RE: HSAB Grant and CDBG Grant 2026

We have requested **$50,000** through the HSAB Grant and **$25,000** through the CDBG Grant, for a combined total request of **$75,000**. When compared to our annual operating expenses of **$444,687** (as reflected in the proposed 2026 budget), these requests represent approximately:

- **8%** of our operating budget for the HSAB request, and
- **4%** for the CDBG request.

As detailed in the *Community Needs and Justification* section of our application, the demand for financial assistance and emergency services in San Marcos **significantly exceeds** the funding requested. Assistance requests have climbed substantially year over year, and current funding levels are insufficient to meet the level of community need.

Regarding the RFP Utility Assistance funds: The Salvation Army San Marcos was **contracted at the request of the City of San Marcos** to administer and distribute these utility assistance funds directly to eligible community members, ensuring timely support for households experiencing financial hardship.

Lisa Cruz

2-27-2026

Service Center Manager

City of San Marcos Community Development Block Grant
FY 2026-2027 Public Services Application

I. Summary Information

Please spell out organization name and program name completely, without acronyms.

Applicant Organization: The Salvation Army San Marcos

Contact Name, Title: Lisa Cruz, Service Center Manager Telephone: 512-754-8541

Contact E-Mail Address: lisa.cruz@uss.salvationarmy.org Website: salvationarmytexas.org

Mailing Address: 1346 Thorpe Lane Ste B, San Marcos, Texas 78666

Do you have a location in San Marcos where people can walk in and ask questions about the program? If so, what is the address? 1346 Thorpe Lane Ste B, San Marcos, Texas 78666

Who is authorized to execute program documents? (Name, Title) Lt Colonel Art Penhale, Divisional Commander

Program Name: Emergency Assistance Programs

Amount of CDBG Funds Requested: $25,000

What percentage of the cost of this program is requested as funding through this application? 12.5%

II. Short Essay Questions

All questions must be answered. Please type your answers. Application evaluations will be based on but not necessarily limited to the criteria stated in each section.

Overview

1. Summarize the program for which funding is being requested, the services it provides, and the clients it serves.

The Salvation Army's Emergency Assistance Programs provide critical short-term support to individuals and families facing financial hardship, helping stabilize households and prevent utility disconnection, exacerbation of current medical conditions, severe lack of needed resources, and inability to obtain employment. These programs primarily focus on vulnerable populations that include low-income households, seniors, families with children, and individuals facing unexpected financial setbacks, who reside in San Marcos and are facing an immediate crisis. The Salvation Army's Emergency Assistance Programs include:

- **Utility Assistance:** Providing financial support to help households pay utility bills, ensuring families stay safe, warm in the winter, cool in the summer and housed.
- **Transportation Assistance:** Offering a one-time emergency transportation for individuals that need help with transportation to a shelter, rehab, home or for an employment opportunity.
- **Prescription Assistance:** Helping low-income individuals afford vital medications to manage their health.
- **Birth Certificate & ID Assistance:** Assisting with the process of obtaining essential identification documents to access government services, housing and employment opportunities.

- **Food Pantry & Snack Bags:** Distributing nutritious food to families facing food insecurity, along with providing snack bags for those in need.

- **Emergency Disaster Relief:** Offering immediate aid in times of crisis, including food, water, and clean-up supplies for disaster-stricken individuals and families.

Community Need and Justification –20 points

Evaluation: documentation and justification of the need for the program in the City of San Marcos.

1. Describe in detail the need for this program in San Marcos.

The funding for this program is crucial for ensuring that vulnerable individuals and families can maintain access to essential services which are fundamental for health, safety, and overall well-being. Our emergency programs help alleviate the financial burden that comes with rising costs, particularly for low-income households, elderly individuals, single parents and those experiencing temporary hardship. By providing these types of assistance, these programs prevent utility shut offs, reduce the stress and health risks associated with living without essential services, and allow families to focus on other critical needs, ultimately contributing to their stability and quality of life.

2. Has the need for this program been increasing in recent years?

The Salvation Army has seen a 60% increase in requests for assistance over the past year. Due to the increase in the cost of living along with unexpected emergencies, we are seeing more people coming to our doors, calling our office and being referred by other agencies for assistance. The need has been so great that we ran out of funding in January 2026 and had to put a hold on providing utility assistance until further funding is acquired. Last year in January we had 250 requests for assistance and in January 2026 this increased to over 400 requests per month.

Implementation –15 points

Evaluation:

- *The application demonstrates that resources needed to manage the proposed program are available and ready.*
- *Applicant has clearly defined objectives focusing on results and measurable outcomes vs. only program activities descriptions and numbers served.*
- *Past performance of programs funded by CDBG has met expectations.*

1. Are all resources in place to be able to implement this program? If not, what is missing?

We currently have accessible office space needed for confidential client consultations, program administration, and record keeping. Additionally, our operational resources include computers, secure data management systems, telephones, internet access, and office supplies to maintain efficient service delivery. We have trained staff and volunteers who assess client needs, determine eligibility, coordinate assistance, and provide case management. Our office can accommodate several clients at a time with several smaller rooms for privacy during the intake process.

Our objective is to reduce the number of households experiencing utility shutoffs due to financial hardship by providing a minimum of 90% prevention of utility disconnections, helping vulnerable households maintain safe, stable living conditions during financial crises; to provide supplemental support preventing hardships associated with lack of medication access, transportation, ID replacement and clothing for 15-25% of our clients.

Programs have consistently provided immediate relief, promoted stability, and strengthened vulnerable households. Grant funds have primarily supported emergency utility assistance, prescription aid, transportation support, identification replacement, and clothing for employment. Services prevented crises from escalating into homelessness, health emergencies, or prolonged financial instability.

2. What specific, measurable outcomes or results do you hope to achieve with this program?

We will serve households in crisis and assist an estimated 90–100 households per month through emergency financial support, including utilities, prescriptions, transportation, identification replacement, and clothing for employment.

We will maintain accountability and efficiency tracking services and outcomes for 100% of assisted households and process eligible assistance requests within 1–2 business days to ensure timely support.

IMPACT AND COST EFFECTIVENESS –20 POINTS

Evaluation:

- *impact on the identified need*
- *implementation costs compared to impact*
- *use of available resources (financial, staff, volunteer)*
- *impact compared to other applicants*

1. Programs can provide value by deeply impacting the lives of a few, with effects that may ripple through generations, or by providing smaller but meaningful impact to a larger group. Describe in detail the impact this program will have on the identified need and on San Marcos residents.

The Emergency Assistance Program directly addresses the growing financial strain faced by many San Marcos residents due to rising housing costs, utility expenses, healthcare needs, and other essential living expenses. Even short-term financial setbacks can quickly escalate into utility disconnections, housing instability, and health risks. This program helps bridge those gaps by providing immediate, targeted financial support that prevents crises from worsening.

The program also supports overall community well-being by reducing financial stress and improving household stability. Assistance with prescriptions, transportation, identification replacement, and essential clothing helps individuals maintain employment, access healthcare, and participate fully in community life. These supports contribute to improved self-sufficiency and reducing barriers that can perpetuate cycles of financial hardship.

2. Briefly describe other funding sources, volunteers, or in-kind donations that will be used with this program.

In addition to grant funding, the program is supported through a combination of community donations, volunteer engagement, and in-kind contributions from the San Marcos Walmart, Hays County Food Bank and private donors. Financial support from local private donors, churches, businesses, and seasonal fundraising efforts helps supplement emergency assistance funds and ensures continued responsiveness to community needs.

Community Support – 15 points

Evaluation:

- *A minimum of three letters of reference that indicate strong local support for the program and the agency's ability to implement it as described in the application. Letters must be in support of the specific program requesting funding, not the agency as a whole. Letters will preferably be from San Marcos residents as well as direct clients of the program.*
- *Evidence that volunteers play a vital role in the program or agency's operation.*
- *Evidence that board members are actively involved in and supportive of the agency*

1. What actions do Board members take to support the programs of the agency?

Board members provide strategic oversight to ensure programs remain mission-focused, financially responsible, and responsive to community needs. They also actively support fundraising efforts by cultivating donor relationships and promoting giving opportunities. They serve as ambassadors for The Salvation Army by participating in events, outreach activities, and strategic planning initiatives that help strengthen program visibility and effectiveness. When needed, they also with office duties and food pantry.

2. Briefly describe the number and role of volunteers in the program or agency's operation.

We currently have seven regular volunteers who serve in different capacities that include answering and returning phone calls, receiving and processing donations, filing and issuing mail, picking up food for weekly food pantry, assembling and issuing food boxes, issuing food bags to unhoused, setting up and serving at events, gift wrapping and distributing gifts for annual Angel Tree program.

Council Priorities - 20 points

1. How long has this program served San Marcos residents? (10 points if at least 2 years)

   We have served San Marcos residents for the past 19 years.

