

| | |
|-----------------------------------|-----------------------------------|
| Agency | Community Action of Central Texas |
| Program | San Marcos Senior Center |
| San Marcos Service Address | 810 Arizona Street |
| Requested | \$20,000 |
| Recommended | \$18,000 |

| Application Completeness Check for HSAB | Community Action of Central Texas San Marcos Senior Center |
|---|---|
| Questions | |
| Are all questions answered? | Yes |
| Is the application signed? (this is a certification) | Yes |
| Does the program have measurable outcomes? | Yes |
| Is the agency a Human Services Agency? | Yes |
| Is the agency overseen by a Board of Directors? | Yes |
| Required Attachments | |
| BUDGETS | |
| 1. Agency budget for current fiscal year | Yes |
| 2. Agency budget proposed for next fiscal year | Yes |
| 3. Program budget for current fiscal year | Yes |
| 4. Program budget proposed for next fiscal year | Yes |
| 5. Budget showing the exact uses of the HSAB funding | Yes |
| BOARD OF DIRECTORS INFORMATION | |
| 6. Board of Directors membership roster | Yes |
| 7. Board of Directors Meeting Attendance Record for current year | Yes |
| 8. Board of Directors City of Residence | Yes |
| 9. Board of Directors membership criteria | Yes |
| ORGANIZATION INFORMATION | |
| 10. Organizational chart with names and titles of staff | Yes |
| 11. Current IRS Form 990, pages 1 and 2 (not required for churches) | Yes |
| 12. Non-discrimination policy statement | Yes |
| Preferred Attachments - 3 Letters of Support | |
| Letters of support from members of the San Marcos Community | Yes |
| Attachments if Applicable | |
| Latest audit or CPA signed review, if applicable | Yes |
| Policies and Procedures for the proposed Program, if available | Yes |
| Note: We are not requiring Texas Secretary of State registration | |

CHECKLIST OF REQUIRED ATTACHMENTS

APPLICATION

- Completed and signed application.....Pages 1-7
- Final Performance Report for 2023 Funding.....Pages 8-9

BUDGETS

- Agency budget for current fiscal year.....Page 10
- Agency budget proposed for next fiscal year..... Page 11
- Program budget for current fiscal year..... Page 12
- Program budget proposed for next fiscal year..... Page 13
- NEW: Budget showing the proposed uses of HSAB funding**.....Page 14

BOARD OF DIRECTORS INFORMATION

- Board of Directors membership roster – **NEW must include city of residence for each Board member....** Page 15
- Board of Directors Meeting Attendance Record for the current fiscal year..... Page 16
- Board of Directors membership criteria..... Pages 17-18

ORGANIZATION INFORMATION

- Organizational chart with names and titles of staff.....Page 19
- Current IRS Form 990, pages 1 and 2 (not required for churches).....Pages 20-21
- Non-discrimination policy statement..... Page 22
- Latest audit or CPA signed review, if applicable..... Pages 23-82
- Policies and Procedures for the proposed Program, if available..... Pages 83-92

LETTERS OF SUPPORT

- Letters of support from members of the San Marcos Community (prefer minimum of 3)..... Pages 93-97

City of San Marcos Human Services Grants
FY 2025 Application

I. SUMMARY INFORMATION

Applicant Organization: Community Action, Inc. of Central Texas

Contact Name: Francesca Ramirez

Telephone: 512-392-1161 x 309

Contact E-Mail Address: framirez@communityaction.com

Website: www.communityaction.com

Mailing Address: P.O. Box 748 San Marcos, Tx 78667-0748

San Marcos Service Address for this Program: 810 Arizona Street, San Marcos, TX 78666

Who is authorized to execute program documents? M. Francesca Ramirez, MSW Community Services Director

Program Name: San Marcos Senior Citizens Center

Amount of Funds Requested: \$20,000 (The total cost of running the program is \$91,700)

What percentage of the cost of this program is requested as funding through this application? 21.8%

II. QUESTIONS

All questions must be answered. Please type your answers.

OVERVIEW

1. What is the agency's or organization's mission?

Community Action Inc. of Central Texas' mission statement is: Helping Central Texans improve economic self-reliance through a wide range of services and community partnerships.

2. Briefly summarize the program for which funding is being requested and the services it provides.

In partnership with Hays County and the Capital Area Council of Governments-Area Agency on Aging, Community Action, Inc. of Central Texas would like to continue to provide services to local low-income seniors at the San Marcos Senior Citizen Center that has been in continuous operation since 1971. The total budget for the San Marcos Senior Citizen Center has increased to \$91,700 annually. Community Action is asking the City of San Marcos to fund approximately 21.8% of that total or approximately \$20,000. The goal of the Senior Citizen Program is to provide residents age 60 years and older, with special emphasis on low-income and minority individuals, opportunities to pursue mutual interests and participate in recreational activities that enhance their quality of life, support independence and encourage continued involvement in and with the community. The Center provides a welcoming, secure, and family-like environment for seniors to meet others, socialize and receive assistance in accessing a wide array of services. The San Marcos Senior Citizen Center is located at 810 Arizona Street and is open Monday through Friday from 8:00am until 2:00pm. The seniors arrive around 9:00am and leave at 1:00pm. Seniors either arrive at the center, by CARTS, personal transportation or sharedrides.

The Center meets several of the strategic initiatives identified by the City of San Marcos. The first is Economic Development. The City of San Marcos works with Community Action to maintain the Senior Citizen Center. Working alongside Hays County and the Capital Area Council of Governments-Area Agency on Aging we provide needed assistance and resources for the low-income aging population. In addition, we provide educational presentations, nutrition counseling, health screenings, sponsored arts and crafts, BINGO, Meals On Wheels, exercise, food bank distribution and other assistance to ensure that seniors are safe and taken care of. The second strategic initiative that we provide is "effective case management." All of the seniors receive personalized attention and help in accessing other resources, such as filling out applications for utility assistance, resources for low income housing, medical equipment, low cost prescription eyeglasses, and referrals to assist in filling out SNAP and Medicare applications.

COMMUNITY NEED AND JUSTIFICATION - 20 POINTS

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

Attendance at the San Marcos Senior Citizen Center enables participants to be active, healthy members of the community, and to meet with others outside their homes so that they are not isolated and forgotten. They receive nutrition and exercise education to keep them mentally and physically strong as they age. The Center provides a welcoming, secure, and family-like environment for seniors to meet others, socialize and receive assistance in accessing a wide array of services.

The U.S. Census Bureau Table S0102: Population 60 Years and Over in the United States reports that 34.3% of all households ages 60+ live alone. That is 7,393 households with senior citizens living by themselves. Additionally, **6.7%** of people 60 years and over report that they speak English less than "very well.", which is approximately 2,561 residents who struggle to communicate in the dominant language of the U.S. Both living alone and not being able to communicate contribute to social isolation which negatively impacts mental health and wellness.

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

As the population grows in San Marcos, so does the need for Senior Citizen services. The need for this program has increased particularly over the last year. The Center has seen an increase of **21%** in attendance compared to this time last year. Costs of rent and food continue to increase, hitting the senior population the hardest because their Social Security checks can hardly cover the essentials. Seniors are grateful for the hot lunches provided by Meals on Wheels (Tuesday-Friday) and for groceries from the Hays County Food Bank on Tuesdays to help slightly offset the monthly expenses of food. Since seniors rarely have enough money left over each month after paying their housing and food expenses, the Center is fortunate to partner with local businesses who sponsor BINGO and education/nutritional workshops. The Seniors can win toiletries and household essentials such as toilet paper, paper towels, and cleaning products.

The Center on average provides services to 21-46 seniors daily.

3. Client Information

All **senior citizens** who are age 60 and older and who live in the San Marcos area are eligible to receive and have access to Center services, including those who request information and receive referrals to other service providers. Attendance at the San Marcos Senior Citizens Center enables participants to be active, healthy members of the community, and to meet with others outside their homes so that they are not isolated and forgotten. They receive nutrition and exercise education to keep them mentally and physically strong as they age. The Center provides a welcoming, secure, and family-like environment for seniors to meet others, socialize and receive assistance in accessing a wide array of services. The families and caregivers of the seniors can be assured that their loved ones are safe, secure, and healthy during the day when they are working or attending to

other business.

Questions:

- a. Describe the direct clients for this program.

Direct clients for the purpose of this application are all senior citizens (age 60 or above) who access any Center service, including those who request information and receive referrals to other services. Participants in the utility assistance programs and homebound clients who receive home delivered meals from the Center are also considered direct clients.

- b. How is the program marketed to direct clients? How do you find these clients?

We market to find direct clients in a variety of ways. Most frequently is word of mouth, but also staff attend health fairs and senior fairs within the city and county. Our San Marcos Senior Citizen Center can be found on our agency website and the Center has its own Facebook page. Community Action has brochure that lists all of the agency's departments and services and the San Marcos Senior Citizen Center is included in this brochure. The brochure is handed out at forums that the agency is invited to by outside organizations and businesses, Head Start events, and utility assistance outreach events. The Senior Citizen Expo has been a great marketing event that staff attend annually. Collaboration within our agency's other programs occur to identify eligible participants, including our HIV, Breast Cancer, Utility Assistance, and Adult Education programs. We also collaborate with other partners in the area who help us identify potential clients.

- c. Expected total annual unduplicated direct clients who are City of San Marcos residents: **90**

IMPLEMENTATION - 15 POINTS

1. How exactly will these funds be used?

Funds will be used as outlined:

- o **30.5%** for salary of one full-time employee. (funding for this salary does not exceed 20% of full time position)
- o **6.4%** for fringe benefits
- o **1.5%** for holidays meals (Thanksgiving)
- o **5%** for office supplies\arts and crafts supplies
- o **50.7%** for building maintenance, utilities, janitorial, insurance
- o **4.9%** for phone/Internet/Postage/Staff Development
- o **1 %** for travel

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

Community Action will provide services to approximately 90 unduplicated San Marcos residents during the fiscal year. This will be measured through applications received and attendance taken daily. Services will be provided Tuesday - Friday from 9-2 and will include a noontime congregate meal. Additionally, seniors will be provided with a variety of programs that will include exercise, educationally appropriate information such as nutrition education, presentations from appropriate sponsors such as insurance, assisted living facilities, income based senior living options, Hospice, life insurance, etc., and activities to stimulate the brain and body to be able to continue to live a healthy active lifestyle.

100% of the participants who are responsible for paying their own utility (water and electric) bills will be referred to the Community Action Utility Assistance program with a goal of enrolling up to 70% of those referred.

At least 80% of the participants will report a positive experience through feedback given on annual surveys.

3. List the title of each position for which funding is requested and the activities associated with those positions.

Center Director, 30 hours a week. Is responsible for the day-to-day activities of the Center and provides guidance and supervises the Activity/Volunteer Coordinator. Submits reports to funding sources and maintains the maintenance of the center's building. Coordinates with the local Food Bank and Meals on Wheels to ensure that the seniors have access to healthy nutritious foods.

4. If funding is not available at the requested amount, what is the minimum Human Services Grant funding needed to be able to run this program? **\$18,000**

IMPACT AND COST EFFECTIVENESS - 25 POINTS

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

Community Action has been the sole provider of Senior Citizen services for low-income residents for 52 years. In 2022, it was estimated that approximately 71,569 (as of July 1, 2023 according to the U.S. Census Bureau) persons resided in the city of San Marcos, Tx. Of that, approximately 9.4% were persons over 65 years or over (6,727). According to Censusreporter.org, 19% of seniors 65 and older live in poverty. Resources are limited for low-income seniors in San Marcos.

Many families who care for their seniors in their own home must work and leaving their elderly parent alone is not always an option. The senior citizen center can be a solution for these families. They can leave their relative during the day in a safe, caring environment, where they can receive free lunches, socialize, and get stimulation through the group activities such as playing bingo or dominoes or participating in arts and crafts activities. The facility is ADA compliant and seniors have access to CARTS for transportation to and from the center.

