volunteer appreciation event	14,210	25,000
Special events to be held in the future	<u>40,494</u>	<u>15,428</u>
	<u>\$ 109,770</u>	<u>\$ 208,330</u>

NOTE D PERMANENTLY RESTRICTED NET ASSETS

Certain contributions to the Endowment are permanently restricted. The income earned on these contributions can be used for unrestricted operating purposes. The distribution policy is to distribute 4% of the lesser of 1) a rolling 24-month average of the total investment portfolio, or 2) the value of the investment portfolio at December 31. The Endowment awarded \$272,280 and \$245,700 to the Organization during 2008 and 2007, respectively. At December 31, 2008 and 2007, these amounts to be distributed are included in pledges and other receivables on the statement of financial position and in the net change in beneficial interest in Child Advocates Endowment, Inc. on the statement of activities.

NOTE E EMPLOYEE BENEFIT PLAN

The Organization has a defined contribution employee benefit plan which includes substantially all employees. Contributions to the plan by the Organization are discretionary. Contributions to the plan amounted to \$75,000 and \$55,000 during 2008 and 2007, respectively.

NOTE F OPERATING LEASES

The Organization leases office space under an operating lease. Total rent expense amounted to \$220,317 and \$214,912 for 2008 and 2007, respectively. Future annual payments are as follows:

2009	\$ 195,648
2010	207,756
2011	213,810
2012	<u>71,270</u>
	<u>\$ 688,484</u>

NOTE G FAIR VALUE MEASUREMENTS

Financial Instruments Recorded at Fair Value

SFAS No. 157 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. SFAS No. 157 clarifies the definition of exchange price as the price between market participants in an orderly transaction to sell an asset or transfer a liability in the market in which the reporting entity would transact for the asset or liability, and is the principal or most advantageous market for the asset or liability. The changes to current practice resulting from the application of this statement relate to the definition of fair value, the methods used to measure fair value, and the expanded disclosures about fair value measurements.

SFAS 157 specifies a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques are observable or unobservable. In accordance with SFAS 157, these inputs are summarized in the three broad levels listed below.

Level 1 – Quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. The Organization has no financial assets or liabilities in Level 1.

Level 2 – Other significant observable inputs (including quoted prices in active markets for similar assets or liabilities), or other inputs that are observable or can be corroborated by observable market data for substantially the full term of assets or liabilities. The Organization has no financial assets or liabilities in Level 2.

NOTE G FAIR VALUE MEASUREMENTS (CONTINUED)

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. The Organization has measured long-term pledges, amounting to \$55,066 at December 31, 2008, using Level 3 inputs.

For financial assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) SFAS 157 requires the following reconciliation.

Balance, December 31, 2007	\$ 132,902
Contributions included in earnings	70,748
Collections	<u>(148,584)</u>
 Balance, December 31, 2008	 <u><u>\$ 55,066</u></u>

NOTE H CONTINGENCIES

Amounts received from government and other grants require the fulfillment of certain conditions as set forth in the grant contracts. The Organization intends to fulfill the conditions of all grants, recognizing that failure to fulfill the conditions could result in the return of the funds to grantors. Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies. Any disallowed claims, including amounts already collected, could become a liability of the Organization. In management's opinion, disallowed claims, if any, would not have a material adverse effect on the Organization's financial position or results of operations.

CHILD ADVOCATES, INC.
SCHEDULE OF TEXAS CASA, INC. GRANT AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>Grant Number</u>	<u>Program or Award Amount</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Accrued or (Deferred) Revenue</u>
Texas CASA, Inc./CVC/OAG 07-08	CVC-08-31	\$ 156,411	\$ 104,806	\$ 104,806	\$ -
Texas CASA, Inc./CVC/OAG 08-09	CVC-09-34	154,752	38,721	51,628	12,907
Texas CASA, Inc./OVAG 07-08	OVAG-08-14	50,000	37,385	37,385	-
Texas CASA, Inc./VOCA 07-08	13576-08	162,472	81,128	81,128	-
Texas CASA, Inc./VOCA 08-09	13576-09	145,551	60,647	72,241	11,594
Texas CASA, Inc./WFACF 07-08	WFACF-08-05	20,000	10,306	10,306	-
Texas CASA, Inc./WFACF 09-13	WFACF-09-13	<u>20,000</u>	<u>8,338</u>	<u>10,050</u>	<u>1,712</u>
		<u>\$ 709,186</u>	<u>\$ 341,331</u>	<u>\$ 367,544</u>	<u>\$ 26,213</u>

See independent auditor's report.