2. In what ways does your agency actively conduct outreach to engage San Marcos residents in its programs and services? How will San Marcos residents access those services? (up to 10 points)

Our outreach efforts include partnerships with the local Homeless Coalition, faith-based organizations including First Baptist Church and First Presbyterian Church, also San Marcos Housing Authority, healthcare providers such as Mental Health Court Outreach, and community groups such as Texas State Student Involvement & Engagement help with outreach and identifying individuals and families experiencing financial hardship.

Risk - 10 points

1. How many years' experience does the agency have in implementing a program of this size and complexity? (5 points if more than 5 years)

The Salvation Army in San Marcos has 19 years of experience implementing community service through our Emergency Assistance Programs.

2. What percentage of the program's funding is non-City? (5 points if at least 50%)

87.5%

III. Program Beneficiaries

Type of Public Service (choose all that apply)

__X__ 05A Senior Services

____ 05B Handicapped Services

____ 05C Legal Services

____ 05D Youth Services

__X__ 05E Transportation Services

____ 05F Substance Abuse Services

____ 05G Battered and Abused Spouses Services

____ 05H Employment Training

____ 05I Crime Awareness

____ 05J Fair Housing Activities

____ 05K Tenant/Landlord Counseling

____ 05L Child Care Services

____ 05M Health Services

____ 05N Abused and Neglected Children Services

____ 05O Mental Health Services

____ 05P Screening for Lead Paint/Lead Hazards

____ 05Q Subsistence Payments

____ 05R Homeownership Assistance (Not Direct)

__X__ Other: ______Prescription Assistance, ID and Birth Certificate Assistance, clothing____________________

Program Information

1. Program eligibility (please select one):
   a. ______ This is a new program.
   b. ___X__ This is an existing program that: (select one of the following)

      __X___ Has previously received CDBG funding and the amount requested for this year is the same or less than previous funding; or

      ______ will expand to serve more beneficiaries or to provide more services if the CDBG funding as requested is approved. *Please attach an analysis that details how the program or service will be expanded, how many new beneficiaries will be served by the expansion, and how this number was determined.*
2. Is there a fee to clients to participate in the program? ______ Yes ___X__ No

   If yes, please provide fee structure.
3. Describe the days and hours of operation of the program: _____Tuesday – Friday 9:00 A.M. – 4:00 P.M.

Applicant must be able to document that at least 51% of the beneficiaries have an annual income that is at or below 80% of the Area Median Income and are San Marcos residents.

A. PRESUMED BENEFIT: See definition above of "Presumed Benefit".

1. Will all of the program's beneficiaries be in a Presumed Benefit Category? ____ Yes or ___X_ No

   If "yes", list the categories: ____

   ____

2. How many persons in each presumed category are proposed to be assisted if funding is received?

Abused Children	Elderly Persons	Battered Spouses	Homeless Persons	Severely Disabled Adults	Illiterate Adults	Persons living with AIDS
NA	20+	NA	10+	5+	NA	NA

3. If this program was carried out the previous full program year (10/1 – 9/30), how many persons were served in each presumed category:

Abused Children	Elderly Persons	Battered Spouses	Homeless Persons	Severely Disabled Adults	Illiterate Adults	Persons living with AIDS
NA	23	NA	13	15	NA	NA

B. BENEFICIARIES WHO ARE NOT CONSIDERED "PRESUMED"

1. How many persons are proposed to be assisted if funding is received? Approximately 100

2. If this program was carried out the previous program year (10/1 – 9/30), how many persons were served?

   171

2. How do you propose to document the income of the beneficiaries? (Check all that apply)

   _____ Evidence that the child is approved for free or reduced lunch

   _____ Evidence that the family lives in housing sponsored by the Housing Authority

   _____ Evidence that the family is WIC approved

   _____ Income documentation using one of the 3 HUD approved methods

   _____ Self-certification, with income verification required of 20% of certifications

   ___X__ Other, describe: TSA approved budget forms on application worksheet.

III. Projected Implementation Schedule with Performance Goals

Projected Start Date: **Projected Completion Date:**

___________Oct 1, 2026___________________ **________Setember 30, 2027________________**

Activity Description	Start Month/Year	End Month/Year	Performance Measurement Goal
Direct Assistance to Clients	10/01/2026	09/30/2027	Monthly Tracking Spreadsheet & Quarterly Reporting

IV. Organization Information

Background Information

1. Organization Type:

   __X__ 501(c) Non-Profit Corporation ____ Public Corporation ____ Government Entity

   Other: ____________________

2. Name and title of Board of Directors chair or president: __John Lyon Chairman of the Board__
3. How many years has your organization been in business? _19 Years_
4. Organization's Taxpayer Identification Number (EIN): _58-0660607_
5. Organization's Unique Entity Identifier Number (if available): SAM ID ____M2UDTKYEU744
6. Is organization currently registered in the federal System for Award Management (SAM)? __X___ Yes _____ No

Financial Information

1. What is the date of your fiscal year end? ___________September 30, 2027___________
2. Does your organization have a purchasing policy? __X___ Yes _____ No
3. Has your organization currently or within the past five years had any litigation that is pending or has been resolved? _____ Yes ___X__ No

   If "Yes", please attach a summary of the litigation and its status, including any outstanding judgments.

4. Has your organization filed a petition for bankruptcy or has a petition for bankruptcy been filed against your organization? _____ Yes ___X__ No

   If "Yes", please attach an explanation that includes the status.

5. During the last fiscal year, did your organization spend $750,000 or more in Federal financial assistance?

   _____ Yes ___X__ No

6. What level of financial review does your organization obtain from an independent source? Select from the following options:

   ____ Single Audit ____ Audited Financial Statement

   ____ Reviewed Financial Statement ____ Compiled Financial Statement

   ____ No independent review ___X_ Other (describe): Texas Divisional Headquarters Audit

7. What period was covered by your most recent financial review? ________March 2025________
8. Has your organization received City of San Marcos funding in the past two years? _X___ Yes ____ No

   If yes, please attach a short summary of the purpose and amount of City funding.

Personnel and Policies

1. Name and Title of your chief administrator _Lisa Cruz Service Center Manager_

   Number of years in this position? _____6 Years_____

2. Total number of current employees at all locations ___2 Employees 2 Volunteers___
3. Total number of current employees who will be involved in this project __2 Employees__ _____
4. Total number of new employees expected to be hired for the project ____0____

5. Does your organization have a personnel policy manual? __X__ Yes ____ No

   Does it include a procedure for filing grievances? __X__ Yes ____ No

   Does it include a non-discrimination clause? __X__ Yes ____ No

6. Does your organization maintain a written code or standards of conduct that governs the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds?

   __X__ Yes ____ No

7. Separation of duties for financial transactions regarding this project (respond with job title):

   a. Who will approve payment of incurred expenses? Texas Divisional Headquarters Regional Accountant Department

   b. Who will prepare the payment check? Texas Divisional Headquarters Regional Accountant Department

   c. Who will sign checks paying project expenses? Texas Divisional Headquarters Regional Accountant Department

   d. Who posts the transaction to your financial records? Texas Divisional Headquarters Regional Accountant Department

   e. Who reconciles monthly bank statements? Lisa Cruz San Marcos Center Manager

ACCESSIBILITY OF PROGRAMS AND SERVICES

1. Are all facilities to be served by the program ADA Accessible? __X__ Yes ____ No

2. Do you have a Section 504 (ADA) Self-Evaluation on file? ____ Yes __X__ No

3. How will you provide services to persons with Limited English proficiency? We have Spanish speaking staff. We can also reach out to Texas Divisional Headquarters for language support, and we also have access to an online language assistant.

INSURANCE, BONDING, AND WORKER'S COMPENSATION

1. Does your organization have liability insurance coverage? __X___Yes _____No

2. If yes, in what amount? Can provide COI

3. Does your organization pay worker's compensation in accordance with Federal and state laws?
   ___X__Yes _____ No _____ N/A

4. Does your organization have fidelity bond coverage for principal staff members who handle the organization's accounts? ___X__ Yes _____ No

5. Will vehicles owned by the organization be used in conjunction with the proposed project?
   _____ Yes ___X__ No

6. If yes, what level of liability insurance is maintained on the vehicles? NA

V. Conflicts of Interest (24 CFR 570.611; 24 CFR 85.36; and 24 CFR 84.42)

Two sets of conflict-of-interest provisions apply to activities carried out with CDBG funding. The first set, applicable to the procurement of goods and services by subrecipients *(funded applicants),* is the procurement regulation found in the *Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards as codified in Title 2, Part 200 of the Code of Federal Regulations.* The second set of provisions is located at 24 CFR 570.611(a)(2).