The Center works with Combined Community Action, Meals on Wheels and as a designated congregate site for the Seniors, Tuesday - Friday by serving a hot meal for lunch. In addition, the Hays County Food Bank delivers food to the site for the seniors on Tuesdays. Attendance is at its highest on Tuesdays, especially towards the end of the month, when seniors have used the majority of their social security checks on other needs, such as rent, and have little money for food.

2. Discuss the amount of overhead compared to program costs.

Fortunately, there are no overhead costs compared to program costs regarding the amount being requested with the Human Services Grant. Our overhead costs are covered by a different funding source- Community Services Block Grant.

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

Other funding sources include a grant from Hays County and a grant from Capital Area Council of Governments-Area Agency on Aging (CAPCOG).

On average, the Senior Citizen program has 5-8 volunteers per week, including 3 volunteers that are consistent in helping every Tuesday during Food Bank. This year we have had 6 new volunteers sign up with the Center. In addition to helping with the Food Bank, volunteers assist in organizing activities and assist with special events such as Birthday Celebrations and Holidays. On average volunteers spend about 2-3 hours per day at the center.

The City of San Marcos provides an in-kind donation of providing the building that houses The San Marcos Senior Citizens Center.

4. What has your organization done in the past two years to raise different funding for this program?

Community Action continues to look for ways to enhance the use of the building and staff. A small portion of the Center Director salary is funded by the Comprehensive Energy Assistance Program to assist clients in enrolling into the utility assistance programs. Funds are also requested from Hays County and from the Capital Area Council of Governments-Area Agency on Aging, and for the new fiscal year, we requested more money in funding than in previous years from each of the two agencies. 2023 was the inaugural year for Community Action's 'Christmas in July' campaign benefitting the San Marcos Senior Citizen Center. The campaign was marketed externally with the community and also internally with employees of Community Action. The month-long campaign collected over 1000 donation items that were used for Bingo prizes and some for arts and craft projects and over \$600 was raised by donation lunches cooked and prepared by Community Action staff and offered to employees for a small cost. The agency's second annual 'Christmas in July' campaign will end on July 31, 2024, and we hope to be just as successful as we were in 2023.

COMMUNITY SUPPORT - 10 POINTS

1. Please submit 3-5 letters of reference that indicate strong local support for the program and the agency's ability to implement it as described in the application.

Please find 5 letters of reference attached to this grant application

2. How is the Board of Directors selected?

Community Action, Inc. of Central Texas follows the guidance of the Comprehensive Services Block Grant (CSBG) that is regulated by the Texas Department of Housing and Community Affairs. As such, the board of directors are made of equal number of public or elected officials, Low-income Neighborhood representatives and other private entities that have an interest in addressing the multiple issues surrounding poverty. Currently, Community Action is composed of a 14-member Board of Directors; 5 representatives from the private and public categories and 4 members from the Low-income category. All members of the Board of Director's must live in either Hays, Caldwell, or Blanco Counties. The different local or county boards, such as County Commissioner's Court or local City Council, appoint public officials or their representatives. Local neighborhood associations elect community representatives and the private sector group are selected based on their interest and approval of the board.

3. How often does the Board meet?

The Community Action Board of Directors meet every other month on the 3rd Thursday of the month.

4. What actions do Board members take to support the programs of the agency or organization?

The role of the Community Action's Board of Director is to secure and use all available local, state, federal and private resources to eliminate poverty and to enable low-income individuals and families to attain the means and to secure the opportunities needed to become fully self-sufficient. The Board of Directors has the legal and financial responsibility to enter into legally binding agreements with any Federal, State, or local agency or with any private organization for the purpose of running programs or providing services. The Board of Directors shall appoint the Executive Director who will manage the day-to-day operation of the corporation. The board determines overall program plans and priorities for the Corporation and grant final approval of all programs proposals and budgets. The board plays an active role in setting the tone and direction of the agency.

5. How many volunteers does your agency or organization have and how many hours do they spend on the program requesting funding?

We have had 30 volunteers in the last year who have donated their time between our Community Health Services clinic, Adult Education, and Head Start programs. In addition, the Senior Citizens program has 5-8 volunteers per week, including 3 volunteers that are consistent in helping every Tuesday during Food Bank. This year we have had 6 new volunteers sign up with the Center. On average volunteers spend about 2-3 hours per day at the center. Lastly, our 14 members on our Board of Directors volunteer their time every other month for 1-3 hours attending our board meetings.

COUNCIL PRIORITIES - 30 POINTS

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

The San Marcos Senior Citizens Center that has served San Marcos residents for over 52 years by the partnerships between the City of San Marcos, Hays County, and the Capital Area Council of Governments-Area Agency on Aging.

2. Does the agency have an office in San Marcos? (10 points if yes)

Community Action Inc. of Central Texas is located at The Village Main in San Marcos, TX. The physical address of the agency is 215 South Reimer Ave, San Marcos, TX, 78666.

3. Describe how this funding creates an increase in services or an increase in the number of people served. (10 points)

Receiving the requesting funding will both increase services and the number of people served by 1) allocating a portion of the funding to staff salaries who will be able to continue to enroll new clients, continue to further their outreach efforts, and continue to assist in efforts to creatively fundraise for the Center, such as the 'Christmas in July' campaign that was recently started in the last year and which took staff extra time to answer calls and emails, and receive and sort through donations. 2) Funding will also help ease the cost of supplies used for arts and crafts projects that help stimulate the senior's mind and thinking processes. 3) Additionally, a small portion of the funding will help ease the cost of preparing holiday meals which our two staff members do annually the day before Thanksgiving and often a week before Christmas for those seniors who don't have family to share those special times with. With increasing food prices over the last year, staff have continued to provide those meals with some of the cost coming out of their own pocket.

II. FUNDING RESTRICTIONS

By signing this application, I certify the following to be true:

1. All Human Services Grant funding will be spent on San Marcos residents, except for school-based programs, in which case it may be spent within the San Marcos Consolidated Independent School District boundary.
2. Funding requested is not more than 50% of the total funding for the agency.
3. Funding will not be used to fund more than 20% of a full-time position.
4. Agency has been in existence for at least 2 years. (This can include serving communities other than San Marcos.)

SUBMITTED AND APPROVED BY:

M. Francesca Ramirez
Signature

07-29-2024
Date

M. Francesca Ramirez
Printed Name

Community Services Director
Title



HUMAN SERVICES ADVISORY BOARD GRANT 2023 FINAL PERFORMANCE REPORT

Agency Name: Community Action Inc. of Central Texas

Program Name: Senior Citizen Center

Program Year: 2023

Reporting Period: January – December, 2023 (preferred deadline January 31, 2024)

NOTE ON DEADLINE: This report must be received by October 24, 2024, or your organization's application for 2025 funding for this program will not be considered.

PROGRAM STATUS

Please provide a brief written description of actions taken this period and how they helped achieve your program goals.

Partnered with Hays County Food bank and registered 63 families for the Turkey Holiday Meal box. Distributed 57 Turkey Holiday Meal boxes. Community Action and Youth Task services donated 47 heaters for the winter season and 36 have been distributed. We networked with over 8 agencies to give seniors resources/education of beneficial programs such as senior living, and home health providers. Scheduled twice a month nutrition education classes to encourage healthy eating while on a budget. Played games and encouraged walking club to increase physical activity and gross motor skills. Provided art projects such as painting and creating Christmas wreaths to encourage their creativity, imagination, fine motor skills, and cognitive thinking. All activities are geared to increase/encourage social emotional skills.

PROGRAM BENEFICIARIES

For the program that received HSAB funding, please report either number of unduplicated individuals served or number of unduplicated households served.

Check one: 87___ Unduplicated Individuals 84___ Unduplicated Households

| | Jan – Dec, 2023 |
|-------------------------------|-----------------|
| Total # Served | 87 |
| # San Marcos Residents Served | 75 |
| % San Marcos Residents | |

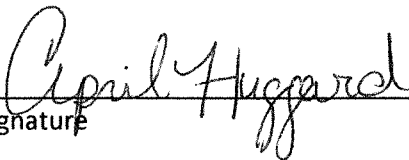
PROGRAM EXPENDITURES

For the final report of the year, please provide a bulleted list that briefly summarizes what the HSAB funding was spent on.

- Portion of staff salary and benefits that work for the program
- Supplies used in doing activities with the clients
- Telephone and utilities for the facility where program is conducted
- Minor building repairs to needed to maintain the facility
-

Certification:

I certify that to the best of my knowledge and belief the information reported in this Quarterly Performance Report is factual and accurate.



Signature

01/30/24

Date

April DeLeon Huggard

Printed name

Center Director

Title

Community Action, Inc of Central Texas
Agency Budget
For the Period November 1, 2023 through October 31, 2024

7.1.2

| | Budget |
|-------------------------|--------------------|
| REVENUES | |
| Grants & Contracts | \$ 16,005,280 |
| In-Kind Contributions | 1,556,162 |
| Fee for Service Revenue | <u>25,000</u> |
| TOTAL REVENUES | <u>17,586,442</u> |
| EXPENDITURES | |
| Personnel | 9,490,964 |
| Fringe Benefits | 2,127,926 |
| Travel | 93,061 |
| Supplies | 519,060 |
| Contractual | 1,833,736 |
| Other Operating | <u>3,521,695</u> |
| TOTAL EXPENDITURES | <u>17,586,442</u> |
| CHANGE IN NET ASSETS | <u><u>\$ 0</u></u> |

Community Action, Inc of Central Texas
Proposed Agency Budget
For the Period November 1, 2024 through October 31, 2025

7.1.2

| | Budget |
|-------------------------|--------------------|
| REVENUES | |
| Grants & Contracts | \$ 16,642,099 |
| In-Kind Contributions | 1,556,162 |
| Fee for Service Revenue | <u>54,250</u> |
| TOTAL REVENUES | <u>18,252,511</u> |
| EXPENDITURES | |
| Personnel | 9,790,992 |
| Fringe Benefits | 2,155,072 |
| Travel | 98,378 |
| Supplies | 544,115 |
| Contractual | 1,704,165 |
| Other Operating | <u>3,958,039</u> |
| TOTAL EXPENDITURES | <u>18,252,511</u> |
| CHANGE IN NET ASSETS | <u><u>\$ 0</u></u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS

FY 2024 Senior Citizens Program Budget

| Categories | CITY OF SM |
|---|--------------------|
| Personnel | |
| Center Director - San Marcos 30 hrs/wk - 52 wks @15 \$23,400.00 | \$7,815.00 |
| Activity Specialist 25 hrs/wk - 50 wks @11.00 \$13,750.00 | \$1,150.00 |
| Total Personnel Costs | \$8,965.00 |
| Fringe Benefits | \$2,402.00 |
| Total Personnel with Fringe | \$11,367.00 |
| Meals and Food | |
| Special Holiday Meals (Thankg. etc) | \$300.00 |
| Materials and Supplies | |
| Office Supplies | \$1,000.00 |
| Arts & Crafts / Recreation Supplies | \$0.00 |
| Total Materials and Supplies | \$1,000.00 |
| Occupancy Costs | |
| Rent / Lease | \$0.00 |
| Utilities | \$3,748.00 |
| Alarm | \$700.00 |
| Building Maintenance | \$800.00 |
| Equipment Maintenance | \$800.00 |
| Building / Liability Insurance | \$100.00 |
| Total Occupancy Costs | \$6,148.00 |
| Transport and Travel | |
| Local Travel | \$200.00 |
| Other General Costs | |
| Telephone/Internet | \$800.00 |
| Postage | \$50.00 |
| Staff Development | \$135.00 |
| Advertising | \$0.00 |
| Audit | \$0.00 |
| Total Other General Costs | \$985.00 |
| Grand Total | \$20,000.00 |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS

