SUPPLEMENTAL ITEM CHECKLIST

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

DUE DATE: MAY 8, 2025

Submit one copy of the following items:

Required:

- \times Board of Directors list including position/title on board/city of residence.
- X Contact numbers for Board Chair or President and Treasurer.
- _X_ Resolution or Board Minutes showing approval to apply and designation of person who will sign documents on behalf of the organization.
- _X_ Organization Chart
- ____ Articles of Incorporation
- \underline{X} Bylaws
- X Tax Exempt Determination Letter (for non-profit organizations)
- X Organization's Current Budget and Proposed Budget for next fiscal year
- X Most Recent audit or CPA prepared review.
- X Description of employees, board members, volunteers who will work with the project
- X Non-discrimination Policy Statement

If applicable:

- _____ Fee schedule or structure for the project proposed for funding
- _____ Copy of program application if one is used to select beneficiaries
- _____ Analysis of program or service expansion if this is not a new service.
- _____ Description of how beneficiaries will be selected (if not by application form)
- _____ Description of how applicant income will be determined if there are direct beneficiaries
- _____ Detailed explanation of any lawsuits, judgments, or bankruptcy proceedings
- Job description for new positions expected to be filled using CDBG funding

CITY OF SAN MARCOS 2025 CDBG PUBLIC SERVICES APPLICATION



Due Date: May 8, 2025

I. APPLICANT CONTACT INFORMATION

Applicant Organization: CASA of Central Texas, Inc.
Contact Name: Norma Castilla-Blackwell, Chief Executive OfficerTelephone:
Mailing Address: <u>1308 E. Common Street, Suite 205, New Braunfels, TX 78130</u>
Physical Address, if different from mailing address: 2725 Hunter Road, San Marcos, TX 78666
Contact E-Mail Address: Web Address: Web Address: Www.casacentex.org
Who is authorized to execute program documents? Norma Castilla-Blackwell, Chief Executive Officer
II. APPLICATION SUMMARY INFORMATION
Project Name: <u>CASA of Central Texas, Inc.</u>
Amount of CDBG Funds Requested: <u>\$40,000</u>

Project Location: 2725 Hunter Road, San Marcos, TX 78666

III. PROJECT DESCRIPTION

A. PROGRAM SUMMARY

Briefly summarize the program for which CDBG funding has been requested.

CASA of Central Texas (Court Appointed Special Advocates/CASACenTex) envisions a world where every child thrives in a safe, stable, and loving home. Our mission is to help children and youth in the foster care system who have experienced physical abuse, sexual abuse, and various forms of neglect. CASA trains and supports qualified, compassionate adults who will protect a child's right to be safe, to be treated with dignity and respect, and to thrive in the security of a loving family. Dedicated CASA volunteers are empowered as amplified voices in the courts, in schools, and in the child welfare system to ensure representation of the children and youth's best interests in terms of their medical, educational, mental health, housing, and long-term needs for permanency - with no service fees to the families or the courts. Under the Texas Family Code, CASACenTex is the only organization that may be appointed by judges as Guardian ad Litem (GAL) on child welfare cases in Caldwell, Comal, Guadalupe, and Hays Counties.

CASACenTex has a non-discrimination (EEO) policy and is a unique community prevention program that provides a valuable service benefiting children/youth, ranging in age from newborn up to 17 years – male/female/transgender, of all races, ethnicities, and socioeconomic statuses – who are currently placed in care with Child Protective Services/Texas Department of Family and Protective Services (CPS/TDFPS). We also provide services to young adults 18+ who are transitioning into independent living, by providing support and encouragement for them to become successful adults.

In FY23-24, children served by CASA of Central Texas included: -52% Female and 48% male -39% ages 0-5 years; 36% ages 6-12; 23% ages 13-17; 2% 18+ years -60% Hispanic, 26% Caucasian, 4% African American, 10% Biracial/Multi-Racial -Collaborative Family Engagement (CFE) = 215 -Hays County: 160 children in TDFPS care, 147 children served by CASA -Caldwell County: 45 children in TDFPS care, 23 children served by CASA -Comal County: 192 children in TDFPS care, 175 children served by CASA -Guadalupe County: 96 children in TDFPS, care, 47 children served by CASA

Experiencing abuse or neglect, removal from home, and entering the foster care system causes trauma. CASA recognizes that every child in care has experienced trauma in some capacity and, to ensure their well-being, the entire system needs to approach care with a trauma-informed lens. The CASA network continues to learn about and implement new tools and resources to advocate for the emotional needs as well as the physical needs of the children we serve. Family preservation is always the goal, but if reunification is not safe or possible, CASA volunteers advocate for children to be adopted by, or live with, other relatives or family friends. If that is also not possible, CASA volunteers will work towards adoption by a non-relative. Despite the circumstances, CASA volunteers maintain contact with the support network until the case closes so that the focus consistently is the best interest of the child(ren).

B. USE OF FUNDS

How will the funds be used?

The primary goal for this grant is to provide services to San Marcos children and youth in state foster and substitute care with compassionate and effective advocacy to achieve safe, permanent homes. It is vital that we recruit, train, and empower volunteers to become strong voices who ensure that the youth in our community needs are met, and their voices lifted.

For the period 7/1/25 through 6/30/26, CASA of Central Texas volunteers and staff will provide essential advocacy services for the education, medical, mental health, permanency, and placement needs (stable, safe homes within a timely period) of an estimated 75 San Marcos children and youth in foster and substitute care. They will be served by 30 volunteer advocates assigned to experienced Case Supervisors who will monitor compliance with Texas and National CASA standards, guide them through case management, and oversee case progress to ensure appropriate permanency outcomes for the children. CASA volunteers and Case Supervisors will testify in court hearings and trials, attend case-related meetings, and report monthly statistics. Advocates provide judges with detailed, fact-based court reports that include a holistic picture of the needs and life-circumstances of these children – to ensure that each family's situation is truly evaluated on a case-by-case basis. This funding will support partial salary and fringe for:

Salaries: \$41,000 Fringe Benefits: \$5,100 Office Supplies: \$900 Utilities/Rent/Mortgage: \$8,000 Telephone: \$5,000 Total Expense: \$60,000

C. LEVERAGED RESOURCES

Provide a brief description of other funding sources, volunteers, or in-kind donations that are expected to be used with this program.

Funding is received from Victims of Crimes Act, Health & Human Services Commission, City of Buda, Hays County, and In-N-Out Burger Foundation. Advocates help with community outreach events. They connect CASACenTex with their civic, business, community, and faith-based affiliates to spread awareness by serving as a liaison in coordinating presentations. A rotation of experienced advocates provides a lived experience presentation to trainees during the last

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session of the training cycle. The goal is to continue to provide this opportunity twice a year. Additionally, if our volunteers have a profession within the realm of child welfare or services for children and families, they offer their expertise in the form of continuing education (ex: child support, suicide prevention, educational advocacy, mental health advocacy). Other volunteers, including advocates and board members, are part of our Legislative Advocacy Team and will highlight the importance of Texas CASA's legislative priorities to their legislators with phone calls, emails, or in-person advocacy activities (ex. CASA Day at the Capitol). CASACenTex volunteers assist with fundraisers and provide program support annual school supply drives, toy drives, and book fairs).

D. ACCOMPLISHMENTS

Once the project is completed, how can its success be measured?

During this grant period, we aim to provide advocacy services for 75 abused and neglected children from San Marcos through the donated services of trained and supported volunteers (38 volunteers x 10 hours x 12 months, estimated). CASA volunteers will represent the children's best interests for their medical, mental health, educational, housing and permanency needs. We will advocate in court, in schools, and in the community for children to receive necessary services and work toward placement in safe and permanent homes.

In addition to the number of children and youth receiving services, activities for the period 7/1/25 to 6/30/26 are:

•30 CASA/GAL volunteers (new and retained) will be empowered to serve as child advocates, supported by a team of Case Supervisors as well as Chief Program Officer, Chief Operating Officer, Director of Engagement, Training Manager, as well as administrative and fundraising staff. Casework activities will include at least monthly visits with each child/youth; phone calls/meetings with parents, CPS case workers, schools, medical and mental health professionals; written case research and recommendations; and courtroom testimony.

•25 communications/volunteer engagement activities will raise awareness of the need for child abuse prevention and advocacy, including group presentations (organizations, businesses), information sessions ("CASA Voices"), outreach events (festivals, markets), and networking in local organizations and online (Chambers of Commerce, Rotary, Facebook, Instagram).

Successful case outcomes are based on achieving safe and permanent homes for children by reunification with safe parents, permanent placement with relatives, legal adoption by new "forever" families, and emancipation/preparation for independent living. Closed case narratives anecdotally report CASA's impact on medical, mental health, education, and other advocacy areas that tell us that our volunteers make a positive difference in the lives of children they served.

Several factors currently create some uncertainty for CASA in projecting measurable goals – among them: changing TDFPS policies, the Families First Act, and Community Based Care. Therefore, we are requesting the same amount of funding as last year and proposing to provide the same level of services (i.e. number of children and youth served).

E. NEED AND JUSTIFICATION

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

CASA of Central Texas envisions a world where every child thrives in a safe, stable, and loving home. When children are removed from their homes due to abuse or neglect, they are placed in a child welfare system which has been deeply impacted – with many unanswered questions about long-term effects – by the COVID19 pandemic, legislative reforms, policy/practice changes, and legal battles. Court backlogs have delayed case closures. Litigation, such as the on-going MD v. Abbott case and newly filed cases about gender-affirming care for trans youth, has left many people frustrated and disheartened. These matters are interrelated and complex, and each has its own significant impact on child welfare.