With respect to procurement activities, the subrecipient must maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. At a minimum, these standards must:

1. Require that no employee, officer, or agent may participate in the selection, award, or administration of a contract supported by federal funds if a real or apparent conflict would be involved. Such a conflict would arise when any of the following parties has a financial or other interest in the firm selected for an award:
    - An employee, officer, or agent of the subrecipient;
    - Any member of an employee's, officer's, or agent's immediate family;
    - An employee's, agent's, or officer's partner; or
    - An organization which employs or is about to employ any of the persons listed in the preceding sections.
2. Require that employees, agents, and officers of the subrecipient neither solicit nor accept gratuities, favors, or anything of value from contractors or parties to sub-agreements. However, subrecipients may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value.
3. Provide for disciplinary actions to be applied for any violation of such standards by employees, agents, or officers of the subrecipient.

With respect to all other CDBG-assisted activities, the general standard is that no employee, agent, or officer of the subrecipient who exercises decision-making responsibility with respect to CDBG funds and activities is allowed to obtain a financial interest in or benefit from CDBG activities, or have a financial interest in any contract, subcontract, or agreement regarding those activities or in the proceeds for the activities. Specific provisions include that:

- The requirement applies to any person who is an employee, agent, consultant, officer, or elected or appointed official of the City, a designated public agency, or a subrecipient, and to their immediate family members and business partners.
- The requirement applies to such persons during their tenure and for a period of one year after leaving the grantee or subrecipient organization.
- Upon written request, exceptions may be granted by HUD on a case-by-case basis.

CONFLICT OF INTEREST QUESTIONNAIRE

NOTE: For the purpose of this form, a "covered person" includes any person who is an employee, agent, consultant, officer or elected or appointed official of the City of San Marcos, your organization, or any designated public agency.

Name of Organization: _____The Salvation Army San Marcos____

1. Does your organization maintain a written code or standards of conduct that governs the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds?

   Yes ___X_____No _______ If "No" is checked, please explain how you will comply with this requirement:

   ____

2. Are any of your Board Members or employees that are responsible for carrying out this project or members of their immediate families or their business associates also:

   a. Employed by the City of San Marcos? Yes _____ No ___X__

   b. Members of or closely related to members of the San Marcos City Council? Yes _____ No __X___

   c. Members of or closely related to an employee of the City of San Marcos? Yes _____ No ____X_

   d. Current beneficiaries or related to beneficiaries of the project for which funds are requested?

      Yes _____ No __X___

   e. Paid providers of goods or services to the program or having other financial interest in the program or related to such individuals? Yes _____ No __X___

3. For **each** relationship described above, please answer the following questions: (attach additional page if necessary)

   a. Name of employee or official: _____N/A____

   b. Is this person receiving or likely to receive taxable income from your organization?

      Yes _____ No _____ N/A _X_

   c. Is your organization receiving or likely to receive taxable income from or at the direction of the employee or official AND the taxable income is not from the City of San Marcos?

      Yes _____ No _X____

   d. Is your organization affiliated with a corporation or other business entity in which the employee or official serves as an officer or director, or holds an ownership interest of 10% or more?

      Yes _____ No __X___

4. Describe any other affiliation or business relationship that might cause a conflict of interest with respect to CDBG funds and activities. _________N/A____

   ____

   ____

5. Will any of your organization's employees, officers, board members, or members of their immediate family or business partners have a financial interest in any contract, subcontract, or agreement regarding CDBG funded activities?

   Yes ______ No ___X___. *If yes, please attach an explanation.*

VI. Applicant Assurances and Certifications

The applicant hereby assures and certifies with respect to this project or program, by the submission of this application, that the following are true statements:

1. It possesses legal authority to apply for the grant and to finance the proposed request; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body, authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.
2. It will comply with the Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards as codified in Title 2, Part 200 of the Code of Federal Regulations (UAR) and agrees to adhere to the accounting principles and procedures required therein, utilizing adequate internal controls and maintaining necessary source documentation for all costs incurred.
3. If it expends $750,000 or more of federal funds in a fiscal year, it will comply with the Single Audit Act of 1984.
4. It will comply with the provisions of Executive Order 11988, relating to evaluation of flood hazards, and Executive Order 11990, relating to protection of wetlands. It will comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234, 87 Stat. 975, and approved December 31, 1976. Section 102(a).
5. It will have sufficient funds available or the ability to obtain the non-federal share of the cost for construction projects. Sufficient funds will be available when construction is completed to assure effective operation and maintenance of the facility for the purposes constructed.
6. It will give the City and the Comptroller General, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the grant.
7. It will cause work on the project to be commenced within a reasonable time after receipt of notification from the City that funds have been approved and that the project will be performed to completion with reasonable diligence.
8. It will comply with Title VI of the Civil Rights Act of 1964 (P.L. 88-352) and in accordance with Title VI of that Act, no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives federal financial assistance and will immediately take any measures necessary to effectuate this agreement.
9. It will comply with the requirements of Title II and Title III of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91-646), which provides for fair and equitable treatment of persons displaced because of federal and federally-assisted programs.
10. It will comply with the provisions of the Hatch Act, which limit the political activity of employees.
11. It will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act as they apply.
12. It will insure that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the project are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the city/federal grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be utilized in the project is under consideration for listing by the EPA.
13. It will assist the city/federal grantor agency in its compliance with Section 106 of the National Historic Preservation Act of 1966 as amended (16 U.S.C. 470), Executive Order 11593, and the Archeological and Historic Preservation Act of 1966 (16 U.S.C. 469a-1 et seq.).

14. It will comply with Texas Civil Statutes, Article 5996a, by ensuring that no officer, employee, or member of the applicant's governing body or of the applicant's contractor shall vote or confirm the employment of any person related within the second degree by affinity or third degree by consanguinity to any member of the governing body or to any other officer or employee authorized to employ or supervise such person. This prohibition shall not prohibit the employment of a person who shall have been continuously employed for a period of two years prior to the election or appointment of the officer, employee, or governing body member related to such person in the prohibited degree.
15. It will ensure that all information collected, assembled or maintained by the applicant relative to this project shall be available to the public during normal business hours in compliance with Texas Civil Statutes, Article 6252-17a, unless otherwise expressly provided by law.
16. It will conduct and administer the program in conformity with the Fair Housing Act (42 USC Section 3901 et. Seq.) and that it will affirmatively further fair housing.
17. It will minimize displacement of persons because of activities assisted with CDBG funds. If displacement of residential dwellings will occur in connection with a grant-assisted project, it will follow a residential anti-displacement and relocation assistance plan as specified by the City of San Marcos.
18. It certifies that it is not now, nor has it ever been, on the Federal List of Debarred Contractors.
19. It will not attempt to recover any capital costs of public improvements assisted in whole or in part with such funds by assessing any amount against properties owned and occupied by persons of LMI, including any fee charged or assessment made as a condition of obtaining access to such public improvements unless (a) such funds are used to pay the proportion of such fee or assessment that related to the capital costs of such public improvements that are financed from revenue sources other than such funds; or (b) for purposes of assessing any amount against properties owned and occupied by persons of moderate income, applicant certifies that it lacks sufficient funds under this contract to comply with the requirements of clause (a).
20. It agrees to comply with the requirements of Title 24 of the Code of Federal Regulations, Part 570 (the U.S. Housing and Urban Development regulations concerning Community Development Block Grants (CDBG)) including subpart J and subpart K of these regulations, except that (1) the Agency does not assume the recipient's environmental responsibilities described in 24 CFR 570.604 and (2) Agency does not assume the recipient's responsibility for initiating the review process under the provisions of 24 CFR Part 52. Agency also agrees to comply with all other applicable Federal, State, and local laws, regulations, and policies governing the funds provided. Agency further agrees to utilize funds available to supplement rather than supplant funds otherwise available. Agency shall comply with all applicable Federal laws, regulations, and requirements, which include compliance with the provisions of the HCD Act and all rules, regulations, guidelines, and circulars promulgated by the various Federal departments, agencies, administrations, and commissions relating to the CDBG Program. The applicable laws and regulations include, but are not limited to:

    - 24 CFR Part 570;
    - 24 CFR Parts 84 and 85;
    - The Davis-Bacon Fair Labor Standards Act;
    - The Contract Work Hours and Safety Standards Act of 1962;
    - Copeland "Anti-Kickback" Act of 1934;
    - Sections 104(b) and 109 of the Housing and Community Development Act of 1974;
    - Section 3 of the Housing and Urban Development Act of 1968;
    - Equal employment opportunity and minority business enterprise regulations established in 24 CFR part 570.904;
    - Non-discrimination in employment, established by Executive Order 11246 (as amended by Executive Orders 11375 and 12086);
    - Section 504 of the Rehabilitation Act of 1973 Uniform Federal Accessibility Standards;
    - The Architectural Barriers Act of 1968;
    - The Americans with Disabilities Act (ADA) of 1990;
    - The Age Discrimination Act of 1975, as amended;

- National Environmental Policy of 1969 (42 USC 4321 et seq.) as amended;
- Lead Based paint regulations established in 24 CFR Parts 35, 570.608, and 24 CFR 982.401;
- Asbestos guidelines established in CPD Notice 90-44;
- HUD Environmental Criteria and Standards (24 CFR Part 51);
- The Energy Policy and Conservation Act (Public Law 94-163) and 24 CFR Part 39
- Flood Disaster Protection Act of 1973;
- Colorado House Bill 06-1023 and 06-1043;
- Procurement Standards (2 CFR 200.322);
- Rights to Inventions Made Under a Contract or Agreement (37 CFR 401.2 (a));
- Energy Efficiency (2 CRF Part 200 Appendix II); and
- Recycling (2 CFR Part 200 Appendix II).