Proposed FY 2025 Senior Citizens Program Budget

| Categories | CITY OF SM |
|---|--------------------|
| Personnel | |
| Center Director - San Marcos 30 hrs/wk - 52 wks @19.83 | \$6,100.00 |
| Total Personnel Costs | \$6,100.00 |
| Fringe Benefits | \$1,281.00 |
| Total Personnel with Fringe | \$7,381.00 |
| Meals and Food | |
| Special Holiday Meals (Thankg. etc) | \$300.00 |
| Materials and Supplies | |
| Office Supplies | \$1,000.00 |
| Arts & Crafts / Recreation Supplies | \$0.00 |
| Total Materials and Supplies | \$1,000.00 |
| Occupancy Costs | |
| Rent / Lease | \$0.00 |
| Utilities | \$4,869.00 |
| Alarm | \$700.00 |
| Building Maintenance | \$3,665.00 |
| Equipment Maintenance | \$800.00 |
| Building / Liability Insurance | \$100.00 |
| Total Occupancy Costs | \$10,134.00 |
| Transport and Travel | |
| Local Travel | \$200.00 |
| Other General Costs | |
| Telephone/Internet | \$800.00 |
| Postage | \$50.00 |
| Staff Development | \$135.00 |
| Advertising | \$0.00 |
| Audit | \$0.00 |
| Total Other General Costs | \$985.00 |
| Grand Total | \$20,000.00 |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS

Proposed FY 2025 Senior Citizens Program Budget

| Program Activity | City General Funds |
|-------------------------|---------------------------|
| Salaries | \$6,100.00 |
| Fringe Benefits | \$1,281.00 |
| Supplies | \$1,000.00 |
| Contractual | |
| Travel | \$200.00 |
| Other | \$11,419.00 |
| Project Total | \$20,000.00 |

Board Roster

| Member Name | Position | Tripartite Sector for CSBG Board | Date Seated | Term | City of Residence |
|-----------------------|------------------------------|----------------------------------|-------------|---------|-------------------|
| Diane Insley | Chair/President | Private | 5/28/2017 | 5 years | San Marcos |
| Deborah Villalpando | Exec Committee Board Member | Private | 9/15/2022 | 5 years | Martindale |
| Elizabeth Raxter | Secretary | Private | 1/1/2018 | 5 years | Lockhart |
| Gloria Martinez-Ramos | Board Member | Private | 9/1/2018 | 5 years | San Marcos |
| Clarena Larrotta | Board Member | Private | 9/15/2022 | 5 years | Buda |
| Jeremy Sutton | Board Member | Low-Income | 3/23/2023 | 5 years | San Marcos |
| Steven Hernandez | Board Member | Low-Income | 11/1/2022 | 5 years | San Marcos |
| Myra Vassian | Board Member | Low-Income | 9/15/2022 | 5 years | San Marcos |
| Marissa Reyna | Board Member | Low-Income | 11/16/2023 | 5 years | Uhland |
| Vacant | Board Member | Low-Income | | 5 years | |
| Juan Mendoza | Exec. Committee Board Member | Public | 1/1/2015 | 5 years | Lockhart |
| Barbara Shelton | Vice President | Public | 11/1/2019 | 5 years | Lockhart |
| Alyssa Garza | Board Member | Public | 11/1/2021 | 5 years | San Marcos |
| Wayne Thompson | Board Member | Public | 9/15/2022 | 5 years | San Marcos |
| Judge Brett Bray | Board Member | Public | 3/21/2024 | 5 years | Johnson City |
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BOARD OF DIRECTORS

023-2024 ATTENDANCE RECORD

NAME OF AGENCY: Commun DATE 23-Jul-24
 BOARD PRESIDENT: Diane Insley PREPARED BY: Doug Mudd

Board Meeting Attendance

| Board Member's Name | Documentation on File (Yes or No) | 09/21/2023 | 11/16/2023 | 01/18/2024 | 03/23/2024 | 05/16/2024 | 07/20/2024 |
|---------------------|-----------------------------------|------------|------------|------------|------------|------------|------------|
|---------------------|-----------------------------------|------------|------------|------------|------------|------------|------------|

PUBLIC OFFICIALS OR REPRESENTATIVES

| | | | | | | | | |
|------------------|----------|-----|---|---|---|---|---|---|
| Juan Mendoza | 01/2015 | Yes | P | P | P | P | P | P |
| Wayne Thompson | 07/2015 | Yes | P | P | P | P | P | |
| Barbara Shelton | 11/2019 | Yes | A | P | P | P | P | |
| Alyssa Garza | 1/1/2022 | Yes | | | | P | P | |
| Judge Brett Bray | | Yes | | | P | | | |

REPRESENTATIVES OF Neighborhoods/Community

| | | | | | | | | |
|------------------|---------|-----|---|---|---|---|---|---|
| Jeremy Sutton | Mar-23 | Yes | P | P | P | P | P | P |
| Steven Hernandez | Nov-22 | Yes | P | | P | P | P | |
| Myra Vassian | Sep-22 | Yes | P | P | P | P | | P |
| Marissa Reyna | Nov. 23 | Yes | | P | P | | P | |
| Metilda Lucio | Jan-23 | Yes | - | | | | | |

REPRESENTATIVES OF PRIVATE GROUPS AND INTERESTS

| | | | | | | | | |
|------------------------------|---------|-----|----|---|---|----|----|---|
| Gloria P. Martinez-Ramos | Nov-20 | yes | P | | P | P | P | |
| Diane Insley | 5/2017 | Yes | P | P | P | P | P | P |
| Elizabeth Raxter | 03/2018 | Yes | P | | | A | | |
| Deborah Villalpando | 07/2019 | Yes | P | | P | P | P | P |
| Clarena Larrotta | 07/2019 | Yes | P | | P | P | P | P |
| Overall In Attendance | | | 10 | 7 | 6 | 12 | 11 | 6 |



COMMUNITY ACTION, INC. OF CENTRAL TEXAS

CONSTITUTION AND BY-LAWS

The following is an excerpt from Community Action's Board of Directors Bylaws that includes membership criteria:

Section 2- Membership

A. Tripartite

The corporation shall be governed by a Board of Directors composed of fifteen (15) Directors who reside in Hays, Caldwell or Blanco Counties. There shall be a tripartite composition of the Board of Directors to reflect equal representation of elected Public Officials, representatives of low-income individuals and families, and private entities. Membership will include at least one Director with a background and expertise in accounting or fiscal management; one with a background in early childhood development and one who is a licensed attorney.

1. One third of the Directors shall be elected public officials, holding office on the date of selection, or their representatives. If the number of such elected officials reasonably available and willing to serve on the board is less than 1/3 of the membership of the Board, appointive public officials or their representatives may be counted in meeting the 1/3 requirement.
2. One third of the Directors shall be representatives of low-income individuals and families in the neighborhood served and who reside in the neighborhood represented by the member. Board members that represent low-income neighborhoods must be democratically selected whether virtual, in-person or in combination and be truly representative of current residents of the CSBG service area. The following democratic selection processes may be used:
 - a) selection and elections, either within neighborhoods or within the community as a whole; at a meeting or conference, to which all neighborhood residents, and especially those who are poor, are openly invited;
 - b) selection of representatives to a community-wide board by members of neighborhood or sub-area boards who are themselves selected by neighborhood or area residents;
 - c) selection, on a small area basis (such as a city block); or
 - d) selection of representatives by existing organizations whose membership is predominantly composed of poor persons.One of the five members will be a Head Start Parent that is elected by the Head Start Policy Council.
3. One third of the Directors shall be officials or members of business, industry, labor, religious, law enforcement, education, or other major groups and interests in the community served. The Board may choose either individuals or organization(s) that are asked to designate a representative to fill the private sector.

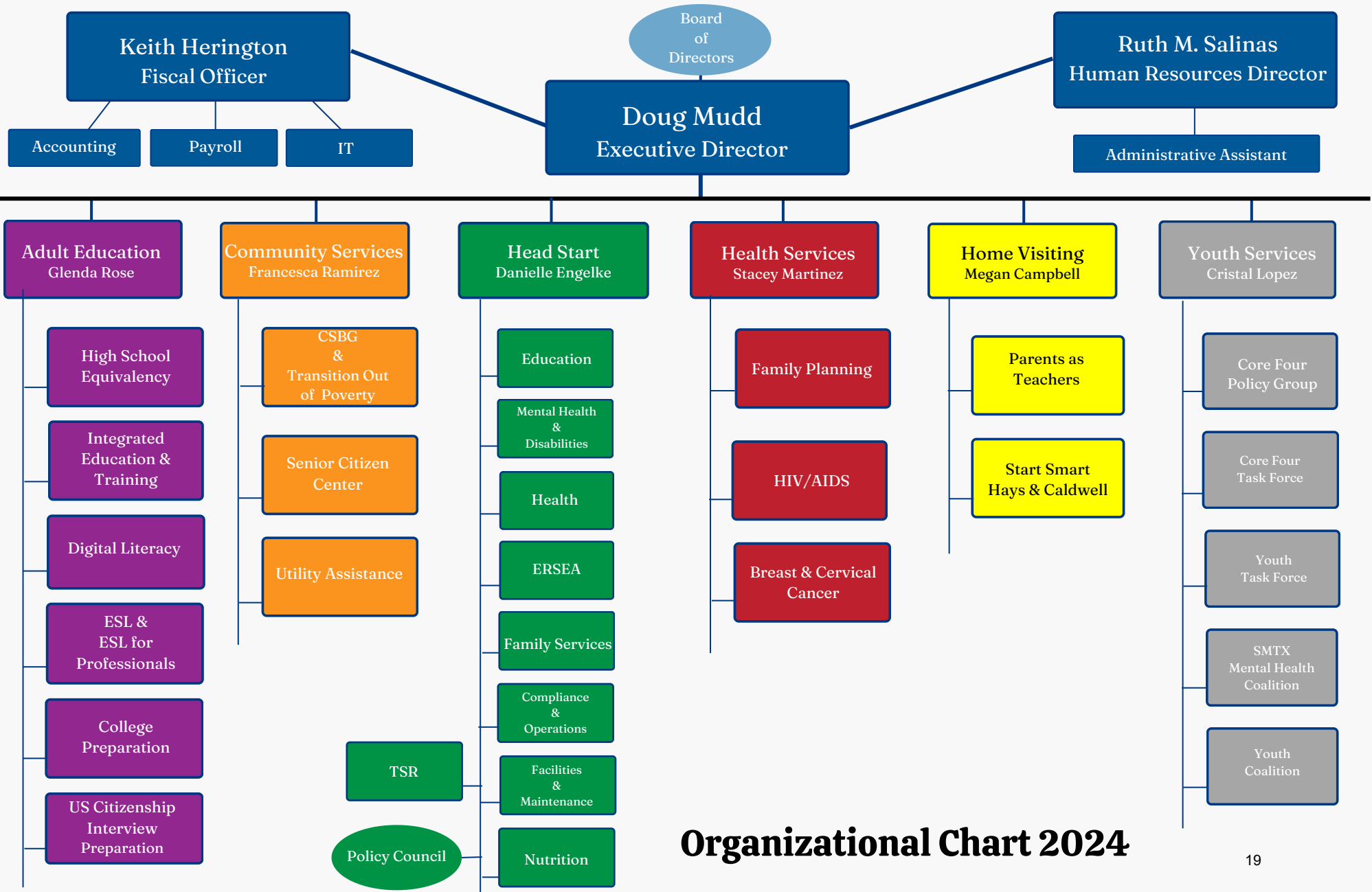
4. Officers. The officers of the corporation shall consist of the President, Vice-President and Secretary and such other officers, if any, as the board of directors may determine from time to time. No director shall hold more than one office at the same time.