After coming into protective custody, children are faced with frequent moves, changing schools, therapists, and social workers. They are at high risk of being re-victimized, for not receiving medical care and therapeutic services, for poor

academic progress, and for homelessness. In Hays County, complex issues are further compounded by fast population growth and rural pockets which have limited access to resources. Hays County experiences child abuse/neglect removal rates slightly higher than the state average: State 9,965 removals, Hays = 1.3 per 1,000 child population (TDFPS FYE 8/31/23). Historically, San Marcos children and youth make up 40-50% of CASA services in Hays County.

Through this grant, children and youth will receive independent, high quality, personalized advocacy – focused on each child's best interests and ensuring primary needs are met for medical, educational, mental health, housing, and long-term stability. CASA of Central Texas is well-positioned to advocate for the needs of our local children who have experienced abuse and neglect. We promote frequent check-ins with children, sibling groups and families to ensure physical safety and protection, as well as address mental well-being. We are also concerned for older youth who are about to exit foster care and youth adults in extended foster care. Many lack relationships, resources and connections needed to ensure safety and stability as young adults.

F. CITY COUNCIL STRATEGIC INITIATIVE

Does this project or program positively impact one of the initiatives described in the attached City Council Strategic Plan? Which one?

The mission of CASA of Central Texas aligns with the City of San Marcos' strategic goal to commit to a healthy quality of life for families of all types. To increase the quality of life and sense of place, it starts with the children who are most vulnerable in our community. With our highly trained volunteer advocates, children who have been abused and/or neglected can have their voice be amplified in court and ensure a safe, stable, loving, home. As the need for more volunteers increase, CASA of Central Texas will recruit more volunteers to ensure this quality of life and sense of place for every child that we serve, and every new child we will get to serve in San Marcos this year.

G. IMPACT

Describe in detail the impact this program will have on the identified need and on San Marcos residents.

CASA volunteers work within the Texas child welfare system as appointed by the Child Protection Court and District Courts. Trained CASA volunteers bring three critical qualities to their work: they focus on one case at a time; they bring a unique perspective to the court case; and their sole objective is to represent the best interests of the child. CASA is present in every court session, mediation and trial in the suit affecting the child-parent relationship. CASA participates in meetings with the Texas Department of Family and Protective Services (TDFPS), treatment centers, foster agencies and schools, and make referrals to community agencies. A CASA advocate stays appointed on a case until the children are placed in a safe, permanent home and the case is closed, a process that lasts at least 12-18 months. CASA's Pre-Service Volunteer Training (PSVT) and continuing education (CE) equips each advocate with the solid base of knowledge needed to powerfully and compassionately advocate for a child that has been abused, neglected or abandoned. In addition to gaining a clear understanding of the child protection system and the CASA volunteer role, volunteers learn about trauma, resilience, and cultural competence in a dynamic, energizing, and impactful way. A study by Texas Appleseed (2012), "Improving the Lives of Children in Long-Term Foster Care," reports that "if a child has a CASA, the CASA usually is the only person who truly knows the child and knows how the child is really doing."

In Hays County, CASA of Central Texas is appointed as Guardian ad Litem, and we provide an unduplicated service to represent and advocate for each child's best interests. Our volunteers are screened, highly trained and are provided with ongoing support from professional staff. Judges prioritize case assignments and appoint CASA of Central Texas when a trained volunteer advocate is available to take a case. "There is no greater honor than to be able to serve children. The children in my community are extra special and I only want the very best for them. You make their lives better by being a CASA." -Judge Melissa McClenahan, Child Protection Court of Central Texas. A CASA volunteer is assigned to help one child or set of siblings at a time, so they can focus on giving that child or sibling group individualized advocacy and attention, with the goal of helping them move out of state-funded foster care and into safe, permanent homes as soon as possible. The safety, permanency and well-being of children and youth are the overarching areas of focus within the child welfare system. CASA volunteers contribute to and play an integral role in advocating for resources within each of these areas.

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H. EXPERIENCE OR REFERENCES

Describe your experience in implementing a similar program, or if this is a first-time venture, provide an explanation of why you believe you will be successful in implementation. You may attach up to three letters of reference.

Formed in 1985, CASA of Central Texas has the distinction of being the third-most longstanding CASA program in Texas. We have an experienced executive leadership team with 13 years of average tenure and a strong staff team with 9.5 years of average tenure. Chief Executive Officer Norma Castilla-Blackwell has been with the organization since 2003. We have eleven outstanding community members on the volunteer Board of Directors with 100% contribution participation. Also, during the past six years, we have maintained our Candid Guidestar (www.guidestar.org) Platinum status – the highest level of recognition for financial transparency.

Operating as an independently incorporated nonprofit services provider, CASACenTex is part of a nationwide CASA movement that is one of the largest volunteer networks in the country – 74 Texas chapters and 939 state/local programs – following best practices at the national, state, and local levels. An extensive quality assurance audit by Texas CASA in March 2025 resulted in high scores in five key areas: Case Management 98%, Volunteer Management 98%, and "No Findings" related to Governance, Administration, and Fundraising.

Throughout our 40-year history, CASACenTex has worked closely with many community agencies on our direct services. We hold Judicial Endorsements with the Child Protection and District Courts as well as Memorandums of Understanding with the Texas Department of Family and Protective Services at the State and Local levels. In addition, we work collaboratively with other community agencies and providers (Child Advocacy Center, shelters), government leaders and officials (city, county, State), civic clubs (Lions, Kiwanis, Rotary, Chambers of Commerce), local media, local churches, and local businesses. Through these collaborations, we have formed a solid network that contributes to the programmatic, financial, and volunteer resources of our program.

We have enjoyed a strong working relationship with the City of San Marcos including being a recipient of public funding. CASACenTex is compliant with required subrecipient reporting and regular drawdowns.

TYPE OF PUBLIC SERVICE (choose all that apply)

- _____ 05A Senior Services
- _____ 05C Legal Services
- _____ 05E Transportation Services
- _____ 05G Battered and Abused Spouses Services
- _____ 05I Crime Awareness
- _____ 05K Tenant/Landlord Counseling
- _____ 05M Health Services
- _____ 050 Mental Health Services
- _____ 05Q Subsistence Payments

____ 05D Youth Services
 ____ 05F Substance Abuse Services

____ 05B Handicapped Services

- _____
- _____ 05H Employment Training
- _____ 05J Fair Housing Activities
- _____ 05L Child Care Services
- _X__ 05N Abused and Neglected Children Services
- _____ 05P Screening for Lead Paint/Lead Hazards
- _____ 05R Homeownership Assistance (Not Direct)

Other:

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. Programs receiving funding from the City at this time (during the current program year):
 - a. How much CDBG funding was awarded? \$37,909
 - b. Is this program receiving any other City of San Marcos sources? Yes, Human Services
 - c. If yes, how much was received and from what source? \$35,000
- 3. Is there a fee to clients to participate in the program? _____ Yes ____X__ No

If yes, please provide fee structure.

4. Describe the days and hours of operation of the program: <u>CASA offices are open by appointment, M-F 8am-5pm;</u> however, CASA volunteers work 24/7 in order to meet the needs of the children/youth/families they serve.

AGENCY INFORMATION

- 1. Does your organization have an office located in San Marcos? X Yes No
- 2. Has your organization been in operation for 2 or more years? X_Yes _____ No
- 3. Has your organization served San Marcos residents for 2 or more years? X Yes No

IV. PROGRAM BENEFICIARIES

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 in a Presumed Benefit Category? ___X_Yes or ____ No

If "yes", list the categories: Abused Children

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

Abused	Elderly	Battered	Homeless	Severely	Illiterate	Persons living
Children	Persons	Spouses	Persons	Disabled Adults	Adults	with AIDS
75						

 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	Elderly	Battered	Homeless	Severely	Illiterate	Persons living
Children	Persons	Spouses	Persons	Disabled Adults	Adults	with AIDS
95						

B. BENEFICIARIES WHO ARE NOT CONSIDERED "PRESUMED"

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

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

- What percentage of persons proposed to be assisted are expected to be low/mod?
- 3. What percentage of persons proposed to be assisted are expected to be San Marcos residents?
- 4. 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
 - _____Other, describe:______

V. LINE ITEM BUDGET

Please use the following format to present your proposed line-item budget. Secured funds are funds on-hand, pledged, or awarded. Following the line-item budget, please complete the Supplemental Budget Form – Use of Other Resources. Funds and costs, as outlined on the Sources and Uses of Funds form, may **not** be spent or incurred <u>prior to a contract award</u> <u>date</u> (usually October 1st) from the CDBG Program. Supporting documentation may be attached as an Appendix.

Expense Category	Total Program Budget	CDBG Portion	Other Funding Source	Other Funds Amount
Personnel Services				
Salaries	\$377,061	\$41,000	VOCA, HHSC, City of Buda, Hays County	\$336,061
Fringe Benefits	\$47,698	\$5,100	VOCA, HHSC, City of Buda, Hays County	\$42,598
Supplies				
Office Supplies	\$5,000	\$900	In-N-Out Burger Foundation	\$4,100
Program Supplies				
Client Materials				
Operating				
Training				
Insurance				
Utilities/Rent/Mortgage	\$17,776	\$8,000	In-N-Out Burger Foundation	\$9,776
Other (please specify)				
Telephone	\$24,912	\$5,000	In-N-Out Burger Foundation	\$19,912
Total	\$472,447	\$60,000		\$412,447

Please provide an explanation for any unusual budget expenditures listed in the line-item budget above.

VI. PROJECTED IMPLEMENTATION SCHEDULE WITH PERFORMANCE GOALS

Projected Start Date: October 1, 2025

Projected Completion Date: September 30, 2026

Activity Description	Start Month/Year	End Month/Year	Performance Measurement Goal
Example: Hiring New Staff Member	October 2025	December 2025	Employment process complete
Advocacy Casework	October 2025	September 2026	75 San Marcos Children and Youth
Volunteer Training and Support	October 2025	September 2026	30 Active Volunteers
Recruitment of Volunteers	October 2025	September 2026	25 Outreach Activities

REQUIRED ATTACHMENTS

- _X__ Organizational Chart
- _X__ Articles of Incorporation
- _X__ Proof of Tax-Exempt status
- _X___ Board Minutes and Resolution authorizing application submittal and specifying who will sign documents. (The organization's governing board must approve the submittal of this funding application and designate a person who is authorized to execute program documents.)
- _X__ A listing of key staff and employees who will work directly with the proposed program, their primary job duties, and other pertinent information relating to your proposed project.
- _____ If CDBG funds will be used to hire new personnel, please provide a brief job description of the proposed position(s).