21. NEW SECTION: It agrees to comply with federal policy provisions contained in Appendix One, which implement the following:

- 1. Executive Order 14168 – Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government
- 2. Executive Order 14173 – Ending Illegal Discrimination and Restoring Merit-Based Opportunity
- 3. Executive Order 14182 – Enforcing the Hyde Amendment
- 4. Executive Order 14154 – Unleashing American Energy
- 5. Executive Order 14218 – Ending Taxpayer Subsidization of Open Borders
- 6. Executive Order 14205 – Establishment of the White House Faith Office
- 7. 8 U.S.C. § 1601 et seq. (PRWORA – Immigration Eligibility and Verification)
- 8. 31 U.S.C. § 3729(b)(4) (False Claims Act – Material Compliance Provision)

CERTIFICATIONS REGARDING LOBBYING:

22. No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

23. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit standard form – "Disclosure Form to Report Lobbying", in accordance with its instructions.

24. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

25. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

GENERAL CERTIFICATIONS:

26. The information, exhibits, and schedules contained in this application are true and accurate statements and represent fairly the financial condition of our organization;

27. Our organization is eligible to receive federal funding and has not been placed in a debarred or otherwise ineligible status under the provisions of CFR Part 24;

28. Our organization prohibits discrimination in accordance with Title VI of the Civil Rights Act of 1964; and,

29. Our governing body has duly authorized submission of this document. If funded, we agree to comply with the procedures outlined in the "Playing by the Rules" handbook that will be supplied by the City of San Marcos.

CITY OF SAN MARCOS FUNDING RESTRICTIONS:

30. All CDBG funding will be spent on San Marcos residents.
31. Funding requested is not more than 50% of the total funding for the agency.
32. Funding will not be used to fund more than 20% of a full time position.
33. Agency has been in existence for at least 2 years. (This can include serving communities other than San Marcos.)

I, the duly authorized representative of the applicant organization, certify that the foregoing statements are true to the best of my knowledge and belief:

CERTIFIED BY:

Signature: ____________________ Date Signed: 3/2/2026

Printed Name: Art Penhale Title: Texas Divisional Commander

Organization Name: The Salvation Army (San Marcos)

APPENDIX ONE: FEDERAL POLICY PROVISIONS

This Appendix sets forth the Federal policy requirements that apply to the Subrecipient as a condition of participation in the CDBG Program for Program Year 2025. These provisions are incorporated into and made a material part of the Subrecipient Agreement.

Section 1. Prohibition on Use of Funds to Promote "Gender Ideology"

1.1 Policy Requirement. In accordance with Executive Order (E.O.) 14168, *Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government*, the Subrecipient shall not use any CDBG funds to promote "gender ideology."

1.2 Definitions. For purposes of this section:

a. "Gender ideology" means any theory or policy asserting that sex is determined by subjective identity rather than biological reality, as defined in Section 2(f) of E.O. 14168 and any subsequent HUD or OMB guidance.

b. For the purposes of this section, "Promote" means to publicly advocate, endorse, distribute, advertise, or otherwise support, through funded publications, events, or materials, the prohibited ideology.

1.3 Agency Forms and Data Collection. All forms, applications, surveys, or data-collection instruments developed or used by the Subrecipient for CDBG-funded activities that request information on an individual's sex shall list only the options "Male" or "Female."

a. Such forms shall not include questions or fields requesting or recording gender identity, gender expression, or similar classifications.

b. Existing forms containing such fields shall be modified or replaced for CDBG-funded purposes to ensure compliance with E.O. 14168.

1.4 Grantee Review. At the request of the Grantee, the Subrecipient shall provide advance copies of flyers, brochures, social-media posts, or other public materials related to CDBG-funded activities for Grantee review to ensure compliance with this provision prior to release or posting.

1.5 Consistency with Existing Civil Rights Requirements. Nothing in this section shall be construed to limit or modify the Subrecipient's obligations under any other law protecting individuals from unlawful discrimination.

Section 2. Compliance with Federal Anti-Discrimination Laws and False Claims Act Provisions

2.1 General Requirement. The Subrecipient shall comply in all respects with all applicable Federal anti-discrimination laws, including Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.)

2.2 Material Compliance under the False Claims Act. Pursuant to E.O. 14173 and 31 U.S.C. § 3729(b)(4), the Subrecipient acknowledges that compliance with Federal civil-rights and anti- discrimination laws is material to the U.S. Government's payment decisions under the False Claims Act.

2.3 Certification. By execution of this Agreement, the Subrecipient certifies that it does not and will not operate any program in violation of these laws and shall promptly report to the Grantee any filed or pending civil-rights complaint, investigation, or finding of non-compliance related to any CDBG-funded activity.

Section 3. Prohibition on Use of Funds for Elective Abortions

3.1 Policy Requirement. Pursuant to E.O. 14182, *Enforcing the Hyde Amendment*, the Subrecipient shall not use any CDBG funds to fund or promote elective abortions.

3.2 Definition. For purposes of this section, "Promote" means to publicly advocate, endorse, distribute, advertise, or otherwise support, through funded publications, events, or materials, the performance of elective abortions.

3.3 Grantee Review. At the request of the Grantee, the Subrecipient shall provide advance copies of flyers, brochures, or other outreach materials for Grantee review to ensure compliance with this provision.

Section 4. Environmental Considerations

4.1 Policy Requirement. Notwithstanding any prior Notice of Funding Opportunity (NOFO) or application materials, this Agreement shall not be governed by orders revoked by E.O. 14154, *Restoring the Rule of Law in Federal Administration*, including E.O. 14008, *Tackling the Climate Crisis at Home and Abroad*.

4.2 NEPA Unchanged. Nothing in this section shall alter or exempt the Subrecipient from compliance with existing environmental-review requirements under 24 CFR Part 58 or the National Environmental Policy Act (NEPA), 42 U.S.C. § 4321 et seq. If the NEPA statute or its implementing regulations—including those at 24 CFR Part 58—are amended or superseded during the term of this Agreement, this provision shall be automatically deemed amended to reflect and require compliance with such updated authority, as interpreted by HUD or other applicable Federal agencies.

Section 5. Immigration Status Verification and SAVE System Compliance

5.1 Policy Requirement. To ensure implementation and compliance with Title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA, 8 U.S.C. §§ 1601– 1646) and E.O. 14218, *Ending Taxpayer Subsidization of Open Borders*, the Subrecipient shall assist the Grantee in ensuring that CDBG assistance is not provided to ineligible aliens.

5.2 Subrecipient Role. Subrecipients serving as program administrators shall assist the Grantee in ensuring compliance with PWRORA. Subrecipients may collect intake information and supporting documentation. The Subrecipient shall transmit collected documentation to the Grantee for verification through the Systematic Alien Verification for Entitlements (SAVE) Program or an equivalent verification system approved by the Federal Government.

5.3 Grantee Role and Determinations. The Grantee shall perform all SAVE verifications and maintain the official verification record. Any denial decisions issued by the Grantee based on SAVE results or Federal guidance are final and binding on the Subrecipient.

5.4 Prohibitions. No Subrecipient shall use CDBG funds in a manner that, by design or effect, facilitates the subsidization or promotion of illegal immigration or shields illegal aliens from deportation, including by maintaining policies or practices that materially impede enforcement of Federal immigration laws.

Section 6. Equal Treatment for Faith-Based Organizations

6.1 Policy Requirement. Faith-based organizations are eligible to participate as Subrecipients on the same basis as any other organization, consistent with E.O. 14205.

6.2 Prohibition on Religious Activities. No CDBG funds may be used for inherently religious activities such as worship, instruction, or proselytization. Any such religious activities must be separate in time or location from HUD-funded activities and voluntary for participants.

6.3 Non-Discrimination. The Subrecipient shall not, in the selection of contractors, vendors, or beneficiaries, discriminate on the basis of religious character, affiliation, or exercise.