B. Criteria for Selection

1. The prospective Director must have expressed interest in assisting disadvantaged citizens.
2. The prospective Director must be willing and able to actively participate in Board activities and committees.
3. Every Director who is selected to represent a specific geographic area within the community must reside within the area which s/he represents. This requirement of residency shall apply to:
 - a. All representatives of the target area;
 - b. Those public officials (or their representatives) who represent specific political subdivisions, wards or districts;
 - c. Representatives of private community groups which are organized on a geographic basis.

C. Term of Office

1. The term of office for public officials, or their representatives, shall be five consecutive years, but no longer than a total of ten years as long as the public official remains in elected office. In the event that the public official no longer holds elected office the director will serve on the board until their elected service ends and a suitable replacement is found.
2. With the exception of the Head Start Policy council representatives, the term of office for low-income individuals and families and representatives of private organizations shall be five consecutive years, but no more than a total of ten years. The term for the Head Start Policy council board member will be one year for up to three consecutive one-year terms.
3. Term of office begins on the date of the official seating on the Board of Directors.



Organizational Chart 2024

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2021
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning 11/01/21, and ending 10/31/22

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

C Name of organization: **COMMUNITY ACTION, INC. OF CENTRAL TEXAS**
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address): **P.O. BOX 748**
 Room/suite:
 City or town, state or province, country, and ZIP or foreign postal code: **SAN MARCOS TX 78667**

D Employer identification number: **74-1541726**

E Telephone number: **512-392-1161**

G Gross receipts \$: **16,492,040**

F Name and address of principal officer:
DOUGLAS MUDD
P.O. BOX 748
SAN MARCOS TX 78667

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

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

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1965** **M** State of legal domicile: **TX**

H(c) Group exemption number

Part I Summary

| | | | |
|--|---|---------------------------|--------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 10 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 10 |
| | 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) | 5 | 398 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 636 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0 | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 15,283,329 | 16,371,356 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 233,430 | 108,516 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 137 | 168 |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 12,865 | 12,000 |
| | 12 | 15,529,761 | 16,492,040 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 856,718 | 2,174,364 |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 9,872,869 | 10,426,067 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b Total fundraising expenses (Part IX, column (D), line 25) 0 | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 4,824,647 | 4,098,025 |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 15,554,234 | 16,698,456 | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | -24,473 | -206,416 | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 20 | 3,261,205 | 3,860,884 |
| | 21 Total liabilities (Part X, line 26) | 1,945,932 | 2,752,027 |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | 1,315,273 | 1,108,857 | |

Part II Signature Block

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

Sign Here
 Signature of officer: **DOUGLAS MUDD** Date: _____
 Type or print name and title: **EXECUTIVE DIRECTOR**

Paid Preparer Use Only
 Print/Type preparer's name: **DEBORAH F. FRASER** Preparer's signature: _____ Date: **08/31/23** Check if self-employed PTIN: **P00647739**
 Firm's name: **ARMSTRONG, VAUGHAN & ASSOCIATES, P.C.** Firm's EIN: **74-2332623**
 Firm's address: **941 WEST BYRD BLVD, STE 101 UNIVERSAL CITY, TX 78148** Phone no.: **210-658-6229**

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **8,340,212** including grants of \$) (Revenue \$)
SEE SCHEDULE O

4b (Code:) (Expenses \$ **2,926,812** including grants of \$ **2,174,364**) (Revenue \$)
SEE SCHEDULE O

4c (Code:) (Expenses \$ **2,432,376** including grants of \$) (Revenue \$)
COMMUNITY ACTION, INC.'S ADULT EDUCATION PROGRAM PROVIDES SERVICES IN THE TEN COUNTIES SURROUNDING TRAVIS COUNTY. ITS CORE SERVICES INCLUDE HIGH SCHOOL EQUIVALENCY (HSE) PREPARATION, ENGLISH AS A SECOND LANGUAGE (ESL), AND JOB TRAINING NECESSARY FOR TRANSITIONING INTO EMPLOYMENT, CAREER ADVANCEMENT, AND LIFELONG LEARNING. IT PROVIDES SERVICES TO ADULTS WITH LIMITED MASTERY OF BASIC EDUCATIONAL SKILLS; ADULTS WHO DO NOT HAVE A SECONDARY SCHOOL DIPLOMA; OR WHO ARE UNABLE TO SPEAK, READ OR WRITE THE ENGLISH LANGUAGE. THE PROGRAM OFFERS COLLEGE PREPARATION CLASSES TO ASSIST THOSE WHO WISH TO PURSUE AN ADVANCED DEGREE. DAY AND EVENING CLASSES ARE AVAILABLE IN THE RURAL CAPITAL WORKFORCE AREA. COMPUTER LITERACY INSTRUCTION IS OFFERED INTERMITTENTLY AT DESIGNATED SITES.

4d Other program services (Describe on Schedule O.)

(Expenses \$ **1,890,373** including grants of \$) (Revenue \$)

4e Total program service expenses ► **15,589,773**

III. NON-DISCRIMINATION

A. EQUAL EMPLOYMENT OPPORTUNITY (EEO)/AFFIRMATIVE ACTION POLICY STATEMENT

In compliance with Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Rehabilitation Act of 1973, and the Vietnam Era Veterans Readjustment Act of 1974, Community Action, Inc. of Central Texas hereby affirms its commitment to equal employment opportunity for all qualified individuals, without regard to race, color, creed, national origin, religion, political affiliation, physical or mental disability, sex, age, or veteran status. In support of Executive Order 11246, we pledge to take affirmative action steps designed to insure non-discrimination and equal employment opportunity for all individuals, regardless of race, color, creed, national origin, sex, or religion. With regard to Sections 503 and 504 of the Rehabilitation Act of 1973 and Title IV of the Viet Nam Veterans Readjustment Assistance Act of 1974, we also make the same affirmative action pledge and support to all disabled individuals, disabled Veterans, and Veterans of the Viet Nam Era.

Community Action, Inc. of Central Texas conducts all aspects of employment, including recruiting, hiring, promotions, firings, demotions, lay-offs, call-backs, lateral reassignments, and transfers without regard to race, color, creed, national original, religion, political affiliation, physical or mental disability, sex, sexual orientation, gender identity, age, or veteran status. All decisions are based on requirements and criteria which are job related. We further affirm that all decisions related to other aspects of employment, such as fringe benefits, training and development opportunities, and compensation policies are administered equally and fairly to all individuals without regard to race, color, creed, national origin, religion, political affiliation, physical or mental disability, sex, sexual orientation, gender identity, age, or veteran status.

Equal opportunity can only be achieved through demonstrated leadership and commitment to that expressed goal. It is incumbent that no employee, regardless of position or level within the Agency hierarchical structure, discriminate illegally in any policy, practice, or procedure. Each and every employee is expected to make every reasonable effort to demonstrate and carry out the affirmative action mission in spirit, as well as in letter, to assure that equal opportunity is available to all. It is Community Action, Inc.'s further commitment to maintain an environment free of any form of harassment, coercion, intimidation, interference or discrimination to any applicant or employee for filing a complaint or assisting in an EEO investigation.

B. Americans With Disabilities Act (ADA)

The Agency will make requested reasonable accommodations for physical or mental disabilities of otherwise qualified individuals with disabilities unless undue hardship would result. If you are a qualified individual with a disability within the meaning of the Americans with Disabilities Act, you may request any reasonable accommodation that you feel is needed to allow you to perform the essential functions of your position. Any such request should be directed to your supervisor or to Human Resources.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS

FINANCIAL REPORT

FOR THE YEAR ENDED

OCTOBER 31, 2023





COMMUNITY ACTION, INC. OF CENTRAL TEXAS
OCTOBER 31, 2023

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Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action, Inc. of Central Texas
San Marcos, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Community Action, Inc. of Central Texas, which comprise the statement of financial position as of October 31, 2023, 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 our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Community Action, Inc. of Central Texas as of October 31, 2023, 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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action, Inc. of Central Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 Community Action, Inc. of Central Texas's ability to continue as a going concern for one year after the date that the financial statements are available to be issued, when applicable.

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment 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 Community Action, Inc. of Central Texas's internal control. Accordingly, no such opinion is expressed. In circumstances in which the auditor also has responsibility to express an opinion on the effectiveness of internal control in conjunction with the audit of the financial statements, omit the following: "but not for the purpose of expressing an opinion on the effectiveness of Community Action, Inc. of Central Texas'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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action, Inc. of Central Texas's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary combining statements (pages reflected in the table of contents) and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is 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 our opinion, the supplementary combining statements and schedule of expenditures of federal awards 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, we have also issued our report dated July 18, 2024 on our consideration of Community Action, Inc. of Central Texas's internal control over financial reporting and on our 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 our 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 Community Action, Inc. of Central Texas's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Community Action, Inc. of Central Texas's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Armstrong, Vaughan & Associates, P.C." The signature is written in a cursive, flowing style.

Armstrong, Vaughan & Associates, P.C.

July 18, 2024

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
STATEMENT OF FINANCIAL POSITION
OCTOBER 31, 2023

ASSETS

Current Assets:

| | |
|-----------------------------|--------------|
| Cash and Cash Equivalents | \$ 1,568,441 |
| Grants Receivable | 1,623,054 |
| Other Receivable | 61,156 |
| Prepaid Expenses | 59,183 |
| Inventory | 38,426 |
| <i>Total Current Assets</i> | 3,350,260 |

| | |
|------------------------------------|---------|
| <i>Property and Equipment, Net</i> | 569,107 |
|------------------------------------|---------|

| | |
|---------------------|---------------------|
| TOTAL ASSETS | \$ 3,919,367 |
|---------------------|---------------------|

LIABILITIES AND NET ASSETS

Current Liabilities:

| | |
|----------------------------------|------------|
| Accounts Payable | \$ 953,752 |
| Accrued Expenses | 1,038,000 |
| Refundable Advances | 9,010 |
| Deferred Revenue | 1,078,267 |
| Short-term Debt - Line of Credit | 675 |
| <i>Total Current Liabilities</i> | 3,079,704 |

Net Assets:

| | |
|---|---------|
| Without Donor Restrictions | |
| Operations | (9,416) |
| Investment in Property and Equipment, Net | 569,107 |
| With Donor Restrictions | 279,972 |
| <i>Total Net Assets</i> | 839,663 |

| | |
|---|---------------------|
| TOTAL LIABILITIES AND NET ASSETS | \$ 3,919,367 |
|---|---------------------|

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED OCTOBER 31, 2023

| | <u>Without Donor Restriction</u> | <u>With Donor Restriction</u> | <u>Total</u> |
|---|--|---------------------------------------|-------------------|
| REVENUES, SUPPORT, AND OTHER | | | |
| <i>Revenues and Support:</i> | | | |
| Federal, State, and Other Grant Revenues | \$ - | \$ 15,605,214 | \$ 15,605,214 |
| Program Income | 96,936 | 1,496 | 98,432 |
| Non-Federal (Local) Revenues | 203,344 | 2,500 | 205,844 |
| In-Kind Revenues | <u>1,225,724</u> | <u>-</u> | <u>1,225,724</u> |
| <i>Total Revenues and Support</i> | <u>1,526,004</u> | <u>15,609,210</u> | <u>17,135,214</u> |
| <i>Net Assets Released from Restrictions</i> | <u>15,427,952</u> | <u>(15,427,952)</u> | <u>-</u> |
| TOTAL REVENUES, SUPPORT, AND OTHER | <u>16,953,956</u> | <u>181,258</u> | <u>17,135,214</u> |
| EXPENSES | | | |
| <i>Program Expenses:</i> | | | |
| Community Services Programs | 2,145,638 | - | 2,145,638 |
| Child and Family Services | 9,583,021 | - | 9,583,021 |
| Community Health Services | 1,840,087 | - | 1,840,087 |
| Adult Education Programs | 2,766,253 | - | 2,766,253 |
| <i>Management and General</i> | <u>1,069,409</u> | <u>-</u> | <u>1,069,409</u> |
| TOTAL EXPENSES | <u>17,404,408</u> | <u>-</u> | <u>17,404,408</u> |
| CHANGES IN NET ASSETS | (450,452) | 181,258 | (269,194) |
| NET ASSETS - BEGINNING OF YEAR (DEFICIT) | <u>1,010,143</u> | <u>98,714</u> | <u>1,108,857</u> |
| NET ASSETS - END OF YEAR | <u>\$ 559,691</u> | <u>\$ 279,972</u> | <u>\$ 839,663</u> |