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: David Pfeifer, Board President
3.	How many years has your organization been in business? <u>40 years</u>
4.	Organization's Taxpayer Identification Number (EIN): 74-2403373
5.	Organization's Unique Entity Identifier Number: <u>H5HLRAN1PZC9</u>
6.	Is organization currently registered in the federal System for Award Management (SAM)? Yes No
Fir	NANCIAL INFORMATION
1.	What is the date of your fiscal year end? June 30
2.	Does your organization have a purchasing policy?XYesNo
3.	Has your organization currently or within the past five years had any litigation that is pending or has been resolved?
	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?
	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?
	X Yes No
6.	What level of financial review does your organization obtain from an independent source? Select from the following options:
	X_ Single AuditX_ Audited Financial Statement
	Reviewed Financial Statement Compiled Financial Statement
	No independent review Other (describe):

7.	Wh	at period was covered by your most recent financial review? 7/1/23-6/30/24			
8.	Has your organization received City of San Marcos funding in the past two years? _X_ Yes No				
	lf y	es, please attach a short summary of the purpose and amount of City funding.			
PE	RSO	NNEL AND POLICIES			
1.	Nar	ne and Title of your chief administrator Norma Castilla-Blackwell			
	Nu	mber of years in this position? <u>22 years</u>			
2.	Tot	al number of current employees at all locations <u>26</u>			
3.	Tot	al number of current employees who will be involved in this project 7			
4.	Tot	al number of new employees expected to be hired for the project <u>0</u>			
5.	Doe	es your organization have a personnel policy manual? _XYesNo			
	Doe	es it include a procedure for filing grievances?YesNo			
	Doe	es it include a non-discrimination clause?YesNo			
6.		es your organization maintain a written code or standards of conduct that governs the performance of its officers, ployees or agents engaged in the award and administration of contracts supported by Federal funds?			
		X_Yes No			
7.	Sep	varation of duties for financial transactions regarding this project (respond with job title):			
	a.	Who will approve payment of incurred expenses? Chief Executive Officer and Board			
	b.	Who will prepare the payment check? <u>Staff Accountant</u>			
	С.	Who will sign checks paying project expenses? Board			
	d.	Who posts the transaction to your financial records? <u>Staff Accountant</u>			
	e.	Who reconciles monthly bank statements? <u>Controller and Administrative Coordinator</u>			
Ac	CES	SIBILITY OF PROGRAMS AND SERVICES			
	1.	Are all facilities to be served by the program ADA Accessible? _X_YesNo			
	2.	Do you have a Section 504 (ADA) Self-Evaluation on file?YesXNo			
	3.	How will you provide services to persons with Limited English proficiency? <u>See attached Policy 3.12 English</u> Proficiency and Other Diversity			
INS	SUR/	ANCE, BONDING, AND WORKER'S COMPENSATION			
	1.	Does your organization have liability insurance coverage? <u>X</u> Yes <u>No</u>			
	2.	If yes, in what amount? <u>1,000,000</u>			
	3.	Does your organization pay worker's compensation in accordance with Federal and state laws?X_YesNoN/A			
	4.	Does your organization have fidelity bond coverage for principal staff members who handle the organization's accounts?XYesNo			
	5.	Will vehicles owned by the organization be used in conjunction with the proposed project?			
	6.	If yes, what level of liability insurance is maintained on the vehicles? <u>N/A</u>			

VIII. 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: CASA of Central Texas, Inc.

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

Yes _____ No _____

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 _____

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 _____

- 4. Describe any other affiliation or business relationship that might cause a conflict of interest with respect to CDBG funds and activities. <u>N/A</u>
- 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.*

IX. 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:

- 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.
- 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.
- 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 antidisplacement 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).

CERTIFICATIONS REGARDING LOBBYING:

- 21. 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.
- 22. 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.
- 23. 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.
- 24. 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:

CEDTIFIED DV.

- 25. The information, exhibits, and schedules contained in this application are true and accurate statements and represent fairly the financial condition of our organization;
- 26. 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;
- 27. Our organization prohibits discrimination in accordance with Title VI of the Civil Rights Act of 1964; and,
- 28. 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.

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

Signature: Norma C Blackwell	Date Signed: 5/8/25
Printed Name: Norma Castilla-Blackwell	Title: Chief Executive Officer
Organization Name: CASA of Central Texas, Inc.	· · · · · ·

Unanimous Written Consent of Board of Directors

Pursuant to the Texas Business Organizations Code, and by unanimous consent, the Board of Directors of CASA of Central Texas Inc. waives notice of and the necessity of a meeting and adopts the following resolution as its official act and deed.

WHEREAS, the Board of Directors of CASA of Central Texas, Inc. finds it in the best interest of the residents of Caldwell, Comal, Guadalupe and Hays Counties, that CASA of Central Texas, Inc. be operated for 2025-2026; and

WHEREAS, the Board of Directors of CASA of Central Texas, Inc. agrees that in the event of loss or misuse of the City of San Marcos CDBG funds, the Board of Directors of CASA of Central Texas, Inc. represents that the funds will be returned by CASA to the City of San Marcos in full; and

WHEREAS, the Board of Directors of CASA of Central Texas, Inc. hereby designates Norma Blackwell, Chief Executive Officer, as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of CASA of Central Texas, Inc. authorizes submission of the grant application by CASA of Central Texas, Inc. to the City of San Marcos for CDBG Public Services Funding.

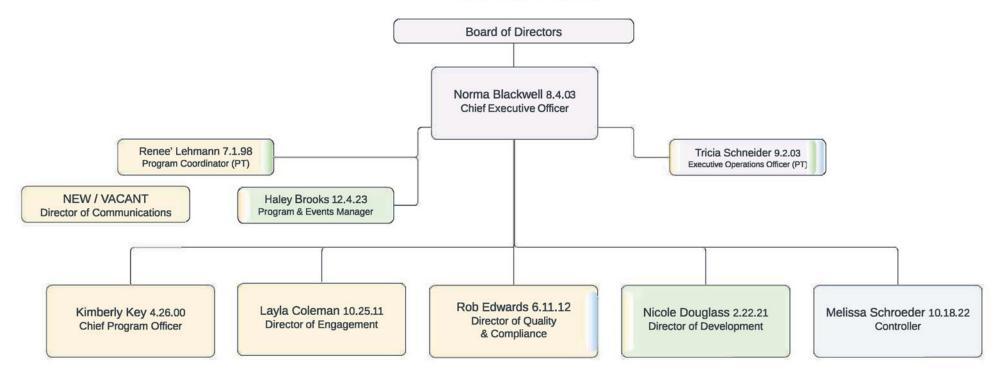
Signed: David Pfeifer David Pfeifer (May 7, 2025 36:13 CDF)

May 7, 2025

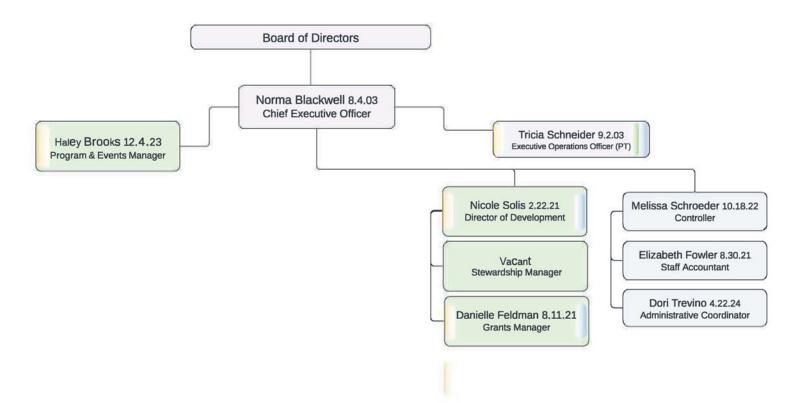
David Pfeifer, Board President

Passed and approved this 7th day of May 2025.

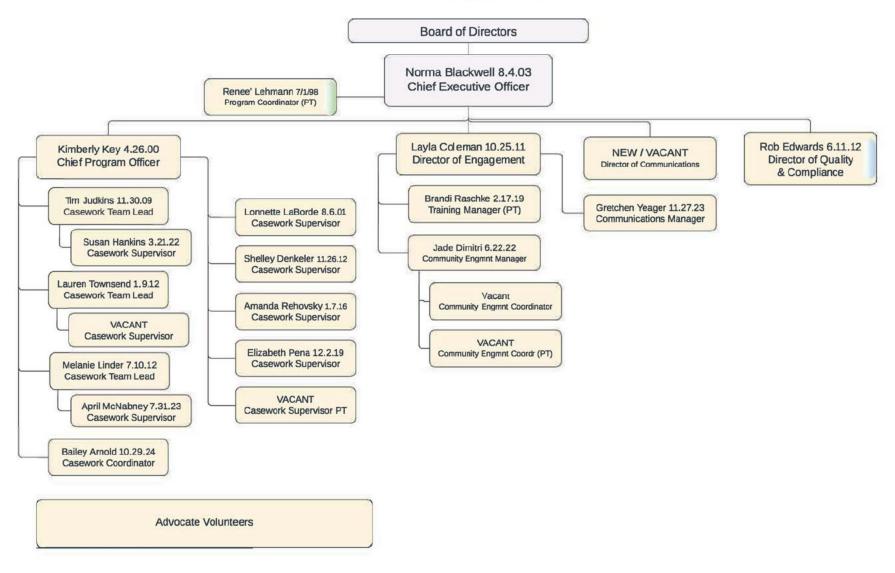
Executive Staff FY 2024-25 as of 2.1.25



Fundraising & Administration Staff FY 2024-25 as of 2.1.25



Program Staff FY 2024-25 as of 2.1.25



	Organizatio	on Budget
INCOME BUDGET	2024-25	2025-26
Federal	424,634.00	398,094.38
State	361,081.00	338,513.44
County	74,500.00	69,843.75
City	60,000.00	56,250.00
United Way	38,700.00	36,281.25
Individual Donations	174,000.00	163,125.00
Board Member Contributions	20,000.00	18,750.00
Church & Civic Donations	61,000.00	57,187.50
Corporate Donations	75,000.00	70,312.50
Foundation	566,046.00	530,668.13
Fundraising	518,000.00	485,625.00
Othe Income	5,000.00	4,687.50
TOTAL INCOME	2,377,961.00	2,229,338.45