San Marcos Service Center

2026 Annual Budget Proposal

Budget Surplus/(Deficit) = ($3,119.00)

Summary by GL Account

	Actual 09/30/2023	Actual 09/30/2024	YTD Actual 03/31/2025	Budget 09/30/2025	Proposed Budget 09/30/2026	Proposed Budget vs Actual 09/30/2024	
						$ Change	% Change
4001--Donations - General (Local Deposit)	53,517	52,832	35,205	57,797	58,115	5,283	10%
4002--Donations - Appeals	445	1,876	721	481	2,063	187	10%
4006--Kettle Income	46,505	47,879	74,007	65,000	78,000	30,121	63%
4012--Restricted Donations - Non-Exempt (Local Deposit)	2,826	3,270	9,000	2,882	19,000	15,730	481%
4050--Gifts-In-Kind	115,403	127,652	76,149	117,712	131,482	3,830	3%
4613--Intercompany Grants From Other SA Units - Exempt	129,957	109,081	56,700	131,257	116,810	7,729	7%
4628--Reserves Transfers From THQ - Non-Exempt	0	0	0	12,452	13,122	13,122	100%
4629--Reserves Transfers From THQ - Exempt	0	0	0	0	0	0	0%
4701--Unassociated Funding Org	0	9,375	6,250	0	12,500	3,125	33%
5001--Government Grants/Fees - Non-Exempt	42,666	47,500	0	35,000	10,000	(37,500)	(79%)
6202--Program Service Fees - Exempt	0	0	0	0	0	0	0%
6801--Interest Income	138	140	61	140	476	336	241%
Income	**391,457**	**399,605**	**258,094**	**422,721**	**441,568**	**41,963**	**11%**
7003--Salaries - Nonexempt Employees	55,228	77,708	41,156	76,099	83,752	6,044	8%
7004--Salaries - Seasonal/Temporary Employees	3,501	4,472	7,200	4,320	6,912	2,440	55%
7102--Employee Life/Accident Insurance	72	144	144	134	144	0	0%
7103--Employee Medical Insur Premium	13,284	13,548	7,116	13,947	15,468	1,920	14%
7104--Pension - Employees	1,334	367	0	0	0	(367)	(100%)
7105--SA Employee Retirement Contributions	1,308	3,220	1,544	4,558	5,015	1,796	56%
7112--Employee Disability Insurance	60	60	120	111	120	60	100%
7201--FICA - Salvation Army Portion	4,396	6,140	3,580	6,153	6,937	797	13%
7203--Workers Compensation Insurance	405	713	554	1,264	1,388	675	95%
8001--Professional Fees	4,554	3,320	2,032	4,645	3,353	33	1%
8009--Data Processing Fees (Accounting/Payroll)	430	258	130	438	260	2	1%
8101--Medical Supplies	0	0	0	0	0	0	0%
8102--Uniforms	297	645	32	303	651	6	1%
8103--Education Recreation and Craft Supplies	984	3,033	1,150	1,003	3,063	30	1%
8104--Food and Beverages	1,646	3,659	1,426	1,678	3,694	35	1%
8105--Laundry/Linen/Housekeeping Supplies	83	176	0	85	178	2	1%
8106--Office Supplies	721	1,136	365	736	1,147	11	1%
8107--Duplicating/Printing Supplies	0	0	0	0	0	0	0%
8110--Kitchen and Dining Room Supplies	244	392	177	248	396	4	1%
8111--Miscellaneous Supplies	15	18	10	17	18	0	3%
8115--Fidelity Bond Insurance	79	27	40	78	54	27	97%
8120--Bank Fees	344	236	930	350	238	2	1%
8121--Credit Card Fees	8	162	0	8	0	(162)	(100%)
8123--Late Fees and Finance Charges	17	281	0	17	100	(181)	(64%)
8201--Office Telephones	1,755	783	0	1,200	0	(783)	(100%)
8202--Cell Phone Expense	683	964	505	1,080	1,200	236	24%
8206--Network and Internet Charges	1,492	2,461	978	1,200	2,346	(115)	(5%)
8301--Postage and Parcel Post	743	600	277	750	606	6	1%
8303--Messenger/Delivery Services	0	623	202	0	630	7	1%
8401--Facility Rent	30,956	36,481	13,825	34,312	34,312	(2,169)	(6%)
8403--Building/Equipment Insurance	0	24	21	0	21	(3)	(12%)
8405--Electric Utilities	1,761	1,151	774	2,400	1,380	229	20%
8406--Water/Sewer/Wastewater Utilities	242	201	0	400	203	2	1%
8407--Gas Utilities	0	444	391	0	840	396	89%
8408--Garbage Utilities	150	0	0	0	0	0	0%
8409--Property Upkeep and Repairs	4,116	3,839	104	4,198	1,500	(2,339)	(61%)
8411--General Liability Insurance	699	494	384	933	988	494	100%
8413--Janitorial Supplies	1,651	600	133	1,684	606	6	1%
8418--Security Property Expense	793	635	259	600	642	7	1%
8501--Rental - Furniture/Equipment	3,998	3,054	1,474	4,078	3,000	(54)	(2%)
8503--Non-Computer Furniture/Equipment Purchases	1,523	1,183	873	500	1,195	12	1%
8504--Computer Equipment Purchases	3,960	1,233	0	500	500	(733)	(59%)
8505--Software, License Fees And Intellectual Property	147	2,049	534	151	2,070	21	1%
8601--Printing and Other Media Prep	220	0	1	225	0	0	0%
8608--Advertising/Public Info Charge	0	0	0	0	0	0	0%
8701--Local Meals	208	737	350	212	745	8	1%
8702--Fuel for SA Vehicles	1,352	0	51	50	0	0	0%
8707--Auto Allowances	1,038	1,051	1,282	1,059	1,062	11	1%
8801--Conference Attendance	0	0	0	0	300	300	100%
8802--Out Of Town Travel	454	14	264	463	400	386	2843%
8906--Spec Assist - Individuals	82,406	84,823	30,695	86,524	82,391	(2,432)	(3%)
8907--Specific Assistance To Individuals GIK Only	110,409	119,172	61,549	112,618	122,748	3,576	3%
8916--Spec Assist - Seasonal/Disaster	2,391	570	409	2,415	576	6	1%
8917--Specific Assistance - Seas and Disaster GIK Only	5,450	8,602	14,600	5,555	8,734	132	2%
8920--Statewide/Interstate Payments	2,872	3,224	2,380	3,421	3,812	588	18%
9001--Organization Dues	265	273	0	1,200	265	(8)	(3%)
9111--Christmas Remembrances	0	0	0	150	162	162	100%

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San Marcos Service Center

2026 Annual Budget Proposal

Budget Surplus/(Deficit) = ($3,119.00)

Summary by GL Account

	Actual 09/30/2023	Actual 09/30/2024	YTD Actual 03/31/2025	Budget 09/30/2025	Proposed Budget 09/30/2026	Proposed Budget vs Actual 09/30/2024	
						$ Change	% Change
9402--World Service - Goal	2,500	2,575	2,652	2,652	2,652	77	3%
9410--Sundry Expense	0	0	0	0	0	0	0%
9613--Intercompany Grants From Other SA Units - Exempt	16,032	17,232	8,616	17,232	17,232	0	0%
9692--Support Service To DHQ	14,073	15,799	11,864	16,767	18,681	2,882	18%
Expenses	383,348	430,605	222,955	422,721	444,687	14,082	3%
Surplus/(Deficit)	8,109	(31,000)	35,139	0	(3,119)	27,881	90%

The 2027 Proposed Budget is not yet Available. The Salvation Army San Marcos 2027 Budget Meeting is Scheduled with Texas Divisional Headquarters on March 10, 2026.