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
STATEMENT OF FUNCTIONAL EXPENSES
OCTOBER 31, 2023

| | Program Services | Management & General | Total |
|----------------------------------|----------------------|-------------------------|----------------------|
| FUNCTIONAL EXPENSES | | | |
| Salaries and Wages | \$ 8,787,989 | \$ 591,715 | \$ 9,379,704 |
| Fringe Benefits | 1,806,653 | 135,422 | 1,942,075 |
| Travel | 145,235 | 4,591 | 149,826 |
| Equipment | 64,897 | - | 64,897 |
| Supplies | 325,012 | 12,794 | 337,806 |
| Contractual Services | 1,011,052 | 69,786 | 1,080,838 |
| Other | 3,910,389 | 255,101 | 4,165,490 |
| Depreciation | 283,772 | - | 283,772 |
| TOTAL FUNCTIONAL EXPENSES | \$ 16,334,999 | \$ 1,069,409 | \$ 17,404,408 |

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED OCTOBER 31, 2023

| | |
|---|--------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Increase (Decrease) in Net Assets | \$ (269,194) |
| Adjustments | |
| Depreciation | 283,772 |
| (Increase) Decrease in Assets: | |
| (Increase) Decrease in Grant Receivables | (241,267) |
| (Increase) Decrease in Other Receivables | 24,895 |
| (Increase) Decrease in Prepaid Expenses | (5,691) |
| (Increase) Decrease in Inventory | 15,469 |
| Increase (Decrease) in Liabilities: | |
| Increase (Decrease) in Accounts Payable | 130,874 |
| Increase (Decrease) in Accrued Expenses | 26,648 |
| Increase (Decrease) in Refundable Advances | 9,010 |
| Increase (Decrease) in Deferred Revenue | 161,144 |
| NET CASH PROVIDED (REQUIRED) BY OPERATING ACTIVITIES | <u>135,660</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Purchase of Property and Equipment | <u>(86,288)</u> |
| NET CASH PROVIDED (REQUIRED) BY INVESTING ACTIVITIES | <u>(86,288)</u> |
| NET INCREASE (DECREASE) IN CASH | 49,372 |
| CASH AND CASH EQUIVALENTS AT BEGINNING YEAR | <u>1,519,069</u> |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | <u><u>\$ 1,568,441</u></u> |
| SUPPLEMENTAL INFORMATION: | |
| Interest Paid | \$ 336 |
| Income Tax Paid | \$ - |

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. ORGANIZATION AND NATURE OF ACTIVITIES

Community Action, Inc. of Central Texas (CAI) is incorporated as a nonprofit corporation and is exempt from federal income taxes under section 501(c)3 of the Internal Revenue code, and is not classified as a private foundation. CAI is governed by a Board of Directors composed of five public officials or their representatives, five representatives of the target area and five members from major private groups in the community.

The primary purpose of CAI is to alleviate the causes of poverty within the community and to promote self-sufficiency. The organization provides a wide variety of social services and economic opportunity programs benefitting low and moderate income persons. Those programs have been grouped into the following general areas:

Community Services Program: Various programs include the comprehensive energy assistance program and local utility assistance program to help low-income households with the highest energy needs and services to senior citizens.

Child and Family Services (to include Head Start): The program provides continuous, intensive, and comprehensive child development and family support services to economically disadvantaged families with children between the ages of birth to five years and to pregnant women.

Community Health Services: The program provides a variety of health services across an eight county area, including reproductive health services, breast cancer awareness and breast cancer case management services, primary health care, prescription assistance, HIV/AIDS awareness, testing, and case management.

Adult Education: This program includes core services for adult education administered across the ten county rural capital area surrounding Austin, Texas. This includes classes in English as a second language, adult basic education and GED preparation.

2. MISSION STATEMENT

Community Action develops opportunities for people and communities to realize their potential by providing resources and comprehensive services to empower Central Texans of all ages to become self-sufficient.

3. BASIS OF PRESENTATION

The accompanying financial statements of CAI have been prepared on the accrual basis of accounting in accordance with U. S. generally accepted accounting principles. Net assets, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
OCTOBER 31, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

3. BASIS OF PRESENTATION (CONT.)

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations. CAI reports net assets which meet donor-imposed stipulations during the period received as net assets without donor restrictions. Net assets restricted solely through actions of the Board of Directors are report as net assets without donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed stipulations that will be met by actions of CAI and/or the passage of time. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of all monies in checking, savings, and money market accounts held by financial institutions.

5. INVESTMENTS

Generally accepted accounting principles require that investments be reported at fair value. In measuring fair value, GAAP establishes a hierarchy which requires that an organization maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

Level 1 – Quoted prices for identical assets or liabilities in active markets to which the organization has 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 – Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

As of October 31, 2023, CAI currently had no investments that fall under this guidance.

6. ACCOUNTS RECEIVABLE/ REFUNDABLE ADVANCES

Accounts receivable as of October 31, 2023, includes revenues earned through reimbursement contracts, grants, and program fees. Accounts receivable balances are reported at outstanding principal balances, net of an allowance for doubtful accounts if deemed necessary. Management considers the accounts receivable balances to be fully collectible and based on management’s estimate the Organization has not recorded an allowance as of October 31, 2023 and 2022, respectively.

Refundable Advances are any excess of actual receipts over the allowable disbursements for conditional awards and is accounted for as a refundable advance until allowable expenditures have been made. As of October 31, 2023, there was a refundable advance balance of \$9,010. There were no refundable advances as of October 31, 2022.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
OCTOBER 31, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

7. PREPAID EXPENSES

Expenses recorded in advance of the service or product being received are deferred and carried on the statement of financial position as prepaid expenses. As of October 31, 2023 CAI had \$55,203 in prepaid insurance and various computer and software support services. The remaining amount of \$3,980 represents prepaid advances and deposits.

8. INVENTORY

Inventories of medical supplies maintained at clinic sites and at the central administration office are stated at the lower of cost or market. Cost is determined on the first-in first-out method.

9. CAPITALIZATION POLICY

CAI established a policy for the recording of all property and equipment. CAI records all property and equipment purchases with a cost greater than \$500 and a useful life greater than one year at cost or estimated fair value at the date of donation. Property and equipment purchased with grant restricted assets are treated as permanently restricted assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized, however, expenditures for betterments that materially extend the useful life of an asset are also capitalized. Assets capitalized under the capitalization policy are maintained and depreciated over their useful lives using the straight-line method of depreciation.

10. COMPENSATED ABSENCES

CAI permits eligible employees to accumulate earned but unused vacation pay benefits based upon the employee's number of years of employment. Upon resignation, an employee may receive pay for 80 hours of accrued vacation. Unused sick leave may not be accumulated, and therefore no liability is reported for sick leave. Liabilities for compensated absences are accrued, or recognized to the extent liabilities have matured (i.e. are due for payment).

11. REVENUE RECOGNITION/DEFERRED REVENUE

Revenue is recognized when earned. Contributions are earned when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Contributions received with donor restrictions whose restrictions are met in the same reporting period are generally reported as without donor restrictions in the same reporting year. There were no conditional promises to give as of October 31, 2023.

Grants and contributions received are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restriction. Grants and contributions received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
OCTOBER 31, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

12. CONTRIBUTED SERVICES, MATERIAL, AND FACILITIES

All donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions received and expended in the same fiscal year are recorded as contributions without donor restrictions.

CAI receives contributed services from a variety of unpaid volunteers assisting with youth, senior programs. No amounts have been recognized in the accompanying statements of activities and changes in net assets because the criteria for recognition of such volunteer effort under generally accepted accounting principles has not been satisfied.

13. INCOME TAXES

CAI is exempt from federal and state income taxes under Internal Revenue Code Section 509(a) and file as a 501(c)(3) of the Internal Revenue Code. CAI is required to file Internal Revenue Service form 990, Return of Organization Exempt from Income Tax annually. CAI is not subject to the State of Texas margin tax.

CAI adopted the provisions of FASB ASC topic 740-10-25, Income Taxes – Overall – Recognition, which requires recognition and disclosure of uncertain tax positions in the financial statements and footnotes. Management believes it has no material uncertain tax positions, and accordingly, it will not recognize any liability for unrecognized tax benefits. CAI did not recognize any interest or penalties as of October 31, 2023.

Tax years 2019-2021 remain open to examination by the taxing jurisdiction to which the Organization is subject, and these periods have not been extended beyond the applicable statute of limitation.

14. USE OF ESTIMATES

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

15. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing CAI's various programs and activities 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. Certain other costs require an allocation on a reasonable basis that is consistently applied. The expenses which are applied include rent, utilities, and maintenance of facilities, which are allocated on the based on the square footage of the program occupying the space.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
OCTOBER 31, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

16. ADVERTISING COSTS

CAI expenses advertising costs at the time the advertising occurs. CAI spent \$248 in advertising costs for the year ended October 31, 2023.

17. SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through July 18, 2024, which is the date the financial statements were available to be issued.

18. CONTINGENCY

CAI participates in a number of federal awards programs. These programs are subject to financial and compliance audits by the various funding sources. Management believes its programs are being administered in accordance with each awards' specific requirements.

NOTE B -- CASH AND CASH EQUIVALENTS

CAI's cash and cash equivalents are held in multiple financial institutions, and cash balances of up to \$250,000 are secured by the Federal Deposit Insurance Corporation (FDIC) at each financial institution. Cash and cash equivalents exceeded FDIC limits as of October 31, 2023 by \$571,147 at two different banking institutions.

NOTE C -- PROPERTY AND EQUIPMENT

Property and equipment consists of the following at October 31, 2023:

| | |
|--------------------------------|--------------------|
| Furniture and Equipment | \$ 2,525,207 |
| Buildings and Improvements | 1,806,675 |
| Total Property and Equipment | <u>4,331,882</u> |
| Less: Accumulated Depreciation | <u>(3,762,775)</u> |
| Property and Equipment - Net | <u>\$ 569,107</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 OCTOBER 31, 2023

NOTE D -- DONATIONS IN-KIND

CAI receives a substantial amount of in-kind donations. Contributed services include in-kind contributions received by CAI. Such services are valued based on an amount determined to be appropriate if individuals were employed by CAI to perform such services. The value for these services and in-kind donations is estimated as follows:

| Description | Amount |
|-------------------------------|--------------|
| Salaries and Related Expenses | \$ 445,591 |
| Supplies | 8,598 |
| Contractual Services | 5,386 |
| Rent and Building Lease | 754,049 |
| Utilities | 12,100 |
| Total | \$ 1,225,724 |

NOTE E -- LINE OF CREDIT

On January 10, 2018, CAI took out a line of credit (LOC) from Frost Bank in the amount of \$100,000 at variable interest rate. The LOC was renewed on December 20, 2021 in the amount of \$100,001 at variable interest rate and renews every January until terminated. The interest on the LOC is indexed to the Lender's Prime Rate plus 1.25% as of October 31, 2023. As of October 31, 2023, the Organization owed \$675 on the LOC.

NOTE F -- DEFINED CONTRIBUTION RETIREMENT PLAN

CAI sponsors a defined contribution 401(k) plan, available to all regular full time and part time employees. Participating employees may elect to contribute as much as 100% of their compensation up to \$22,500. CAI will match the employee's contribution up to a maximum of 3%-5% based upon the years of service the employee has been with the agency. Retirement costs were \$105,550 for the year ended October 31, 2023.