EXPENSE BUDGET	2024-25	2025-26
Salaries	1,525,835.00	1,430,470.31
Insurance Benefits	108,072.00	101,317.50
Payroll Taxes	116,726.00	109,430.63
Pension	76,292.00	71,523.75
Unemployment Taxes	20,000.00	18,750.00
Employee Recognition	9,500.00	8,906.25
Professional Services - Contractors	35,874.00	33,631.88
HR Outsourcing	34,469.00	32,314.69
Conferences/Education	6,500.00	6,093.75
Travel - Employees	40,000.00	37,500.00
Travel - Advocates	10,500.00	9,843.75
Background Screenings	1,800.00	1,687.50
Equipment/Computer/Software	69,601.00	65,250.94
Equipment Rental	12,000.00	11,250.00
Credit Card & Other Fees	10,500.00	9,843.75
Office Supplies	10,902.00	10,220.63
Training Expenses	8,697.00	8,153.44
Special Needs for Children	18,000.00	16,875.00
Advocate Recognition	22,380.00	20,981.25
Audit	13,500.00	12,656.25
Recruitment & Outreach	11,632.00	10,905.00
Marketing/Advertising	26,375.00	24,726.56
Fundraising	64,210.00	60,196.88
Insurance		-
Directors & Officers	3,300.00	3,093.75
Liability & Fidelity	24,768.00	23,220.00
Membership & Subscriptions	14,412.00	13,511.25
Telephone/Internet	24,416.00	22,890.00
Utilities	19,900.00	18,656.25
Building Maintenance	37,800.00	35,437.50
TOTAL EXPENSE	2,377,961.00	2,229,338.46

CASA OF CENTRAL TEXAS, INC.

Audited Financial Statements and Single Audit Reports June 30, 2024

CASA OF CENTRAL TEXAS, INC.

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Independent Auditor's Report

To the Board of Directors of CASA of Central Texas, Inc.

Opinion

I have audited the accompanying financial statements of CASA of Central Texas, Inc., (not-forprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of Central Texas, Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of the report. I am required to be independent of CASA of Central Texas, Inc. and to meet other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA of Central Texas, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exits. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CASA of Central Texas, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA of Central Texas, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Supplementary Information

The audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 15-19, and the schedule of expenditures of federal awards for the year ended June 30, 2024, as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the

financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated October 20, 2024 on my consideration of CASA of Central Texas's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CASA of Central Texas's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA of Central Texas's internal control over financial reporting and compliance.

Lende Zengyen Sample, CPA

San Marcos, Texas October 20, 2024

CASA OF CENTRAL TEXAS, INC. STATEMENT OF FINANCIAL POSITION JUNE 30, 2024

ASSETS	
Cash and cash equivalents	\$ 150,716
Accounts receivables	277,643
Prepaid expenses	20,594
Investments	534,422
Right-of-use assets-operation leases	44,213
Beneficial interest in assets held by others	78,099
Property and equipment; net	2,609,073
TOTAL ASSETS	\$ 3,714,760
LIABILTIES AND NET ASSETS	
Liabilities	
Accounts payable	\$ 3,501
Accrued liabilities	42,524
Operating lease liability	44,213
TOTAL LIABILITIES	 90,238
Net assets	
Without donor restrictions, undesignated	2,874,478
Without donor restrictions, Board designated-reserves	666,570
With donor restrictions	83,474
TOTAL NET ASSETS	3,624,522
TOTAL LIABILITIES AND NET ASSETS	\$ 3,714,760

CASA OF CENTRAL TEXAS, INC. STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

	Wit	hout Donor With Donor				
Support and revenue	Restrictions		Restrictions		Total	
Grants	\$	728,442	\$	902,078	\$	1,630,520
Contributions		236,050		5,375		241,425
In-kind donations		297,054		-		297,054
Fundraising, net		379,450		-		379,450
Interest income		1,203		1,666		2,869
Unrealized gain		22,289		6,323		28,612
Total support and revenue		1,664,488		915,442		2,579,930
Satisfaction of donor restrictions		952,963		(952,963)		-
Total support and revenue		2,617,451		(37,521)		2,579,930
Expenses						
Program services		2,139,807		-		2,139,807
Supporting services						
Management and general		342,989		-		342,989
Fundraising		124,386		-		124,386
Total expenses		2,607,182		-		2,607,182
Change in net assets		10,269		(37,521)		(27,252)
Net assets at beginning of year		3,530,779		120,995		3,651,774
Net assets at end of year	\$	3,541,048	\$	83,474	\$	3,624,522

CASA OF CENTRAL TEXAS, INC. STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2024

		Supporting Services			Total		
			nagement			Supporting	
	Program		d General		ndraising	Services	tal Expenses
Payroll expenses	\$ 1,310,055	\$	194,296	\$	93,870	\$ 288,166	\$ 1,598,221
Health insurance	77,293		11,463		5,538	17,002	94,295
Pension	49,763		7,381		3,566	10,947	60,710
Program expenses	23,660		-		-	-	23,660
Travel	46,835		-		-	-	46,835
Advertising	11,233		-		-	-	11,233
Contract services	63,522		9,421		4,552	13,973	77,495
Conferences and training	11,174		-		-	-	11,174
Recruitment	12,899		-		-	-	12,899
Memberships	25,029		3,712		1,794	5,506	30,535
Bad debt expenses	-		69,906		-	69,906	69,906
Bank and credit card fees	-		15,628		-	15,628	15,628
Building and facilities expense	65,863		9,768		4,719	14,487	80,351
Computer software	9,430		1,398		676	2,074	11,504
Depreciation expense	96,282		14,280		6,899	21,179	117,461
Equipment	9,164		1,359		657	2,016	11,180
Employee recognition	9,714		-		-	-	9,714
Liability insurance	22,974		3,407		1,646	5,054	28,028
Office supplies	6,537		970		469	1,439	7,976
Total direct expenses	1,851,428		342,989		124,386	467,375	2,318,803
In-kind contributions	288,379		-		_	_	288,379
Total expenses	\$ 2,139,807	\$	342,989	\$	124,386	\$ 467,375	\$ 2,607,182

CASA OF CENTRAL TEXAS, INC. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2024

Cash flows from operating activities		
Change in net assets	\$	(27,252)
Adjustments to reconcile change in net assets to net cash		
provided (used) by operating activities:		
Donated capital asset		(8,675)
Unrealized gain on investments		(22,289)
Depreciation		117,460
Change in accounts receivable		71,026
Change in prepaids		(9,930)
Change in beneficial interest held by others		(7,104)
Change in accruals		11,809
Net cash provided by operating activities		125,045
Cash flow from investing activities		
Investment income, purchases, sales; net		(112,137)
Investment in capital assets		(120,415)
Net cash (used) by investing activities		(232,552)
Net change in cash and cash equivalents		(107,507)
Cash and cash equivalents, beginning of year		258,223
Cash and cash equivalents, end of year	\$	150,716
	÷	100,110
Supplementary information		
Interest paid	\$	-
Income taxes paid	\$	-

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

CASA of Central Texas, Inc. (CASA), a member of the National Court Appointed Special Advocate Association and Texas CASA, is a nonprofit corporation whose mission is to advocate for abused and neglected children in the court system by recruiting, training, and supporting community volunteers. CASA is funded by federal/state grants, fundraisers, community donations and volunteer hours from trained advocates.

Basis of presentation

The financial statements of CASA of Central Texas have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the organization to report information regarding its financial position and activities to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of CASA of Central Texas, Inc.'s management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donors' restrictions are temporary in nature; those restrictions will be met by actions of CASA of Central Texas, Inc. or by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purposes for which the resource was restricted has been fulfilled, or both.

Cash and cash equivalents

For purposes of the statements of cash flows, the organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. As of June 30, 2024, the organization's cash and cash equivalents totaled \$150,716.

Beneficial interest in assets held by others

CASA of Central Texas has beneficial interest in an endowment fund within New Braunfels Community Foundation, NBCF. In December 2014, the organization entered into an agreement with the New Braunfels Area Community Foundation, the Foundation, to establish a quasi-endowment to be used for charitable purposes. The Foundation will hold and administer the endowment funds. The fund is held and invested by the NBCF for the benefit of CASA of Central Texas and is reported at fair value within the statements of financial position, with distributions and changes in fair value recognized within the statement of activities. As of June 30, 2024, the endowment funds held within New Braunfels Community Foundation totaled \$78,099.

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Fair Value Measurements

The organization reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. The hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

Level 1 Inputs that are quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 2 Inputs other than quoted prices included in level 1 that are observable for the

asset or liability, either directly or indirectly.

Level 3 Inputs that are unobservable for the asset or liability.

The organization's current assets and liabilities are presented in the statement of financial position are Level 1. The organization has no Level 2 or Level 3 assets or liabilities. The carrying amounts reported in the statements of financial position approximate fair values because of the short maturities of those instruments.