CDBG Grant Budget

The Salvation Army: San Marcos

Date or period this covers - October 2026-September 2027

HSAB Grant	$25,000.00	
	$0.00	
	$0.00	
	$0.00	
	$0.00	
Total Grant Funding Requested		**$25,000**

Expenses with Grant

Admin	$2,000.00	
Client Assistance	$23,000.00	
Total Costs		$25,000
TOTAL ALL EXPENSES		**$25,000**

The Salvation Army San Marcos & Hays County
BOARD MEMBER LIST 2026

John Lyon- Chair (Wimberley, Texas)

Drew Crowder- Vice Chair (San Marcos, Texas)

Chris Harvill- Treasurer (Austin, Texas)

Shirley Rivers- Secretary (Kyle, Texas)

Lupe Costilla- (San Marcos, Texas)

Neil Broussard - (San Marcos, Texas)

Mike Jones- (San Marcos, Texas)

James Bryant, Jr.- (San Marcos, Texas)

Karen McGowan- (San Marcos, Texas)

Nora Kessinger- (San Marcos, Texas)

Jessica Posey -(San Marcos, Texas)

Bridget La Vigne- (San Marcos, Texas)

Terence Parker- (San Marcos, Texas)

SUBMITTED SUBJECT TO ATTACHED DISCLAIMER

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning OCTOBER 1, 2020 , 2020, and ending SEPTEMBER 30 , 20 21

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization THE SALVATION ARMY - SAN MARCOS, TX

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number 58-0660607

E Telephone number

G Gross receipts $ 340823.57

F Name and address of principal officer: STEPHEN THOMAS
1221 RIVERBEND DR DALLAS TX 75247

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.SALVATIONARMYSOUTH.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1927

M State of legal domicile: GA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
The Salvation Army's mission is to preach the gospel of Jesus Christ and meet human needs in his name without discrimination. [Supplement with most significant local activities]

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	245676.57	340687.09
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	135.52	136.48
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	245812.09	340823.57
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	52321.81	255812.84
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	70087.89	47507.42
16a	Professional fundraising fees (Part IX, column (A), line 11e)		320.00
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 7395.50		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	67193.59	76432.04
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	189603.29	380072.30
19	Revenue less expenses. Subtract line 18 from line 12	56208.80	39248.73
Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	186959.12	154110.81
21	Total liabilities (Part X, line 26)	7412.02	14802.18
22	Net assets or fund balances. Subtract line 21 from line 20	179547.10	139308.63

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

DOING THE MOST GOOD
Founded in 1865

William Booth, Founder
André Cox, General
Commissioner Donald C. Bell, Territorial Commander
Lt. Colonel Ronnie Raymer, Divisional Commander

THE SALVATION ARMY
USA SOUTHERN TERRITORY
ATLANTA GEORGIA

Non-Discrimination in Programs and Delivery of Services

National Policy Statement

The Salvation Army is committed to non-discrimination in programs and delivery of services. This means that no one will be excluded from services on any basis not related to legitimate program concerns. Programs and services are provided on a non-discriminatory basis according to the needs of those to be served and the capacity, both financial and programmatic, of the specific services provided to address those needs. This commitment to appropriate service provision demands clearly developed criteria for program participation, as well as essential program rules and behavioral expectations.

The Salvation Army will provide services without regard to the immigration status of service recipients unless otherwise required by applicable law or a funding contract. Therefore, unless required to do so by applicable law or a funding contract, The Salvation Army will not ask persons receiving services about their immigration status and will not require that persons receiving services provide social security numbers as a condition to receiving services.

Worship services conducted by The Salvation Army are open to all persons. Spiritual support and encouragement is made available through Salvation Army personnel to all who seek such services.

The Salvation Army seeks to promote intergroup understanding and to give full support to the imperatives of human and civil rights, sharing that spiritual affinity which makes all persons part of one human family.

From its inception The Salvation Army has been concerned with the spiritual and social needs of all people. Its services in all parts of the world have been developed in recognition of the Biblical principle that all persons are equal in intrinsic value and that all persons bear the divine image.
(Gen. 1:27)

Issued by the authority of
The Territorial Commander
CC: October 2013 (512 - 515)
TFC: February 18, 2013

Colonel F. Bradford Bailey
Chief Secretary

Divisional Headquarters • 1221 Riverbend Drive • Dallas, Texas 75247 • P.O. Box 36607, Dallas Texas 75235
(214) 956-6000 Fax (214) 956-9436 • www.SalvationArmyTexas.org

DOING THE MOST GOOD℠

Statement of Policy
Emergency Family Assistance
The Salvation Army

San Marcos Center

Emergency Assistance Statement of Policy
The Salvation Army San Marcos

The Salvation Army Mission Statement:

"The Salvation Army, an international movement, is an evangelical part of the universal Christian Church. Its message is based on the Bible. Its ministry is motivated by the love of God. Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination."

Emergency Programs and Services

To carry out its purposes, The Salvation Army has established a widely diversified program of religious and social services, which are designed to meet the needs of children, youth and adults in all age groups.

The Salvation Army Service Extension program is designed to provide emergency assistance for distressed people, without discrimination, whose need is brought to the attention of The Salvation Army either by referral from another agency or by self-referral. **The scope of the service is determined by the needs of the community and available resources.**

The Salvation Army Service Center/Unit Located in San Marcos TEXAS serves the following areas: The City of San Marcos and throughout Hays County.

Salvation Army Emergency Assistance is available to:

1. Families and single individuals with low income or no income
2. Families and single individuals involved in seasonal work
3. Families and single individuals moving to the area to accept employment
4. Families and single individuals experiencing a crisis because of illness or lay-off

All applicants for Emergency Assistance must provide the following at the time of application:

1. Valid photo id (ie: TXDL, TXID, ServicePoint ID, VA ID, Student ID, etc).
2. Social Security cards/numbers for all members of the family (household) – Only if required by federal funding source (ESGP/HPRP, etc.)
3. Proof of income from all sources for the past 30 days
4. Proof of expenses (including rent/mortgage, utilities, phone, cell phones, loans, insurance, credit cards, cable, rental furniture/appliances, etc.)
5. Lease agreement (signed and current)
6. Eviction notice/disconnection notice for bill in which they are seeking assistance (if applicable)

Salvation Army Emergency Assistance is given on an emergency basis only. The organization does not have sufficient funds in the annual budget to support a family or single individual for an indefinite period of time. We strive to meet the need at the time and place of need. If continued assistance is needed, the family or individual will be referred to the Department of Social Services, Consumer Credit Counseling or other agency more appropriate to handle long term needs.

The Salvation Army operates its program from several sources of income which may include United Way, direct contributions, membership giving, etc. Occasionally, designated government or private grant funds may be available for specific programs. The operation of any Salvation Army unit is self-sustaining and good stewardship must be exercised in the distribution of resources.

Confidentiality and Protection of Privacy

People seek help from Salvation Army when they have special needs which may range from fairly simple to painfully difficult. Their need for service and the help that can be given is determined through sharing factual and personal information. For this to be effective there must be trust that the program unit will hold the shared information confidential.

Therefore, the commitment to confidentiality extends to all Salvation Army officers, employees, and volunteers. It includes the knowledge that a person is or has been a recipient of service. The Salvation Army will consider carefully matters of confidentiality as they obtain within the particular setting and commit itself to the highest level of agency practice within a given community.

The presumption of confidentiality applies to The Salvation Army unit as a whole, not only to an individual staff person, since client information is normally shared internally for legitimate purposes of training, supervision, records accountability, and expanded client service.

Principles of confidentiality and how these are carried forward in the program unit will be part of the orientation of each new employee, advisory organization member, and other volunteers. As a general principle, no information about individuals receiving Salvation Army services will be disclosed outside of the organization except when informed written consent has been obtained from the service recipient. National Salvation Army guidelines, which are received and updated periodically regarding particular confidentiality issues, should be available to all staff.

Individual program units will assume responsibility for being fully aware of and responsive to the requirements pertaining to confidentiality that impact upon them as a result of contractual commitments, the requirements of law specific to the program, the demands of standard-setting bodies, as well as Salvation Army standards for the particular program.

In order for an authorized Salvation Army representative to release personal information regarding a client as signed release of information must be obtained. *Please see form Authorization for Release of Information.*

Emergency Assistance Scope of Services –

For the purpose of establishing need for assistance, Salvation Army Personnel (Staff and/or Volunteers) will interview each applicant for Emergency Assistance. All or some of the following programs and services may be available based on the need of the client and the available resources of The Salvation Army in the local community.

It is appropriate for the unit to decide which offering will be provided at the local level.

* To exceed maximum local dollar assistance levels requires Regional Service Extension Representative Approval. Any assistance over $300 must have approval by the Regional Representative & Divisional Director of Service Extension.

Food Assistance: WHERE AVAILABLE -**Once a month as needed.**

If Available, Gift Cards not to exceed $_0_may be provided. Assistance over this amount must be approved by regional representative.

Non-perishable food items will be given from the food pantry. A standard food order is designed to provide an emergency food supply for a family of 2. Family size will be considered in the distribution of food items. Perishable items may be given if available.

If the applicant is a Food Stamp recipient, food will be given only in extreme circumstances. If the applicant is not a Food Stamp recipient and has not applied for Food Stamps, he/she will be referred to the County Department of Social Services for further assistance with food.

Rent/Mortgage Assistance: WHERE AVAILABLE $___0___LOCAL MAXIMUM

Rent assistance is available in order to prevent eviction. The landlord must guarantee in writing that payment will ensure that the person can remain in the home for at least 30 days and that eviction proceedings will not be initiated for at least 30 days. Rent assistance paid with non-government, local funds will depend on resources available as to the amount to be paid. Again, the landlord must agree not to begin eviction proceedings for a minimum of 30 days.