NOTE G -- ACCOUNTS RECEIVABLE AND REVENUE CONCENTRATIONS

CAI relies upon government grants and other assistance for funding a majority of its programs. The reliance upon grantors creates a concentration of accounts receivable and revenues.

Accounts Receivable concentrations as of October 31, 2023 are as follows:

| | |
|-----------------|--------|
| | 2023 |
| Headstart | 36.16% |
| Adult Education | 21.58% |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 OCTOBER 31, 2023

NOTE G -- ACCOUNTS RECEIVABLE AND REVENUE CONCENTRATIONS (CONT.)

Revenue concentrations for the year ended October 31, 2023 are as follows:

| | 2023 |
|---------------------------|--------|
| Headstart | 45.12% |
| Adult Education - Federal | 17.02% |

NOTE H -- NET ASSETS WITH DONOR RESTRICTIONS

During 2023, CAI's net assets with donor restrictions were released from restrictions for the following purposes:

| | |
|---------------------------|---------------|
| Community Services | \$ 2,164,194 |
| Child and Family Services | 8,698,683 |
| Community Health | 1,658,096 |
| Adult Education | 2,906,979 |
| | \$ 15,427,952 |

Net assets with donor restrictions are available as of October 31, 2023 for the following purposes:

| | |
|---------------------------|------------|
| Community Services | \$ 58,419 |
| Child and Family Services | 144,792 |
| Community Health | 59,719 |
| Adult Education | 17,042 |
| | \$ 279,972 |

NOTE I -- COMMITMENTS AND CONTINGENCIES

CAI participates in various federal, state and local grant programs. CAI is obligated to operate in accordance with to those grant requirements and is subject to audit by those granting agencies. In cases of noncompliance, the granting agencies involved require that CAI refund payment of program funds. The amount, if any, of expenses which may be disallowed cannot be determined at this time, although CAI expect that such amounts, if any, would be immaterial.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 OCTOBER 31, 2023

NOTE J -- LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

CAI maintains funds on hand to meet upcoming operating needs in a given year. CAI had financial assets available to meet cash needs in the next year for general expenditures of \$971,242 as of October 31, 2023 as shown in the table below.

| | |
|--|---------------------|
| Cash and Cash Equivalents | \$ 1,568,441 |
| Grants Receivable | 1,623,054 |
| Other Receivable | 61,156 |
| Accounts Payable | (953,752) |
| Accrued Expenses | (1,038,000) |
| Refundable Advances | (9,010) |
| Short-term Debt - Line of Credit | <u>(675)</u> |
| Total Financial Assets | <u>\$ 1,251,214</u> |
| | |
| Lesss Net Assets With Donor Restrictions | <u>(279,972)</u> |
| Total Available Resource for General Expenditure Needs | <u>\$ 971,242</u> |

CAI can increase this balance by reducing expenditures in the upcoming year. Additionally, CAI has \$99,326 remaining on their line of credit to cover any necessary expenditures.

NOTE K -- LITIGATION

The management of CAI is unaware of any pending or threatened litigation.

SUPPLEMENTARY INFORMATION SECTION

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF FINANCIAL POSITION
 OCTOBER 31, 2023

| | <u>Community Services</u> | <u>Child and Family Services</u> | <u>Community Health Services</u> |
|---|-------------------------------|--------------------------------------|--------------------------------------|
| ASSETS | | | |
| <i>Current Assets:</i> | | | |
| Cash and Cash Equivalents | \$ 773,682 | \$ 449,689 | \$ 228,377 |
| Grants Receivable | 176,236 | 761,276 | 335,217 |
| Other Receivable | 40 | 6 | 58,500 |
| Due From Other Funds | - | - | 524 |
| Prepaid Expenses | 1,025 | 1,185 | 1,970 |
| Inventory | - | - | - |
| <i>Total Current Assets</i> | <u>950,983</u> | <u>1,212,156</u> | <u>624,588</u> |
| <i>Property and Equipment, Net</i> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 950,983</u> | <u>\$ 1,212,156</u> | <u>\$ 624,588</u> |
| LIABILITIES AND NET ASSETS | | | |
| <i>Current Liabilities:</i> | | | |
| Accounts Payable | \$ 90,669 | \$ 324,344 | \$ 291,878 |
| Accrued Expenses | 10,295 | 114,989 | 26,536 |
| Refundable Advances | 2,264 | - | 6,746 |
| Due to Other Funds | 39,886 | 351,811 | 54,640 |
| Deferred Revenue | 664,251 | 263,939 | 143,854 |
| Short-Term Debt - Line of Credit | - | - | - |
| <i>Total Current Liabilities</i> | <u>807,365</u> | <u>1,055,083</u> | <u>523,654</u> |
| <i>Net Assets:</i> | | | |
| Without Donor Restrictions | 85,199 | 12,281 | 41,215 |
| With Donor Restrictions | 58,419 | 144,792 | 59,719 |
| <i>Total Net Assets</i> | <u>143,618</u> | <u>157,073</u> | <u>100,934</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 950,983</u> | <u>\$ 1,212,156</u> | <u>\$ 624,588</u> |

| <u>Adult Education</u> | <u>Payroll Clearing</u> | <u>Grant to GAAP Adjustments</u> | <u>Agency Total</u> |
|----------------------------|-----------------------------|--------------------------------------|-------------------------|
| \$ 41,072 | \$ 75,621 | \$ - | \$ 1,568,441 |
| 350,325 | - | - | 1,623,054 |
| 1,212 | 1,398 | - | 61,156 |
| 70,012 | 501,012 | - | 571,548 |
| - | 55,003 | - | 59,183 |
| - | - | 38,426 | 38,426 |
| <u>462,621</u> | <u>633,034</u> | <u>38,426</u> | <u>3,921,808</u> |
| - | - | 569,107 | 569,107 |
| <u>\$ 462,621</u> | <u>\$ 633,034</u> | <u>\$ 607,533</u> | <u>\$ 4,490,915</u> |
| \$ 153,822 | \$ 93,039 | \$ - | \$ 953,752 |
| 71,292 | 537,400 | 277,488 | 1,038,000 |
| - | - | - | 9,010 |
| 125,211 | - | - | 571,548 |
| 6,223 | - | - | 1,078,267 |
| - | 675 | - | 675 |
| <u>356,548</u> | <u>631,114</u> | <u>277,488</u> | <u>3,651,252</u> |
| 89,031 | 1,920 | 330,045 | 559,691 |
| 17,042 | - | - | 279,972 |
| <u>106,073</u> | <u>1,920</u> | <u>330,045</u> | <u>839,663</u> |
| <u>\$ 462,621</u> | <u>\$ 633,034</u> | <u>\$ 607,533</u> | <u>\$ 4,490,915</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES
 OCTOBER 31, 2023

| | Community Services | Child and Family Services | Community Health Services |
|---|-----------------------|------------------------------|------------------------------|
| REVENUES, SUPPORT, AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ 2,203,747 | \$ 8,838,220 | \$ 1,652,569 |
| Program Income | 2,158 | - | 96,274 |
| Non-Federal (Local) Revenues | 68,198 | 5,394 | 126,536 |
| In-Kind Revenues | - | 1,225,724 | - |
| TOTAL REVENUES, SUPPORT, AND OTHER | 2,274,103 | 10,069,338 | 1,875,379 |
| EXPENSES | | | |
| Salaries and Wages | 486,420 | 6,023,912 | 897,465 |
| Fringe Benefits | 127,604 | 1,288,221 | 190,665 |
| Travel | 8,695 | 93,859 | 16,806 |
| Equipment | 2,022 | 26,696 | 3,071 |
| Supplies | 11,066 | 274,798 | 45,612 |
| Contractual Services | 33,084 | 533,828 | 266,702 |
| Other | 1,589,244 | 1,844,152 | 516,244 |
| Depreciation | - | - | - |
| TOTAL EXPENSES | 2,258,135 | 10,085,466 | 1,936,565 |
| CHANGES IN NET ASSETS | 15,968 | (16,128) | (61,186) |
| NET ASSETS - BEGINNING OF YEAR | 127,650 | 173,201 | 162,120 |
| NET ASSETS - END OF YEAR | \$ 143,618 | \$ 157,073 | \$ 100,934 |

| <u>Adult Education</u> | <u>Payroll Clearing</u> | <u>Grant to GAAP Adjustments</u> | <u>Agency Total</u> |
|----------------------------|-----------------------------|--------------------------------------|-------------------------|
| \$ 2,910,678 | \$ - | \$ - | \$ 15,605,214 |
| - | - | - | 98,432 |
| 5,716 | - | - | 205,844 |
| - | - | - | 1,225,724 |
| <u>2,916,394</u> | <u>-</u> | <u>-</u> | <u>17,135,214</u> |
| 1,971,907 | - | - | 9,379,704 |
| 335,585 | - | - | 1,942,075 |
| 30,466 | - | - | 149,826 |
| 33,108 | - | - | 64,897 |
| 77,150 | - | (70,820) | 337,806 |
| 247,224 | - | - | 1,080,838 |
| 215,850 | - | - | 4,165,490 |
| - | - | 283,772 | 283,772 |
| <u>2,911,290</u> | <u>-</u> | <u>212,952</u> | <u>17,404,408</u> |
| 5,104 | - | (212,952) | (269,194) |
| <u>100,969</u> | <u>1,920</u> | <u>542,997</u> | <u>1,108,857</u> |
| <u>\$ 106,073</u> | <u>\$ 1,920</u> | <u>\$ 330,045</u> | <u>\$ 839,663</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY SERVICES
 OCTOBER 31, 2023

| | 65 Season/Caring Hinojosa | 66 Season/Caring Parten | 67 Season/Caring Kimble |
|--|---------------------------------|-------------------------------|-------------------------------|
| | | | |
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ - | \$ - | \$ - |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | - | - | - |
| EXPENSES | | | |
| Salaries and Wages | - | - | - |
| Fringe Benefits | - | - | - |
| Travel | - | - | - |
| Equipment | - | - | - |
| Supplies | - | - | - |
| Contractual Services | - | - | - |
| Other | 14,624 | 23,820 | 6,360 |
| TOTAL EXPENSES | 14,624 | 23,820 | 6,360 |
| CHANGES IN NET ASSETS | (14,624) | (23,820) | (6,360) |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | 14,624 | 37,607 | 6,360 |
| NET ASSETS - END OF YEAR | \$ - | \$ 13,787 | \$ - |

| 77 CEAP Supplemental 2023 | 87 CEAP 2022 Allocation | 88 CEAP 2023 Allocation | 94 Senior Citizens Program | 95 Senior Citizens Program | 96 Senior Citizens Program |
|------------------------------------|----------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| \$ 186,816 | \$ 79,166 | \$ 1,139,448 | \$ 36,906 | \$ - | \$ 6,300 |
| - | - | - | - | - | - |
| - | - | - | 19,000 | 12,100 | 1,809 |
| - | - | - | - | - | - |
| <u>186,816</u> | <u>79,166</u> | <u>1,139,448</u> | <u>55,906</u> | <u>12,100</u> | <u>8,109</u> |
| 16,542 | 15,359 | 163,098 | 33,409 | 8,121 | 5,055 |
| 2,519 | 3,498 | 24,412 | 8,080 | 2,058 | 1,220 |
| 800 | 793 | 4,098 | 114 | 8 | 1 |
| - | - | - | - | - | - |
| 423 | 635 | 3,002 | 1,398 | 165 | 192 |
| 663 | 382 | 5,204 | - | - | - |
| <u>165,869</u> | <u>58,499</u> | <u>939,634</u> | <u>12,905</u> | <u>1,748</u> | <u>1,641</u> |
| <u>186,816</u> | <u>79,166</u> | <u>1,139,448</u> | <u>55,906</u> | <u>12,100</u> | <u>8,109</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | <u>110</u> | <u>115</u> | <u>127</u> |
|--|-----------------------------|--------------------------------------|--|
| | Senior Citizens Donor | Community Service Non- Federal | Community Service Block Grant 2022 |
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ - | \$ - | \$ 103,634 |
| Program Income | 2,158 | - | - |
| Non-Federal (Local) Revenues | - | 626 | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>2,158</u> | <u>626</u> | <u>103,634</u> |
| EXPENSES | | | |
| Salaries and Wages | - | - | 61,355 |
| Fringe Benefits | - | - | 19,783 |
| Travel | - | - | 85 |
| Equipment | - | - | 1,130 |
| Supplies | 290 | - | 320 |
| Contractual Services | - | - | 1,491 |
| Other | 1,175 | - | 19,470 |
| TOTAL EXPENSES | <u>1,465</u> | <u>-</u> | <u>103,634</u> |
| CHANGES IN NET ASSETS | 693 | 626 | - |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>8,738</u> | <u>194</u> | <u>-</u> |
| NET ASSETS - END OF YEAR | <u>\$ 9,431</u> | <u>\$ 820</u> | <u>\$ -</u> |