Revenue and support

The organization receives the majority of its revenues from governmental and organizational grants, individual contributions and fundraising donations.

Expense Recognition and Allocation

The costs of providing the services and other activities of the organization have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include payroll expenses, insurance, professional services, equipment, facilities and depreciation.

Revenue Recognition

The organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, contributions with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Accounting for Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Tax Status

The organization is incorporated exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code (IRC), though it would be subject to tax on income unrelated to its exempt purposes. The tax year is still open to audit for both federal and state purposes.

Advertising costs

Advertising costs are expensed as incurred. Advertising costs for the year ended June 30, 2024 totaled \$11,233.

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

New Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. The new standard requires the lessee to recognize lease liability on the statement of financial position for leases greater than 12 months. The organization has operational leases for copier usage and network management services expiring in 2025 and 2027. The operating right-of-use assets are recognized at the present value of the lease payments at inception of the lease. Lease expense is recognized on a straight-line basis as rental/lease expense in the statement of activities.

NOTE B - RECEIVABLES

CASA of Central Texas, Inc.'s year end receivables include outstanding grant receivables, request for reimbursements, and outstanding pledge contributions. No allowance has been recorded, management believes receivables are collectible based on historical collections and grant/contract agreements. Accounts receivable totaled \$277,643 at year end.

NOTE C - PROPERTY AND EQUIPMENT

CASA of Central Texas, Inc. capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from 5 - 30 years. As of year-end, capital assets consisted of the following:

Land	\$ 159,900
Training center-SM	2,150,319
CASA office bldgNB	698,320
Furniture and equipment	325,725
Total property and equipment	 3,334,264
Accumulated depreciation	 (725,191)
Net property and equipment	\$ 2,609,073

Depreciation expense for the year totaled \$117,460.

NOTE D - INVESTMENTS

For the year ended, June 30, 2024, CASA of Central Texas's investments included:

Fixed income (T-bills)	\$407,717			
Mutual funds	125,562			
Cash and cash equivalents	1,143			
Investment income Unrealized gains	\$ 534,422 \$ 275 \$ 22,289			

Investments were measured at fair value using the market approach and inputs were considered to be level 1 under the fair value hierarchy.

NOTE E - LEASES

CASA of Central Texas utilizes two operating lease agreements, one for copier rental with a minimum monthly payment of \$860. Total lease payments for fiscal year 2024 totaled \$11,180. The second operating lease agreement is for network management services and equipment with a minimum monthly payment of \$2,325. Total network management lease payments totaled \$27,900.

Future minimum lease payments on operating leases are as follows: Year ending June 30.

2025	\$ 12,900
Total minimum lease payments Less present value discount at approximately 3 <u>%</u>	47,490 (3,277)
Total discount present value of lease liabilities	\$44,213

NOTE F - IN KIND DONATIONS

Donated goods and services are recognized as "in-kind contributions" by CASA. Contributed goods and services listed below are valued using estimated prices of identical or similar services or goods provided by the donor at the time of the contribution and is recorded as in-kind contributions revenue and expensed in the period the services or goods are received.

CASA OF CENTRAL TEXAS, INC. NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE F - IN KIND DONATIONS-continued

In addition, community volunteer advocates donate time and mileage in their work as court appointed advocates. For the year ended June 30, 2024, recorded value of in-kind contributions included the following:

	Hrs/Miles	<u>Amounts</u>
Volunteer hours, at \$29.95/hr. (7/1/2023-12/31/2023)	3,061	\$ 91,671
Volunteer hours, at \$31.80/hr. (1/1/2024-6/30/2024)	3,199	101,728
Volunteer mileage, at \$.14/mile (7/1/2023-12/31/2023)	27,086	3,792
Volunteer mileage, at \$.14/mile (1/1/2024-6/30/2024)	33,774	4,728
Contributed goods		95,135
-		
Total in-kind contributions		<u>\$297,054</u>

NOTE G - PENSION PLAN

CASA of Central Texas participates in a pension plan that is available to all employees after their initial 90-day training period. CASA contributes 5% of gross wages each pay period to the plan and employees can contribute through payroll deductions. CASA's contributions for the year ended June 30, 2024, totaled \$60,710.

NOTE H - DONOR RESTRICTED NET ASSETS

As of June 30, 2024, donor restricted net assets consisted of \$78,099 NBACF Endowment fund and \$5,375 donor designated for cyber security purposes.

NOTE I - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The following reflects CASA of Central Texas, Inc.'s financial assets as of the financial position date, reduced by amounts not available for general use due to donor-stipulated restrictions.

	2024
Cash and cash equivalents	\$ 150,716
Accounts receivables	277,643
Investments	534,422
Beneficial interest in assets held by	
others	 78,099
Total financial assets	 1,040,880
Less	
Donor restrictions	 83,474
Financial assets available to meet cash	
needs for expenditures within one year	\$ 957,406

CASA OF CENTRAL TEXAS, INC. NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE I - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES-continued

CASA of Central Texas, Inc.'s primary sources of cash flows during the year are from governmental reimbursement grants and general contributions. These revenue sources provide a consistent inflow of cash throughout the year.

NOTE J - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 20, 2024, which is the date the financial statements were available to be issued.

CASA OF CENTRAL TEXAS, INC. SCHEDULE OF CVC/OAG FUNDS FOR THE YEAR ENDED JUNE 30, 2024

Grantor/	Program or Award	Accrued or [Deferred] Revenue at 7/1/2023	Pagainta	Disburgemente	Accrued or [Deferred] Revenue at
Program Title	Amount	//1/2023	Receipts	Disbursements	6/30/2024
CVC-2023-70	307,694	62,979	146,343	83,364	-
Totals		\$ 62,979	\$ 146,343	\$ 83,364	\$ -

CASA OF CENTRAL TEXAS, INC. SCHEDULE OF VOCA FUNDS FOR THE YEAR ENDED JUNE 30, 2024

Grantor/ Program Title	Program or Award Amount	Accrued or [Deferred] Revenue at 7/1/2023	Receipts	Disbursements	Accrued or [Deferred] Revenue at 6/30/2024
VOCA-2023-70	391,044	70,413	169,438	99,025	-
VOCA-2024-70	403,726		247,925	311,591	63,666
Totals		\$ 70,413	\$ 417,363	\$ 410,616	\$ 63,666

CASA OF CENTRAL TEXAS, INC. SCHEDULE OF OVAG FUNDS FOR THE YEAR ENDED JUNE 30, 2024

Grantor/ Program Title	Program or Award Amount	[D Re	ccrued or Deferred] venue at /1/2023	R	Receipts	Disb	oursements	[De Rev	erued or eferred] venue at 0/2024
2022/2023 Programs									
OVAG C-0223	45,000		12,116		19,039		6,923		-
2023/2024 Programs OVAG C-00747	48,909		-		35,953		41,630		5,677
Totals		\$	12,116	\$	54,992	\$	48,553	\$	5,677

CASA OF CENTRAL TEXAS, INC. SCHEDULE OF HHSC FUNDS FOR THE YEAR ENDED JUNE 30, 2024

Grantor/ Program Title	Program or Award Amount	Accrued or [Deferred] Revenue at 7/1/2023	Receipts	Disbursements	Accrued or [Deferred] Revenue at 6/30/2024
HHSC-2024-70	312,172	-	213,097	259,906	46,809
Totals		\$-	\$ 213,097	\$ 259,906	\$-

CASA of Central Texas, Inc. Schedule of Expenditures of Federal and State Awards For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures
Expenditures of Federal Awards			
 U.S. Department of Treasury Pass-through Texas Office of the Governor, Criminal Justice Division VC-Coronavirus State Fiscal Recovery Fund (Victims of Crime - SB8)-Court Appointed Special Advocates Total U.S. Department of Treasury 	21.027	1736216	\$ 99,025
 U.S. Department of Justice, Office of Justice Programs, Office of Victims of Crime Pass-through Texas Office of the Governor, Criminal Justice Division-Tx CASA Victims of Crime Act, SB30 Total U.S. Department of Justice, Office of Justice Programs, Office of Victims of Crime 	16.575	1736217	<u>311,591</u> <u>311,591</u>
Total Expenditures of Federal Awards			410,616
Expenditures of State Awards			
Texas Health and Human Services Commission Passed through Texas CASA Crime Victim's Compensation (CVC) 9.1.23-8.31.24 Total Texas Health and Human Services Commission	N/A	HHSC-2024-70	259,906 259,906
Texas CASA Crime Victim's Compensation (CVC) Total Texas CASA	N/A	CVC-2023-70	<u>83,364</u> 83,364
Office of the Attorney General Other Victim Assistance Grant (OVAG) Other Victim Assistance Grant (OVAG) Total Office of the Attorney General	N/A N/A	C-00223 C-00747	6,923 41,630 48,553
Total Expenditures of State Awards			391,823
Total Expenditures of Federal and State Awards			\$ 802,439

CASA OF CENTRAL TEXAS, INC. NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS JUNE 30, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of CASA of Central Texas under programs of the federal and state government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Uniform Grant Management Standards* (UGMS), which includes the State of Texas Single Audit Circular, Because the schedule presents only selected portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of the CASA of Central Texas.

All of CASA of Central Texas, Inc.'s federal awards were in the form of cash assistance. CASA of Central Texas, Inc. had no federal funded insurance programs or loan guarantees during the year ended June 30, 2024.