Mortgage assistance may be paid with non-government, local funds. Amount of assistance is based upon availability of funds

Eligible clients may receive rent/mortgage assistance once per year. Clients may request additional rent/mortgage assistance. Additional assistance may be granted depending upon availability of funds. ** The appropriate length of duration and amount of additional assistance will be at the discretion of the case manager as documented in the client case plan.

***If government funds for rental assistance are available TSA staff will administer those funds according to the guidelines explained in the grant contract.*

Utilities WHERE AVAILABLE $ 250 LOCAL MAXIMUM / up to 300 with TSA Manager Approval

Utility bill assistance is available in order to prevent disconnection. Utilities paid with non-government, local funds will depend on resources available as to the amount to be paid. An entire bill can be paid if resources are sufficient or any portion of the bill may be paid. (Generally utility assistance is provided for electric, gas, and water).

Eligible clients may receive utility assistance once per year. Clients may request additional rent/mortgage assistance. Additional assistance may be granted depending upon availability of funds. ** The appropriate length of duration and amount of additional assistance will be at the discretion of the case manager as documented in the client case plan.

***If government funds for rental assistance are available TSA staff will administer those funds according to the guidelines explained in the grant contract.*

Emergency Hotel Assistance WHERE AVAILABLE $__0___LOCAL MAXIMUM

The Salvation Army may provide **Up to 3 Nights*** emergency hotel assistance to men, women, and children (with accompanying adult) on a first come first serve basis .

**Extended stay over three nights, must have Service Extension Representative approval.*
Vouchers for donated clothing and shoes will be issued for use at the Family Store. Clothing assistance will be given every six months as needed on a case-by-case basis.

Vouchers may be given for clients who are currently homeless (sleeping in emergency shelter or place not meant for human habitation) once a month as needed on a case-by-case basis.

Furniture Assistance WHERE AVAILABLE $____0__LOCAL MAXIMUM

Vouchers for donated furniture will be issued for use at the Family Store where applicable. Furniture assistance will be given as needed on a case-by-case basis.

Prescription Assistance, WHERE AVAILABLE $__150___LOCAL MAXIMUM

The Salvation Army does not have funding to assist with doctor or medical bills. Emergency prescription assistance is given based upon availability of funding.

The Salvation Army will not fund prescriptions for pain or any other narcotic drug.

The Salvation Army will provide emergency dental assistance, i.e. extractions where available and based on availability of funding.

Assistance to Fire Victims $__300_____LOCAL MAXIMUM

The Salvation Army will provide emergency assistance with food, clothing, household items and furniture for fire victims in cooperation with other agencies providing similar assistance. A valid fire report is required.

Transportation Assistance WHERE AVAILABLE $___150____LOCAL MAXIMUM

The Salvation Army recognizes that emergency or other circumstances arise making it necessary for an individual or family to travel to another city or state. Often the individual or family lacks the financial resources for travel. If resources are available transportation assistance can be provided in accordance with The Salvation Army's National Policy on Transportation Assistance:

1. Every effort should be made to determine if there is a solution to the problem that does not involve the outright provision of some type of transportation.

2. If transportation is provided, it should be arranged to the point of destination or origin.

3. In determining whether the Army may provide transportation assistance, the following criteria should be applied:

   a. The individual or family has a current, bonafide residence in the community of destination; or

   b. The individual or head of a family has a bonafide job in the community of destination; or

   c. The individual or family has a confirmed medical appointment (service commitment) in the community of destination; or

   d. The individual or family has relatives in the community of destination who will assume responsibility for their well-being.

   e. The applicable item above (a-d) has been verified.

Christmas Assistance

Christmas Assistance is separate from Emergency Assistance. It is supported entirely through direct donations and receives no government or United Way funding. A separate Christmas application is required and assistance is given to eligible applicants separately from the Emergency Assistance program. Assistance is provided with food, clothing and toys for children.

Summer Youth Camp

Summer Youth Camp is separate from Emergency Assistance. It is supported entirely through direct donations and receives no government or United Way funding. A separate Camp application is required for eligible applicants from the Emergency Assistance program. There is no cost to the applicants, but limited spots are available and are provided on a first come first served basis, contingent on successful completion of the application process.

Disaster Assistance

Disaster Assistance is available in the aftermath of natural or manmade disaster. Disaster Assistance with mass feeding is provided through mobile kitchen units. Disaster Social Services are available through Disaster Assistance Centers that are opened specifically for disaster assistance. A separate application is required and assistance is given to eligible clients separately from the regular corps social services program.

Other Programs and Services Available through The Salvation Army of San Marcos

Please list approved program offerings provided by the service unit/center

- Literacy Program – 2500.00
- Homeless Gifts – 500.00
- Birth Cert /ID - 300.00
- Clothing – 1000.00

I am Really greatful With Salvation Army for helping me through hard times, and able to help out with resourse. Please Consider them for the City of San Marcos grant. and help more people in need.

Abigail Trujo Jaleeza 02/19/2026

2/14/20

Salvation Army helped me get non-slip work shoes for my new job that I start tomarrow. They also helped me in the past pay my electric Bills that I was so greatfull for. Please consider Salvation Army to be one of your top priority for a grant to help us out here in need of their service.

Thank You
LaVette Varela
[redacted]

I highly recommend
low income US ~~&~~ citizens like
myself to Salvation Army.
I'm ~~blessed~~ Blessed that Salvation
Army helped me in a time of need
I am forever thankfull.

Lisa Gibson

2-19-24

Salvation Army heped me with my ID replacement please consider them for the City of San Marcos Grant

2-11-2026

Salvation army Helped me get my I.D.
please considerd them for this grant to help more people.

2-11-2026

The Salvation Army
has been so very helpful,
they helped me out by
purchasing my birth
certificate and I.D.
Pleas consider Salvation
Army for this grant
So they can continue
providing these services
to others who may
or will need.

Deanna Cruz

Outlook

letter of support

From Devi Blackard <[redacted]
Date Thu 2/12/2026 12:13 PM
To Lisa Cruz <Lisa.Cruz@uss.salvationarmy.org>

Dear [Grant committee),

I am writing to formally support the request for additional funding for the Salvation Army in San Marcos, Texas.

The services provided by the local Salvation Army are vital to our community. Further financial support would significantly enhance their capacity to serve those in need throughout the San Marcos area. [Optional: Briefly describe a specific program or impact you wish to highlight].

I strongly urge you to consider this request for additional funding to ensure the continued success and reach of these essential programs.

Thank you for your time and your commitment to our community.

Best regards,

Devi Blackard

TEXAS STATE UNIVERSITY

February 9, 2026

To the Grant Review Committee,

My name is Jasmine Jennings-Rentz, and I am the interim Executive Director of Student Involvement & Engagement at Texas State University. I am writing to express my full support for the Salvation Army San Marcos and their application for grant funding.

The Salvation Army San Marcos staff are mission-driven, responsive, and deeply committed to meeting community needs. The Salvation Army San Marcos provides emergency assistance programs that helps with essential needs such as prescriptions, utilities, state identification, food, hygiene, and clothing. Providing this grant will allow them to maintain and expand essential programs and services that positively impact individuals and families in San Marcos.

To demonstrate their commitment to San Marcos, The Salvation Army San Marcos has been an outstanding community partner to my department. For the past two years, Student Involvement & Engagement at Texas State University has partnered with the Salvation Army San Marcos for the Silver Bells initiative. Through this program, Texas State students have been able to donate gifts to senior residents of Springtown Villa. This initiative not only supports older adults in our community but also provides meaningful opportunities for students to contribute to the greater San Marcos area and deepen their sense of civic engagement. In addition, the Salvation Army San Marcos has consistently participated in our Non-Profit & Volunteer Fairs to promote community resources and offer volunteer opportunities to Texas State students. Their involvement helps us expand service experience available to our students and strengthens the connection between the university and the local community.

I am confident that the Salvation Army San Marcos will continue to make a meaningful and lasting impact in San Marcos, Hays County, and within the Texas State University community. Their role in supporting individuals and families is vital, and awarding this grant will allow them to further invest in the community that relies on their essential resources and services.

Please let me know if you have any questions or concerns.

Jasmine Jennings-Rentz

Jasmine Jennings-Rentz
Interim Executive Director
Student Involvement & Engagement
Jasminejr@txstate.edu | 512-245-1542

AARP Foundation

For a future without senior poverty.

AARP Foundation Senior Community Service Employment Program
816 Camaron St., Ste. 107 ▪ San Antonio, TX 78212 ▪ 210.223.8900

February 9, 2026

SUBJECT: LETTER OF SUPPORT

To Whom It May Concern,

I am writing to express my sincere support for The Salvation Army-Hays County and the vital work they do in our community. Their ongoing commitment to serving those in need through compassion, dignity, and practical assistance continues to make a meaningful difference in the lives of countless individuals and families.