| 128 Community Service Block Grant 2023 | 131 CSBG #3906-17 | 134 CSBG #3941-5 | 136 Community Serv. Block Grant Telephone System | 145 Low Income Water | 160 (etc.) Donations Non- Federal |
|---|-------------------------|------------------------|---|----------------------------|--|
| \$ 188,317 | \$ 17,187 | \$ 5,714 | \$ - | \$ 276,950 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | 8,334 |
| - | - | - | - | - | - |
| <u>188,317</u> | <u>17,187</u> | <u>5,714</u> | <u>-</u> | <u>276,950</u> | <u>8,334</u> |
| 87,474 | - | - | - | 22,131 | - |
| 45,351 | - | - | - | 3,739 | - |
| 2,674 | - | - | - | 92 | - |
| 892 | - | - | - | - | - |
| 594 | - | - | - | 271 | - |
| 3,780 | - | 5,714 | - | 1,204 | - |
| <u>47,552</u> | <u>17,187</u> | <u>-</u> | <u>-</u> | <u>249,513</u> | <u>699</u> |
| <u>188,317</u> | <u>17,187</u> | <u>5,714</u> | <u>-</u> | <u>276,950</u> | <u>699</u> |
| - | - | - | - | - | 7,635 |
| - | - | - | - | - | - |
| - | - | - | 76 | - | 25,286 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 76</u> | <u>\$ -</u> | <u>\$ 32,921</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | <u>165</u> Bluebonnet | <u>168</u> 2015 Flood Relief | <u>169</u> BCFS Flood Relief | <u>170</u> United Way Rental Assistance |
|--|--------------------------|------------------------------------|---------------------------------------|--|
| REVENUES, SUPPORT AND OTHER | | | | |
| Federal, State, and Other Grant Revenues | \$ - | \$ - | \$ - | \$ - |
| Program Income | - | - | - | - |
| Non-Federal (Local) Revenues | 12,000 | - | - | - |
| In-Kind Revenues | - | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>12,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENSES | | | | |
| Salaries and Wages | 2,821 | - | - | - |
| Fringe Benefits | 668 | - | - | - |
| Travel | 30 | - | - | - |
| Equipment | - | - | - | - |
| Supplies | 69 | - | - | - |
| Contractual Services | 396 | - | - | - |
| Other | 1,322 | - | - | - |
| TOTAL EXPENSES | <u>5,306</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| CHANGES IN NET ASSETS | 6,694 | - | - | - |
| Transfers | - | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>16,802</u> | <u>1,229</u> | <u>582</u> | <u>6</u> |
| NET ASSETS - END OF YEAR | <u>\$ 23,496</u> | <u>\$ 1,229</u> | <u>\$ 582</u> | <u>\$ 6</u> |

| 175 TX Youth Action Network | 180 City of Lockhart Utility Assistance | 188 SM Youth Services 2022-2023 | 189 SM Youth Services 2023-2024 | 191 Non-Federal Youth Donor | 194 Non-Federal | Total Community Services |
|--------------------------------------|--|--|--|--------------------------------------|--------------------|--------------------------------|
| \$ 60,162 | \$ 2,914 | \$ 22,284 | \$ 77,949 | \$ - | \$ - | \$2,203,747 |
| - | - | - | - | - | - | 2,158 |
| - | - | - | - | 2,500 | 11,829 | 68,198 |
| - | - | - | - | - | - | - |
| <u>60,162</u> | <u>2,914</u> | <u>22,284</u> | <u>77,949</u> | <u>2,500</u> | <u>11,829</u> | <u>2,274,103</u> |
| - | - | 17,305 | 53,750 | - | - | 486,420 |
| - | - | 4,094 | 12,182 | - | - | 127,604 |
| - | - | - | - | - | - | 8,695 |
| - | - | - | - | - | - | 2,022 |
| 1,312 | - | - | 1,278 | 1,056 | 61 | 11,066 |
| 14,250 | - | - | - | - | - | 33,084 |
| <u>147</u> | <u>2,914</u> | <u>885</u> | <u>10,739</u> | <u>3,845</u> | <u>8,696</u> | <u>1,589,244</u> |
| <u>15,709</u> | <u>2,914</u> | <u>22,284</u> | <u>77,949</u> | <u>4,901</u> | <u>8,757</u> | <u>2,258,135</u> |
| 44,453 | - | - | - | (2,401) | 3,072 | 15,968 |
| - | - | - | - | - | - | - |
| - | (411) | - | - | 5,114 | 11,443 | 127,650 |
| <u>\$ 44,453</u> | <u>\$ (411)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,713</u> | <u>\$ 14,515</u> | <u>\$ 143,618</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – CHILD AND FAMILY SERVICES
 OCTOBER 31, 2023

| | <u>202</u> | <u>203</u> | <u>211</u> |
|---|--------------|--------------|---------------|
| | CAI | CAI | Head Start |
| | Baby | Fatherhood | CRRSA |
| | Day | Initiative | COVID-19 |
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ - | \$ - | \$ 49,695 |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | 2,833 | 1,181 | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>2,833</u> | <u>1,181</u> | <u>49,695</u> |
| EXPENSES | | | |
| Salaries and Wages | - | - | 30,562 |
| Fringe Benefits | - | - | 7,978 |
| Travel | - | - | 12 |
| Equipment | - | - | - |
| Supplies | 922 | 1,181 | 194 |
| Contractual Services | - | - | 3,696 |
| Other | 1,911 | - | 7,253 |
| TOTAL EXPENSES | <u>2,833</u> | <u>1,181</u> | <u>49,695</u> |
| CHANGES IN NET ASSETS | - | - | - |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>-</u> |
| NET ASSETS - END OF YEAR (DEFICIT) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| 216 Child Care Relief Fund | 221 Head Start American Rescue Plan | 262 Head Start TSR | 263 Head Start TSR | 264 Head Start TSR | 277 Head Start 22-23 |
|-------------------------------------|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| \$ 517,167 | \$ 451,828 | \$ 247 | \$ 66,684 | \$ 15,273 | \$ 6,422,847 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 1,225,724 |
| <u>517,167</u> | <u>451,828</u> | <u>247</u> | <u>66,684</u> | <u>15,273</u> | <u>7,648,571</u> |
| 434,780 | 330,362 | - | 51,494 | 11,937 | 4,331,443 |
| 48,867 | 86,751 | - | 11,412 | 2,412 | 936,556 |
| 97 | 71 | - | 1,459 | 492 | 59,577 |
| - | - | - | - | - | 25,408 |
| 17,977 | 238 | - | 209 | 14 | 230,248 |
| 1,838 | 20,081 | - | 269 | 58 | 494,314 |
| 13,608 | 14,325 | - | 1,155 | 360 | 1,571,025 |
| <u>517,167</u> | <u>451,828</u> | <u>-</u> | <u>65,998</u> | <u>15,273</u> | <u>7,648,571</u> |
| - | - | 247 | 686 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 247</u> | <u>\$ 686</u> | <u>\$ -</u> | <u>\$ -</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – CHILD AND FAMILY SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | 293 CACFP | 294 CACFP | 240 St. David's Home Visiting |
|--|----------------|----------------|--|
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ 293,986 | \$ 36,100 | \$ - |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>293,986</u> | <u>36,100</u> | <u>-</u> |
| EXPENSES | | | |
| Salaries and Wages | 185,067 | 23,765 | 13,032 |
| Fringe Benefits | 48,840 | 4,908 | 972 |
| Travel | - | - | 799 |
| Equipment | - | - | - |
| Supplies | - | - | 458 |
| Contractual Services | - | - | - |
| Other | 60,060 | 7,506 | 1,375 |
| TOTAL EXPENSES | <u>293,967</u> | <u>36,179</u> | <u>16,636</u> |
| CHANGES IN NET ASSETS | 19 | (79) | (16,636) |
| Transfers | - | - | 157,485 |
| NET ASSETS - BEGINNING OF YEAR | <u>(19)</u> | <u>-</u> | <u>-</u> |
| NET ASSETS - END OF YEAR | <u>\$ -</u> | <u>\$ (79)</u> | <u>\$ 140,849</u> |

| 242 St. David's Home Visiting | 243 St. David's Home Visiting | 225 TX Home Visiting Program ARPA | 226 TX Home Visiting Program ARPA | 230 TX Home Visiting Program ECSB | 284 TX Home Visiting Program |
|--|--|--|--|--|------------------------------------|
| \$ 33,608 | \$ 203,418 | \$ 58,325 | \$ 7,494 | \$ 26,175 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>33,608</u> | <u>203,418</u> | <u>58,325</u> | <u>7,494</u> | <u>26,175</u> | <u>-</u> |
| 24,718 | 149,101 | 24,000 | 6,800 | 18,156 | - |
| 5,274 | 23,693 | 2,904 | 694 | 2,451 | - |
| 421 | 3,894 | - | - | 2,781 | - |
| - | - | - | - | 1,288 | - |
| 809 | 4,168 | - | - | 630 | - |
| 361 | 2,505 | - | - | 99 | - |
| 2,025 | 20,057 | 31,421 | - | 770 | - |
| <u>33,608</u> | <u>203,418</u> | <u>58,325</u> | <u>7,494</u> | <u>26,175</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 4 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – CHILD AND FAMILY SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | 285 TX Home Visiting Program | 286 TX Home Visiting Program | 331 HS Donations |
|---|------------------------------------|------------------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ 524,915 | \$ 130,458 | \$ - |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>524,915</u> | <u>130,458</u> | <u>-</u> |
| EXPENSES | | | |
| Salaries and Wages | 316,191 | 72,504 | - |
| Fringe Benefits | 85,369 | 19,140 | - |
| Travel | 12,676 | 11,580 | - |
| Equipment | - | - | - |
| Supplies | 15,484 | 1,481 | - |
| Contractual Services | 8,677 | 1,930 | - |
| Other | 86,518 | 23,823 | - |
| TOTAL EXPENSES | <u>524,915</u> | <u>130,458</u> | <u>-</u> |
| CHANGES IN NET ASSETS | - | - | - |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>2,353</u> |
| NET ASSETS - END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,353</u> |

| 332 HS Donations | 333 Policy Council | 337 ECCOHC | Total Child and Family Services |
|---------------------|--------------------------|-----------------|--|
| \$ - | \$ - | \$ - | \$ 8,838,220 |
| - | - | - | - |
| 1,380 | - | - | 5,394 |
| - | - | - | 1,225,724 |
| <u>1,380</u> | <u>-</u> | <u>-</u> | <u>10,069,338</u> |
| - | - | - | 6,023,912 |
| - | - | - | 1,288,221 |
| - | - | - | 93,859 |
| - | - | - | 26,696 |
| 785 | - | - | 274,798 |
| - | - | - | 533,828 |
| 960 | - | - | 1,844,152 |
| <u>1,745</u> | <u>-</u> | <u>-</u> | <u>10,085,466</u> |
| (365) | - | - | (16,128) |
| (157,485) | - | - | - |
| <u>161,959</u> | <u>6,015</u> | <u>2,889</u> | <u>173,201</u> |
| <u>\$ 4,109</u> | <u>\$ 6,015</u> | <u>\$ 2,889</u> | <u>\$ 157,073</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY HEALTH SERVICES
 OCTOBER 31, 2023