CASA of Central Texas, Inc. does not have an indirect cost reimbursement rate.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and UGMS, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

3. MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

4. PASS THROUGH TO SUBRECIPIENTS

There are no awards passed through to subrecipients.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors CASA of Central Texas New Braunfels, Texas

I have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of CASA of Central Texas, (a non-profit organization), which comprise the statement of financial position as of June 30, 2024, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated October 20, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered CASA of Central Texas's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CASA of Central Texas's internal control. Accordingly, I do not express an opinion on the effectiveness of CASA of Central Texas's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

100 N. Edward Gary Street, Suite 110, San Marcos, Texas 78666 Phone: Fax:

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether CASA of Central Texas's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of the tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CASA of Central Texas's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA of Central Texas's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Levil Dengy Sample, CPA

San Marcos, Texas October 20, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors CASA of Central Texas New Braunfels, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited CASA of Central Texas compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of CASA of Central Texas's major federal programs for the year ended June 30, 2024. CASA of Central Texas major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, CASA of Central Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis of Opinion of Each Major Federal Program

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). My responsibilities under those standards, Uniform Guidance, are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of CASA of Central Texas and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination on CASA of Central Texas's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statues, regulations, rules, and provisions of contracts or grants agreements applicable to CASA of Central Texas's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CASA of Central Texas's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for the resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about CASA of Central Texas's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, I:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CASA of Central Texas's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of CASA of Central Texas's internal control over compliance with relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and, but not for the purpose of expressing an opinion on the effectiveness of CASA of Central Texas's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weakness in internal control over compliance that I identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employs, in the normal course of performing

their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal programs will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during the audit I did not identify any deficiencies in internal control over compliance that I considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance that J considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lende Danger Samply, CPA

San Marcos, Texas October 20, 2024

CASA OF CENTRAL TEXAS, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2024

<u>Section I – Summary of Auditor's Results</u>	Description
Financial Statements	
Type of auditor's report issued:	Unmodified
Internal control over financial reporting: Material weaknesses identified Significant deficiencies identified not considered to be material weaknesses	No None reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major programs: Material weaknesses identified Significant deficiencies identified not considered to be material weaknesses	No None reported
Type of report of independent auditor's report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported In accordance with 2 CFR 200.516(a) of Uniform Guidance?	No
Major Federal Programs:	
Name of Federal Program or Cluster:	AL Number
Victims of Crime Act	16.575
Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
Auditee qualified as low-risk auditee?	Yes
<u>Section II – Financial Statement Findings</u>	
NT.	

None

Section III – Federal Award Findings

None

CASA of Central Texas, Inc.

POSITION DESCRIPTION

Position:	Director of Engagement
Status:	Exempt / Full-time
Reports to:	Chief Executive Officer
Location:	Based in New Braunfels, TX or San Marcos, TX. Travel within the Central Texas area utilizing your privately-owned vehicle (mileage reimbursed).

ABOUT US:

We envision a world where every child thrives in a safe, stable, loving home. CASA of Central Texas (Court Appointed Special Advocates) provides high quality best interest advocacy for children and youth in the child welfare system. We train and empower community volunteers to ensure children's needs are met and their voices lifted. We commit to strengthen the connections and well-being of children in foster care, one family at a time. CASA of Central Texas is a 501(c)(3) non-profit organization in operation since 1985. In 2023, we served 500 children (about 65% of children in care) with 210 volunteers in Caldwell, Comal, Guadalupe and Hays Counties.

VALUES & PRIORITIES:

CASA CenTex core values include advocacy, dedication, compassion, support, integrity, and relationships. Our strategic priorities focus on engaging community partners and stakeholders to build strong relationships; improving workforce stability and retaining operational knowledge; strengthening business practices for efficiency and effectiveness; and proactively marketing our organization to build and grow within our service area.

JOB SUMMARY:

The Director of Engagement is a key leadership role on our executive team as it has responsibility for the agency's image and deepens trust and confidence from the community. Following relationship-focused practices, this role leads a team to maximize public awareness of CASA CenTex's mission across a diverse four-county area, as well as maintain impactful and supportive relationships with current volunteers. As demonstrated by increases in advocate recruitment, quality messaging campaigns, and meaningful external partnerships, the Director of Engagement sets strategy, develops plans and processes with the goal of achieving maximum impact and benefit for CASA.

This position works closely with executives and staff, requiring cross-departmental collaboration, and exercises discretion and independent judgment with respect to matters of significance. To succeed in this position, candidates should have strong process, project and people management skills; be resourceful, creative, analytical, adaptable, and organized with the ability to build rapport with all levels of our team as well as external contacts. Exceptional

organization and problem-solving skills are essential. The ideal candidate will be a professional leader in relationship building, mission awareness, and the successful onboarding of new advocates; love analysis and strategy; enjoy both detail and high-level responsibilities; and have a passion to share the CASA mission.

MINIMUM QUALIFICATIONS:

- Bachelor's degree in social service, teaching, public relations, human resources or related field.
- 5 years of work experience in a similar position, in volunteer coordination, social work or human resources.
- 3 years of work experience providing strong leadership and supervisory skills with the ability to effectively manage and motivate a team.
- Strong understanding of the dynamics of child abuse and neglect and demonstrated knowledge of the role of a CASA.
- Experience developing and implementing policies, standards, and effective practices; goal setting and strategic planning.
- Solid presentation, communication, and relationship building skills; experience connecting with diverse groups.
- Perform independently with little supervision while at the same time working effectively as a team member.
- Strong process, project, and people management skills
- Proficient in Microsoft Office, as well as project management and communication applications.
- Expected to complete CASA training within three months of hire, or have attended training within the last three years.

ESSENTIAL JOB FUNCTIONS & STANDARDS:

Advocate & Community Engagement:

- Develop and execute a comprehensive engagement strategy to enhance the presence and impact of CASA of Central Texas in all parts of our community.
- Identify and prioritize engagement opportunities to support the goals and objectives of mission awareness and volunteer recruitment, training, and retention.
- Collaborate with the executive team to align engagement efforts and develop strategies that promote and align with broader agency initiatives.
- Lead and manage a staff team and volunteer groups to grow the volunteer pool, increase public awareness, and improve the demographic representation by cultivating and maintaining relationships.
- Identify and leverage opportunities to engage diverse and underrepresented communities and promote inclusivity in order to better serve the children and families in the child welfare system.
- Stay informed about industry trends and best practices in communications and engagement, identifying opportunities for improvement and innovation.
- Represent CASA of Central Texas at community events, meetings, conferences, and other venues and in professional and networking settings to enhance the engagement team's profile and continue to forge partnerships.

• Attend advocate trainings, advocate appreciation events and court hearings periodically to further support and recognize volunteers.

Program Accountability and Certification:

- Ensure engagement program compliance with CASA of Central Texas policies and standards, Texas CASA standards, National CASA standards, and the Texas Family Code.
- Monitor and evaluate the effectiveness of communications, engagement, and training activities, identifying and tracking key metrics and outcomes.
- Prepare reports documenting program data, complete program evaluations, and prepare illustrative narratives as required by funding sources and appeals to the general public.

Personnel Management:

- Supervise and provide strong leadership and guidance to the Communications Manager, Training Manager, and Community Engagement Manager and Coordinators to ensure their individual success and the success of the team; guide the strategies of each engagement teammate and direct their work accordingly.
- Provide daily supervision of staff; coach, train, guide and support the department staff team to achieve organization goals and objectives.
- Responsible for employee performance management including annual written evaluations, employee appreciation and retention, and corrective actions as needed; report violations of policy and other staff concerns to the CEO immediately.
- Develop, maintain and administer personnel policies and department job descriptions in consultation with the CEO.
- Determine and maintain appropriate headcount for the department in consultation with the CEO.

Administrative Management:

- Fiscal Management identify future needs of the department and provide recommendations for budget planning; maintain adherence to annually approved budget or make exception requests to the CEO.
- Fundraising assist with activities, projects and special events as directed and within grant guidelines for the position.

Other:

- In accordance with team philosophy, complete special projects and tasks as requested by the Chief Executive Officer; perform other duties as situations warrant; the above list is illustrative of tasks and responsibilities and is not meant to be all-inclusive nor is it intended to substitute for the exercise of good judgment and initiative.
- Maintain confidentiality of CASA clients, volunteers, staff and donors; protect confidentiality by being aware of information in workspace and of persons who can hear confidential conversations; utilize locking enclosures for paper and electronic information; immediately report known or suspected breaches to the CEO.
- Complete minimum 12 hours of annual self-development training, including one hour on cultural competency (diversity, equity, inclusion).

- Attend conferences and workshops, meetings and events as requested, and as an appropriate and professional representative of the organization.
- Participate in fundraising initiatives, projects and events, as requested.
- Assist in community education and raising awareness about the CASA program.
- Demonstrate and champion alignment with CASA vision, mission, and values in daily work.
- Travel to/from CASA offices located in New Braunfels and San Marcos; travel in 4-county service area; and occasional travel to other locations.

Knowledge, Skills, and Abilities:

Proficiency in MS Office (Word, Excel, Outlook, Teams). Strong understanding of the dynamics of child abuse and neglect and the Texas child welfare system. Strong project, process, and people management skills. Goal-oriented with high attention to detail and accuracy. Ability to support a dynamic team, maintain productive relationships, hold self and others accountable to performance standards, effectively manage conflict, and motivate others to do their best. Strong interpersonal, listening, verbal, written, and oral communication skills. Patient and adaptable, working with cross-disciplinary teams in a collaborative style. Ability to work independently, with initiative, and handle multiple priorities, tasks and deadlines. Ability to work in sensitive situations, with sensitive information, and maintain confidentiality. Ability to identify and initiate creative and effective problem solving, prioritizing the needs of the child, volunteer and/or organization. Independent, consistent and timely decision-making skills. Sound judgment, demonstrated integrity, honesty and ethical conduct.

Work Environment and Physical Demands:

- Prolonged periods of sitting at a desk and working on a computer. Prolonged periods of standing and walking. Open work environment. Reach with hands and arms. Stand, walk, sit; use hands to finger, grasp, handle, feel or operate objects, tools or controls; and speak, hear and read. In-office and occasional out-of-office public contact. Kneel, bend and crouch. Lift and move up to 50 pounds. Vision abilities include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus. Subject to the usual interruptions associated with providing friendly service and performing multiple duties; respond courteously and professionally; operate typical business office equipment; duties normally provided in surroundings where undesirable physical conditions and hazards are minor and controllable.
- Frequently required to attend off-site functions and will be required to provide own transportation (mileage reimbursed).
- Business appearance and proper grooming/hygiene required and determined by professional situation. i.e. business casual, business professional, cocktail/black tie, etc.
- Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions of this position.