Our partnership with The Salvation Army-Hays County has been especially impactful in supporting individuals aged 55 and older as they work toward achieving their employment goals through community service opportunities. These efforts not only promote economic stability but also foster purpose, engagement, and independence among participants.

We greatly value our partnership with The Salvation Army-Hays County and hope this letter of support contributes to the expansion of opportunities that will further enhance the important work this organization does within the community.

Sincerely,

Rachel Cavazos

Rachel Cavazos
Project Director

Contact for Board Chair and Treasurer

John Lyon- Chair 512-964-6521
lyonjbiii@gmail.com

Chris Harvill- Treasurer/ Vice Chair 512-557-7355
chris.d.harvill@gmail.com

Meeting called to order at 12:02 PM By President John Lyon

Prayer given by James Bryant

Roll call: John Lyon, Terence Parker, Chris Harvill, James Bryan, Neil Broussard, Lisa Cruz, Robin Mitchell, Bridgette LaVigne, and Shirley Rivers

Review of the last months Board Minutes Motion to approve by Neil Broussard second by James Bryant.

Review of the financial statement given by Chris Harvill.Chris explained a 2 page report showing assets, liabilities, income and expenes. Motion to approve by Neil Broussard and seconded by James Bryant-Approved.

Another motion to transfer $10,000 from the reserve fund to Wells Fargo checking by Chris Harvill and seconded by Terence Parker-Approved.

Lisa cruz spoke on how we had to stop utility payments because we ran out of RFP funds. We're looking for a new grants because our funds are tight. We ended with 31,000 in the bank.

Stats- reported by Lisa Cruz. We served 187 houses, 63 families, 250 snack packs, 155 food boxes, 147 clothing , 2 prescriptions, One transportation, 8 IDs, 36 other services, 379 request and referrals, 15 RFP approvals.

Discussion was brought up by Chris giving us heads up, in advance, about our upcoming expiring Office space lease, the landlord is wanting to increase our rent by 55%, we need to search our options.

The board discussed the need to find new funding for our services. Lisa Cruz and Robbin Mitchell have been actively looking into new grants.

Vote taken on asking 25 K for the Community Development Block Grant Motion and $50 K for the Human Services Grant with Lisa Cruz approved to sign for grant documents motion to approve given by Chris Harvill and seconded by Neil Broussard approved by the Board.

The caring committee sent a card to Board member Lupe Costilla after the loss of her husband.

The gala committee will meet on a Zoom call on Wednesday, February 18 at noon conducted by John Lyon. All board members are encouraged to attend.

Closing prayer given by James Bryant

Adjournment at 1:05PM

Note:

CDBG funds will follow federal requirements and The Salvation Army financial controls.

Lisa Cruz

Service Center Manager

DOING THE MOST GOOD

INTERNAL AUDIT REPORT

CONFIDENTIAL *(For Salvation Army Internal Use ONLY)*

Regular Audit

Risk Ratings	Current Audit	Prior Audit
Financial Condition	1	6
Strategic Management	1	2
Operational Efficiency	4	1
Financial Reporting	4	4
Compliance	4	1
Composite Risk	3	3

Texas Division – San Marcos Service Center

Lisa Cruz

Audit Period:
04/01/2022 - 02/28/2025

Fieldwork End Date:
03/27/2025

Auditors:
- **Lead Auditor**
Bernard J Sengoll

Your Opinion Matters

Net Position:

Units		Prior Audit 03/31/22	Current Audit 02/28/25
San Marcos Service Center		$187,993	$178,465
TOTAL	**$0**	**$187,993**	**$178,465**
Change From Appointment - 01/00/00		*$187,993*	*$178,465*
Change From Prior Audit - 03/31/22			*($9,528)*

Accounts Payable
$1,343
This month
-79.4% vs. prior month

Cash Balance
$76,292
This month
-20.23% vs. prior month

Accounts Receivable
$25,935
This month
+25,935.05 vs. prior month

Total Income
$239,644
fiscal - current year to date
+$46,142 vs. prior year

Total Expense
$190,861
fiscal - current year to date
+$14,665 vs. prior year

Surplus/Deficit
$48K
fiscal - current year to date
+$31,477 vs. prior year

Summary of Audit Findings:

High Risk Findings

No high-risk findings

Medium Risk Findings

Client Files – Missing Documentation:

COSO - Compliance Impact - 4 Likelihood - 4 ***Composite - 4***

The following conditions were identified while reviewing Client Files. Names were given to Social Services staff for correction.

Item	Present	Absent
Number Files Reviewed:	7	XXXXX
Client Files Exist	7	0
Client I.D. Present?	6	1
Consent to Release Form list other agencies where information is being shared?	0	7
Consent to Release form have signatures of Client & Witness?	0	7

Not a Repeat Finding

Stakeholder Response	Headquarters Response
Service Center will not copy IDS unless it is needed for a grant. Will verify visually unless needed for a grant. Also sent Kim Olgive an email 03/27/2025 3:40PM RE getting a new intake form that has a witness signature area for Consent to Release.	

Receipts – Receipting Cash:

COSO - Financial Reporting Impact - 6 Likelihood - 6 ***Composite - 6***

Cash deposits are required to be counted by two unrelated individuals at the time the funds are received, attested by two signatures and dates on a count sheet in the receipt documentation. It was noted that no daily kettle count sheets were signed.

Please refer to this link Cash handling.mp4
for instructional guidance.
Not a Repeat Finding

Stakeholder Response	Headquarters Response
People counting Kettle will sign the worksheet. We never have less than 2 people counting but we will have them sign off on the paperwork moving forward.	

Safe – Not Attached or unlocked when not in use:

COSO - Compliance *Impact - 4* *Likelihood - 4* ***Composite - 4***
The safe is not secured to the building or stationary object as required.
Not a Repeat Finding

Stakeholder Response	Headquarters Response
Renting space cannot bolt to floor.	

Petty Cash – Reconciliation:

COSO - Operational Efficiency *Impact - 4* *Likelihood - 4* ***Composite - 4***
It was noted that the petty cash fund in $250.00 was established on 10/11/2017 made payable to the former director Marsha Hernandez. No petty cash fund was present at the Service Center during the audit.
Not a Repeat Finding

Stakeholder Response	Headquarters Response
We have $0 petty cash on hand We use a Walmart Card or Wells Fargo Card for expenses. Sent email to Preetha ccd Dhannya, and Shared Regional accountants email to get this updated on 03/27/2025 3:50PM	

Low Risk Findings

No low-risk findings

Minimal Risk Findings (informational only - no response required)

Management & Financial – Net Position Comparison:

*COSO - Financial Condition Impact - 1 Likelihood - 1 **Composite - 1***

The following is a comparison of the net position as of the audit date vs. a year prior.

Current Year to Date - 02/28/2025	$175,465
Prior year to Date - 02/28/2024	$177,074
Change in Net Position	$1,392

Management & Financial – Actual Year to Date to Prior Year to Date Comparisons:

*COSO - Strategic Management Impact - 1 Likelihood - 1 **Composite - 1***

When comparing current Year-to-Date to prior Year-to-Date for this audit period ending, the following changes greater than 25%, and $500 were noted:

Increasing Net Position	Actuals 02/28/24	Actuals 02/28/25	Amount Change	Percent Change
Income - Contributions - Cash	$62,961	$109,737	$46,776	74.3%
Income - Contributions - In Kind	$48,382	$66,909	$18,527	38.3%
Income - Federated Fund-Raising Organizations	$3,125	$6,250	$3,125	100.0%
Expense - Telecommunications	$1,811	$1,186	$625	34.5%
Expense - Occupancy	$18,970	$12,770	$6,201	32.7%

Decreasing Net Position	**Actuals 02/28/24**	**Actuals 02/28/25**	**Amount Change**	**Percent Change**
Expense - Professional Fees	**$1,520**	**$2,157**	**($637)**	**(41.9%)**
Expense - Travel, Meals and Transportation	**$1,310**	**$1,642**	**($332)**	**(25.3%)**
Expense - Support Services	**$5,624**	**$10,906**	**($5,282)**	**(93.9%)**

Accounts Payable – Aging:

COSO - Financial Reporting   Impact - 1   Likelihood - 1   ***Composite - 1***

Local Accounts Payable Historical Aged Trial Balance Summary:

Aging	As of Audit Date	One Year Prior	Difference
Current	$1,343	$1,891	($548)
31-60 days	$0	$0	$0
61-90 days	$0	$0	$0
Over 90 days	$0	$103	($103)
TOTAL	$1,343	$1,994	($651)

Fund Raising – Comparison:

COSO - Strategic Management   Impact - 1   Likelihood - 1   ***Composite - 1***

Gross Fundraising activity posted to account "4002 & 4006 – Fund Raising" through 02/28/25, increased by $25,920 which is a 53% decline from last year to date 02/28/24.