EMPLOYEE ACKNOWLEDGEMENT:

I acknowledge that I have received, read, and understand this Position Description for Director of Engagement. I hereby certify that I have the ability and I agree to perform this job to the best of my abilities, the functions and duties described herein, with or without reasonable accommodation. I understand that this document does not constitute an employment contract or alter my "at-will" employment status. I further understand that the duties and responsibilities described herein are subject to change or modification, as determined by management, and that I am responsible for performing any job duties, or other tasks, and responsibilities that may be assigned, and/or directed by management.

Employee Name, Print

Signature

Date

CASA of Central Texas, Inc.

POSITION DESCRIPTION

Position:	Casework Supervisor
Status:	Exempt / Full-time (40 hours per week)
Schedule:	M-F flexible with frequent evenings and weekends
Reports to:	Chief Program Officer or Casework Team Lead
Location:	Based in New Braunfels, TX or San Marcos, TX. Travel within the Central Texas area utilizing your privately-owned vehicle (mileage reimbursed).

ABOUT US:

We envision a world where every child thrives in a safe, stable, loving home. CASA of Central Texas (Court Appointed Special Advocates) provides high quality best interest advocacy for children and youth in the child welfare system. We train and empower community volunteers to ensure children's needs are met and their voices lifted. We commit to strengthen the connections and well-being of children in foster care, one family at a time. CASA of Central Texas is a 501(c)(3) non-profit organization in operation since 1985. In 2023, we served 500 children (about 65% of children in care) with 210 volunteers in Caldwell, Comal, Guadalupe and Hays Counties.

VALUES & PRIORITIES:

CASA CenTex core values include advocacy, dedication, compassion, support, integrity, and relationships. Our strategic priorities focus on engaging community partners and stakeholders to build strong relationships; improving workforce stability and retaining operational knowledge; strengthening business practices for efficiency and effectiveness; and proactively marketing our organization to build and grow within our service area.

JOB SUMMARY:

The Casework Supervisor provides our core services of advocacy for children and youth who have experienced abuse and neglect. By coaching, training, guiding and supporting volunteer advocates in their casework activities, this key front-line role ensures the best interests of children and youth are represented in the child welfare system. Through our supervisor-volunteer partnerships and working amongst many people with varying interests – social workers, attorneys, judges, educators, medical and mental health professionals, foster parents, the parents and families of the children, and the children themselves – we identify needed services, collaborate for positive outcomes, and ensure each child's long-term stability in a safe home. The Casework Supervisor ensures compliance with high standards of program service and essential documentation of casework advocacy; loves working with volunteer advocates; and has a passion to share the CASA mission. The Case Supervisor exercises cultural competency in

their interactions with children and families and has a working knowledge of child welfare policy and legal procedure.

MINIMUM QUALIFICATIONS:

- Bachelor degree in social work, psychology, sociology, criminal justice or related field.
- Experience in social work, child advocacy casework, volunteer coordination and direct supervision, preferred.
- Strong presentation and communication skills.
- Demonstrated ability to plan, organize and coordinate.
- Perform independently with some supervision while at the same time working effectively as a team member.
- Proficient in Microsoft Word and Excel, as well as databases.
- Experience maintaining and organizing statistical information, preferred.
- Expected to complete CASA training within three months of hire, or have attended training within the last three years.

ESSENTIAL JOB FUNCTIONS & STANDARDS:

Case Management:

- Lead and manage a team of volunteer advocates and, by exercising independent judgment and decision making, provide professional casework services working toward the primary objective of finding a safe and stable home for every child to whom assigned/appointed as Guardian Ad Litem.
- Perform and direct casework services culminating in written and verbal court testimony in court hearings and trials, and participating in mediations, to advocate for the best interest of each child, address concerns related to each child, and make informed recommendations to improve each child's well-being in terms of their medical care, mental health, education, housing, and permanency.
- Be proficient in and ensure casework/volunteer compliance with state and federal laws pertaining to child welfare including, but not limited to, the Texas Family Code, and ensure compliance with extensive standards established by CASA of Central Texas, Texas CASA and the National CASA/GAL Association.
- Follow child placement options, levels of care, and Department Family and Protective Services (DFPS) and Single Source Continuum Contractor (SSCC) policies and procedures.
- Timely and efficiently identify problems in both case management and volunteer coordination and plan corrective action.
- Carry and manage a caseload up to 30 cases as assigned by a district judge or child protection judge.
- Coordinate casework responsibilities, including family and child contacts, professional contacts, transportation, support services, linkage to community resources, court report monitoring, appearances at hearings and maintenance of case files in our database.
- Attend court hearings and case staffing meetings with child advocate.
- Provide notification of meetings and court hearings to child advocates.
- Provide timely, accurate reports for submission to the court and to other involved parties.

- Maintain up-to-date case files, including progress notes, reports and motions, correspondence, etc.
- Maintain case and child advocate statistics for funding and statistical reporting.
- Evaluate child advocate case activity and performance.

Additional Program Responsibilities:

- Contribute to additional program activities including, but not limited to, volunteer appreciation, in-service advocate training, pre-service advocate training, volunteer recruitment, writing and providing content for the program newsletters, statistics, data reporting for grant purposes, participation at board meetings and supervision of student interns.
- Maintain a professional, organized environment in the daily operation of the CASA office.
- Maintain excellent time-keeping and attendance.
- Complete special projects and tasks as requested by the Chief Program Officer or Chief Executive Officer; perform other duties as situations warrant; the above list is illustrative of tasks and responsibilities and is not meant to be all-inclusive nor is it intended to substitute for the exercise of good judgment and initiative.

Other:

- In accordance with team philosophy, complete special projects and tasks as requested by the Chief Program Officer or Chief Executive Officer; perform other duties as situations warrant; the above list is illustrative of tasks and responsibilities and is not meant to be allinclusive nor is it intended to substitute for the exercise of good judgment and initiative.
- Maintain confidentiality of CASA clients, volunteers, staff and donors; protect confidentiality by being aware of information in workspace and of persons who can hear confidential conversations; utilize locking enclosures for paper and electronic information; immediately report known or suspected breaches to the CEO.
- Complete a minimum 12 hours annual self-development training, including one hour on cultural competency (diversity, equity, inclusion).
- Attend conferences and workshops, meetings and events as requested, and as an appropriate and professional representative of the organization.
- Participate in fundraising initiatives, projects and events, as requested; attend advocate trainings and advocate recognition events.
- Assist in community education and raising awareness about the CASA program.
- Demonstrate and champion alignment with CASA vision, mission, and values in daily work.
- Travel to/from CASA offices located in New Braunfels and San Marcos; travel in 4-county service area; and occasional travel to other locations.

Knowledge, Skills, and Abilities:

• Proficiency in MS Office (Word, Excel, Outlook). Strong process and people management skills. Goal-oriented with high attention to detail and accuracy. Comfort with tasks ranging from daily routine to specialized. Ability to support a dynamic advocacy team, maintain productive relationships, hold self and others accountable to performance standards, effectively manage conflict, and motivate others to do their best. Strong interpersonal, listening, verbal, written, and oral communication skills. Patient and

adaptable, working with cross-disciplinary teams in a collaborative style. Ability to work independently, with initiative, and handle multiple priorities, tasks and deadlines. Ability to work in sensitive situations, with sensitive information, and maintain confidentiality. Ability to identify and initiate creative and effective problem solving, prioritizing the needs of the child, volunteer and/or organization. Sound judgment. Independent, consistent and timely decision-making skills. Demonstrated integrity, honesty and ethical conduct. Ability to handle sensitive information and maintain confidentiality.

Work Environment and Physical Demands:

- Prolonged periods of sitting at a desk and working on a computer. Frequent periods of standing and walking. Open work environment. Reach with hands and arms. Stand, walk, sit; use hands to finger, grasp, handle, feel or operate objects, tools or controls; and speak, hear and read. In-office and occasional out-of-office public contact. Kneel, bend and crouch. Lift and move up to 50 pounds. Vision abilities include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus. Subject to the usual interruptions associated with providing friendly service and performing multiple duties; respond courteously and professionally; operate typical business office equipment; duties normally provided in surroundings where undesirable physical conditions and hazards are minor and controllable.
- Frequently required to attend off-site functions and will be required to provide own transportation (mileage reimbursed).
- Business appearance and proper grooming/hygiene required and determined by professional situation. i.e. Business casual, Business professional, cocktail/black tie, etc.
- Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions of this position.

EMPLOYEE ACKNOWLEDGEMENT:

I acknowledge that I have received, read, and understand this Position Description for Casework Supervisor. I hereby certify that I have the ability and I agree to perform this job to the best of my abilities, the functions and duties described herein, with or without reasonable accommodation. I understand that this document does not constitute an employment contract or alter my "at-will" employment status. I further understand that the duties and responsibilities described herein are subject to change or modification, as determined by management, and that I am responsible for performing any job duties, or other tasks, and responsibilities that may be assigned, and/or directed by management.

Employee Name, Print

Signature

Date

Harassment and Discrimination Policy

CASA of Central Texas strives to be an inclusive organization whose employees, volunteers, and directors reflect the diversity of the children and community that the program services in terms of gender, ethnicity, and cultural and socio-economic backgrounds.^{(TAC 377,113(b)(3)} Harassment or discrimination of any employee is prohibited, whether by other employees, volunteers, Board members, vendors, suppliers, customers, visitors, or any other third parties, because of the employee's gender, pregnancy, sexual orientation, gender identity, age, race, color, national origin, religion, veteran status, disability, or any other category protected or not protected by federal, state, or local law. Any alleged harassment that violates this policy, regardless of whether it violates federal, state, or local law, and regardless of whether it occurs during working hours or on company premises, will result in appropriate and proportionate disciplinary action, up to and including immediate termination of employment. Further, mistreatment on social media based on any of the above-mentioned protected categories carries the weight of workplace interaction and will be treated as such for disciplinary purposes.

Employees are also reminded that harassing or offensive conduct that is directed at one individual may be overheard or seen by, and offend, others in the vicinity or online. Thus, any conduct that violates this policy will be addressed, regardless of intent.

Definitions

Harassment is defined as verbal, written (in-person or online), or physical conduct that has the intent or effect of interfering with an individual's work performance, or that creates an intimidating, hostile, or offensive work environment. The term "harassment" may include, but is not limited to:

• Slurs, epithets, derogatory comments, or any other offensive remarks or jokes;

- Unwarranted touching, assault, impeding or blocking movement, or any physical interference with normal work or movement;
- Derogatory posters, cartoons, drawings, e-mails, text messages,

online posts, or gestures; • Threats of violence or harm, whether

implied or direct; or

• Any other conduct that may create a hostile, intimidating, or offensive work environment.

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal, written, online, or physical conduct of a sexual nature when:

· Submission to sexual conduct is an expressed or implied term or

condition of employment; • Submission to sexual conduct is the basis

for any employment decision; or

 When verbal, written, or online communication or physical conduct of a sexual nature has the purpose or effect of unreasonably interfering with an individual's work performance or creates an intimidating, hostile, or offensive working environment.

Examples of sexual harassment may include, but are not limited to:

• Unwanted sexual advances;

• Demands for sexual favors in exchange for favorable treatment or continued employment;

- Threats, either direct or implied, of termination, demotion, poor evaluation, or other detrimental or retaliatory conduct when made for the purpose of obtaining sexual favors;
- Verbal or online conduct, such as derogatory or obscene comments, slurs or sexual invitations, sexual jokes, propositions, suggestive, insulting, or obscene comments or gestures, or any other verbal abuse of a sexual nature;
- Graphic, verbal or online commentary about an individual's body, sexual prowess, or sexual deficiencies, or inquiries into one's sexual experiences;
- Flirtations, advances, leering, whistling, touching, pinching, assault, coerced sexual acts, obstruction of movement, or any other physical interference of a sexual nature; or
- Demonstrative conduct such as derogatory or sexual posters, photographs, cartoons, drawings, calendars, gestures, e-mails, text messages, online postings, or other displays of sexually suggestive objects or pictures.

These behaviors are unacceptable in the workplace, in other work-related settings, such as business-related social events, or on social media regardless of whether they rise to the level of legally actionable sexual harassment. Inappropriate conduct toward, or harassment of, employees by non-

employees is also a violation of this policy.

Complaint Procedure

No employee should assume that CASA is aware of a problem or potential problem or that someone who witnessed inappropriate behavior reported it, as conduct that may be offensive to one may not be offensive to another. Rather, any employee who believes that they are being harassed and/or who witnesses or has knowledge of harassment or inappropriate behavior under this policy must immediately report it to their supervisor or any other member of management with whom they are comfortable and the CEO. Employees may also use CASA's optional complaint form, which is provided at the back of this handbook and available from the CEO. The complaint will be investigated promptly, thoroughly, and impartially. If unsatisfied with the response to their complaint after using any of the avenues listed above, or if uncomfortable with using any of those avenues, the employee **must** report the conduct to the President of the Board.

The suspicion of child abuse of any kind should immediately be reported to

The DFPS Abuse Hotline,

The identity of any individual who submits a report, a witness who provides information regarding a report, and the target of the complaint, will be kept confidential to the extent possible consistent with a thorough and impartial investigation. Further, any information gathered as part of an investigation will be kept confidential to the extent possible consistent with a thorough and impartial investigation. Employees should also be aware that when harassing behavior occurs online, CASA may require access to employees' social media accounts and/or content when doing so is necessary for a thorough investigation of a complaint and that refusal to provide such access may be deemed as an attempt to impede the investigation and may result in disciplinary action, up to and including termination of employment.

If CASA determines that a violation of this policy has occurred, it will take appropriate and proportionate disciplinary action, up to and including immediate termination of employment. The disciplinary action imposed will depend upon the nature and severity of the offending employee's conduct, the circumstances involved, the offending employee's prior employment history, and any other factors that are deemed relevant by CASA to its determination.

CASA prohibits retaliation against employees who complain, or participate in an investigation of, harassment. Any employee who feels that retaliation has occurred should immediately report the alleged retaliation, using the complaint procedures described in this policy. Any employee found to have retaliated against any individual who submits a report of harassment or provides information during an investigation will be subject to disciplinary action up to and including immediate termination.

If alleged harassment or retaliation continues after a complaint or investigation, the employee must immediately report the alleged conduct using the complaint procedures described in this policy for further investigation and any appropriate corrective action. 04/29/2025

City of San Marcos Community Development Block Grant Program San Marcos, TX 78666

To Whom It May Concern,

I am writing to provide a letter of reference for CASA of Central Texas, Inc. in support of their application for the Community Development Block Grant (CDBG) Program. As President of the San Marcos Industrial Foundation, Inc. and retired President of CenturyTel Investments of Texas, Inc., I have had the pleasure of working closely with their team and have witnessed firsthand the positive impact they have on our community over the last twenty years.

Through this advocacy program, CASA of Central Texas, Inc. has consistently demonstrated a commitment to improving the quality of life for some of the most vulnerable residents of San Marcos.

I am confident that the funding provided by the CDBG Program will enable CASA to continue and expand their valuable work in our community. Their dedication to serving child victims of abuse aligns perfectly with the mission of the CDBG Program.

I wholeheartedly support their application and believe that they are deserving of this grant.

Thank you for your consideration.

Sincerely,

Haranet

Mr. John L. Navarrette

April 25, 2025

CDBG Program Funding City of San Marcos San Marcos, Texas

Dear Honorable Members of the City of San Marcos CDBG Program:

I am writing to respectfully and wholeheartedly support the request by CASA of Central Texas for CDBG Funding. The goal of Court Appointed Special Advocates, or CASA, is to achieve safety and permanence for the children to whom they are assigned; with their biological family or by being adopted by a loving family. This requested funding is critical to CASA's ability to conduct their purposeful work, providing essential services and support to the children removed from their homes because of abuse or neglect.

CORRIDOR

I have been involved with CASA since 2003, when I was afforded the opportunity to begin serving Hays, Caldwell and Blanco Counties in the Texas Legislature. My collaboration with CASA increased as I chaired the Human Services Committee in the Texas House of Representatives from 2007-2010, and my respect for the critical importance of the program has only increased since that time. After founding Corridor Title in 2010, my colleagues and I have closely partnered with CASA in several ways. And this partnership has provided me a unique and clear-eyed perspective on the finite nature of public and private resources, as well as the critical nature of their work. I wish to make two brief points in support of CASA's grant request.

First, CASA's work is critically important. Data clearly suggests that better outcomes are enjoyed by children fortunate enough to receive a CASA --- helping them navigate the challenges of foster and adoptive care, and ultimately leading to a safe, stable and loving home environment. That success manifests in better educational, economic and life outcomes. In 2024, with 66 active volunteers in Hays County (38 in San Marcos) serving as Guardians ad Litem, CASA served 147 Hays County (95 San Marcos) children. With the rapid growing population in San Marcos and Hays County, CASA of Central Texas hopes to serve even more children and find permanency for them.

Second, CASA of Central Texas has proved to be an extremely effective steward of public dollars. They carefully manage a Board-approved budget, while maintaining a laser-like focus on prioritizing their expenses in support of training and supporting more CASA volunteers, thereby amplifying their ability to advocate for the children of our community. Financial accountability is an important guiding principle of the organization, and one of the reasons I so appreciate the capable execution of their purposeful work.

Thank you very much for your service to our city, as well as your compassionate consideration of my request.

Respectfully,

Mfore

Patrick M. Rose 730 Belvin Street San Marcos, Texas 78666

08 W. 5" St., Ste. 300 ustin, TX 78703

Oripping Springs Ceorget Dripping Springs, TX 78620

113 W. 9" St. Ceorgetown, TX 78626

Lockhart Sam Houston Plovy, Ste. 150 Ste. C Lockhart, TX 78644

New Braunfels New Braunfels, TX 78130

San Marcon 133 W. San Antonio St., Ste San Marcos, TX 78666

www.Corridor Title.com

Houston

Houston, TX 77064

10720

Carol J. Grímm

May 6, 2025

CDBG Program Funding City of San Marcos San Marcos, Texas

City of San Marcos CDBG Program Funding Team:

I am writing to ask the City of San Marcos to support the request of CASA of Central Texas for CDBG Funding in carrying out their essential and critical services to the children removed from their homes because of abuse or neglect. The goal of the Court Appointed Special Advocates is to achieve safety and permanence for the children in their cases, either returning to their family or being adopted by a loving family.

I have been involved with CASA since 2001 as a Volunteer and supporter. Over the years, the number of children coming into State care has grown dramatically. CASA of Central Texas in 2001 had close to 60 volunteers; today there are 189 volunteers to serve the most vulnerable children in our community. Even with this increase in volunteers, CASA is still unable to provide Court Appointed Special Advocate for 100% of the children in State care in our 4-county area.

For those children who are fortunate enough to receive a CASA, the CASA fills a unique role in their lives and helps the court in determining the best outcome for them. Children who receive a CASA are far more likely to become tax-paying citizens as adults, rather than a tax-burden to the city. To increase the number of children served, the number of volunteers must be increased. CASA of Central Texas needs your help to recruit, to train, and to support more volunteers to help these children and their families. Please consider the benefits of CASA to our community.

Thank you for your compassionate consideration of my request.

Respectfully,

Grimm

612 Dale Street San Marcos, TX 78666