| | <u>501</u> | <u>504</u> | <u>505</u> |
|--|----------------------------|----------------------------|----------------------------|
| | Family Planning Title X | Family Planning Title X | Family Planning Title X |
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ - | \$ 49,790 | \$ 145,120 |
| Program Income | - | 12,778 | 15,061 |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>-</u> | <u>62,568</u> | <u>160,181</u> |
| EXPENSES | | | |
| Salaries and Wages | - | 42,126 | 93,526 |
| Fringe Benefits | - | 7,125 | 15,650 |
| Travel | - | 99 | 194 |
| Equipment | - | - | - |
| Supplies | - | 2,234 | 19,868 |
| Contractual Services | - | 5,380 | 12,169 |
| Other | - | 10,418 | 18,774 |
| TOTAL EXPENSES | <u>-</u> | <u>67,382</u> | <u>160,181</u> |
| CHANGES IN NET ASSETS | - | (4,814) | - |
| Transfers | (18,855) | 4,814 | - |
| NET ASSETS - BEGINNING OF YEAR | <u>21,378</u> | <u>-</u> | <u>-</u> |
| NET ASSETS - END OF YEAR | <u>\$ 2,523</u> | <u>\$ -</u> | <u>\$ -</u> |

| 510 Healthy TX Women's Program | 511 Healthy TX Women's Program | 521 CHS Donor | 526 Title X Dire Needs Fund | 531 Family Planning Expanded | 540 HHSC Family Planning |
|---|---|------------------|--------------------------------------|---------------------------------------|-----------------------------------|
| \$ 60,450 | \$ 21,395 | \$ - | \$ - | \$ - | \$ 101,341 |
| - | - | - | - | 7,630 | - |
| - | - | 1,002 | - | - | - |
| - | - | - | - | - | - |
| <u>60,450</u> | <u>21,395</u> | <u>1,002</u> | <u>-</u> | <u>7,630</u> | <u>101,341</u> |
| 42,805 | 7,977 | 9,676 | - | 14,278 | 60,820 |
| 7,220 | 1,337 | 1,488 | - | 2,385 | 10,382 |
| - | - | 108 | - | 25 | 38 |
| 598 | - | - | - | - | - |
| 1,261 | 387 | - | - | 2,302 | 2,057 |
| 2,094 | 403 | - | - | 876 | 15,395 |
| 9,191 | 11,291 | 805 | - | 2,198 | 14,112 |
| <u>63,169</u> | <u>21,395</u> | <u>12,077</u> | <u>-</u> | <u>22,064</u> | <u>102,804</u> |
| (2,719) | - | (11,075) | - | (14,434) | (1,463) |
| 5,121 | - | - | - | - | - |
| <u>(2,402)</u> | <u>-</u> | <u>10,754</u> | <u>55</u> | <u>14,668</u> | <u>1,463</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ (321)</u> | <u>\$ 55</u> | <u>\$ 234</u> | <u>\$ -</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY HEALTH SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | <u>541</u> | <u>552</u> | <u>563</u> |
|--|-----------------|-----------------|---------------|
| | HHSC | St. David's | QIA |
| | Family | | Part A |
| | <u>Planning</u> | | |
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ 32,967 | \$ - | \$ 13,235 |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>32,967</u> | <u>-</u> | <u>13,235</u> |
| EXPENSES | | | |
| Salaries and Wages | 13,733 | - | - |
| Fringe Benefits | 2,300 | - | - |
| Travel | 7 | - | - |
| Equipment | - | - | - |
| Supplies | 723 | - | - |
| Contractual Services | 3,167 | - | - |
| Other | 13,037 | - | 13,235 |
| TOTAL EXPENSES | <u>32,967</u> | <u>-</u> | <u>13,235</u> |
| CHANGES IN NET ASSETS | - | - | - |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>-</u> | <u>9,079</u> | <u>-</u> |
| NET ASSETS - END OF YEAR | <u>\$ -</u> | <u>\$ 9,079</u> | <u>\$ -</u> |

| <u>572</u> <u>Healthy TX</u> <u>Women's</u> <u>Program</u> | <u>573</u> <u>Healthy TX</u> <u>Women's</u> <u>Program</u> | <u>581</u> <u>HHSC</u> <u>Family</u> <u>Planning</u> | <u>582</u> <u>HHSC</u> <u>Family</u> <u>Planning</u> | <u>606</u> <u>State</u> <u>Services</u> <u>Supplemental</u> | <u>607</u> <u>State</u> <u>Services</u> <u>Supplemental</u> |
|---|---|---|---|--|--|
| \$ 15,113 | \$ 2,688 | \$ 15,545 | \$ 4,698 | \$ 48,227 | \$ 47,570 |
| - | - | - | 945 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>15,113</u> | <u>2,688</u> | <u>15,545</u> | <u>5,643</u> | <u>48,227</u> | <u>47,570</u> |
| 14,362 | 2,496 | 13,158 | 3,715 | 16,831 | 18,615 |
| 2,426 | 416 | 2,308 | 627 | 5,284 | 5,575 |
| 27 | 3 | 28 | 3 | 16 | 14 |
| 159 | - | - | - | - | - |
| 1,360 | 125 | 1,225 | 214 | 41 | 41 |
| 638 | 179 | 586 | 151 | 22,009 | 20,416 |
| 3,644 | 673 | (1,547) | 933 | 4,046 | 2,909 |
| <u>22,616</u> | <u>3,892</u> | <u>15,758</u> | <u>5,643</u> | <u>48,227</u> | <u>47,570</u> |
| (7,503) | (1,204) | (213) | - | - | - |
| 7,503 | 1,204 | 213 | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY HEALTH SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | 612 Ryan White Part A | 613 Ryan White Part A | 624 State Services |
|--|-----------------------------|-----------------------------|--------------------------|
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ 22,096 | \$ 43,209 | \$ 179,360 |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>22,096</u> | <u>43,209</u> | <u>179,360</u> |
| EXPENSES | | | |
| Salaries and Wages | 13,730 | 29,864 | 119,203 |
| Fringe Benefits | 6,656 | 9,826 | 26,766 |
| Travel | 7 | 13 | 3,762 |
| Equipment | - | - | - |
| Supplies | 16 | 39 | 3,218 |
| Contractual Services | 116 | 185 | 5,085 |
| Other | 1,571 | 3,282 | 21,326 |
| TOTAL EXPENSES | <u>22,096</u> | <u>43,209</u> | <u>179,360</u> |
| CHANGES IN NET ASSETS | - | - | - |
| Transfer In | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>-</u> |
| NET ASSETS - END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| 625 State Services | 633 Ryan White Part B | 634 Ryan White Part B | 643 Ryan White Part C | 644 Ryan White Part C | 651 RASP Donor |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------|
| \$ 55,454 | \$ 12,282 | \$ 58,183 | \$ 15,577 | \$ 98,163 | \$ - |
| - | 23,802 | 36,058 | - | - | - |
| - | - | - | - | - | 27,019 |
| - | - | - | - | - | - |
| <u>55,454</u> | <u>36,084</u> | <u>94,241</u> | <u>15,577</u> | <u>98,163</u> | <u>27,019</u> |
| 37,256 | 16,832 | 56,068 | 3,625 | 61,401 | - |
| 8,746 | 3,033 | 12,341 | 429 | 5,925 | - |
| 594 | 12 | 4,755 | - | 813 | 200 |
| - | - | - | - | - | 965 |
| 505 | 31 | 1,472 | - | - | 2,636 |
| 2,907 | 9,649 | 9,263 | - | - | 1,734 |
| 5,446 | 6,527 | 10,342 | 11,523 | 30,024 | 60,620 |
| <u>55,454</u> | <u>36,084</u> | <u>94,241</u> | <u>15,577</u> | <u>98,163</u> | <u>66,155</u> |
| - | - | - | - | - | (39,136) |
| - | - | - | - | - | - |
| - | - | - | - | - | 90,504 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 51,368</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY HEALTH SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | 660 HOPWA | 661 HOPWA | 710 McKenna Legacy |
|--|----------------|---------------|--------------------------|
| | | | |
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ 223,441 | \$ 81,807 | \$ 18,000 |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | 223,441 | 81,807 | 18,000 |
| EXPENSES | | | |
| Salaries and Wages | 33,928 | 9,909 | 11,790 |
| Fringe Benefits | 8,352 | 2,626 | 1,981 |
| Travel | 69 | 5,819 | 5 |
| Equipment | 1,349 | - | - |
| Supplies | 999 | 68 | 14 |
| Contractual Services | 1,009 | 306 | 4,015 |
| Other | 177,735 | 63,079 | 195 |
| TOTAL EXPENSES | 223,441 | 81,807 | 18,000 |
| CHANGES IN NET ASSETS | - | - | - |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | - | - | - |
| NET ASSETS - END OF YEAR | \$ - | \$ - | \$ - |

| 711 McKenna Legacy | 717 McKenna Legacy | 720 Bastrop CARES | 721 Shivers Cancer Foundation | 722 United Way Cancer | 733 Breast Cancer |
|--------------------------|--------------------------|-------------------------|--|--------------------------------|----------------------|
| \$ - | \$ - | \$ 9,588 | \$ 15,717 | \$ 82,556 | \$ - |
| - | - | - | - | - | - |
| 4,054 | - | - | - | - | 30,314 |
| - | - | - | - | - | - |
| <u>4,054</u> | <u>-</u> | <u>9,588</u> | <u>15,717</u> | <u>82,556</u> | <u>30,314</u> |
| 2,791 | - | - | 8,606 | 63,915 | 700 |
| 726 | - | - | 2,692 | 15,621 | 159 |
| 1 | - | - | 3 | 29 | 6 |
| - | - | - | - | - | - |
| 3 | - | - | 9 | 81 | 2,805 |
| 460 | - | 3,678 | 3,575 | 370 | 14,268 |
| 73 | 467 | 67 | 832 | 2,540 | 1,631 |
| <u>4,054</u> | <u>467</u> | <u>3,745</u> | <u>15,717</u> | <u>82,556</u> | <u>19,569</u> |
| - | (467) | 5,843 | - | - | 10,745 |
| - | - | - | - | - | - |
| - | 467 | - | - | - | 9,454 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,843</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 20,199</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – COMMUNITY HEALTH SERVICES (CONTINUED)
 OCTOBER 31, 2023

| | 740 UW BCCS | 751 BCCS Cancer Screening | 752 BCCS Cancer Screening |
|--|-------------------|---------------------------------|---------------------------------|
| REVENUES, SUPPORT AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ - | \$ 5,858 | \$ - |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | 64,147 | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT AND OTHER | <u>64,147</u> | <u>5,858</u> | <u>-</u> |
| EXPENSES | | | |
| Salaries and Wages | 29,598 | - | - |
| Fringe Benefits | 7,118 | - | - |
| Travel | 110 | - | - |
| Equipment | - | - | - |
| Supplies | 1,481 | - | - |
| Contractual Services | 22,716 | 450 | - |
| Other | 3,124 | - | - |
| TOTAL EXPENSES | <u>64,147</u> | <u>450</u> | <u>-</u> |
| CHANGES IN NET ASSETS | - | 5,408 | - |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>-</u> | <u>(1,504)</u> | <u>1,428</u> |
| NET ASSETS - END OF YEAR | <u>\$ -</u> | <u>\$ 3,904</u> | <u>\$ 1,428</u> |

| 753 BCCS Cancer Screening | 754 BCCS Cancer Screening | 836 Prescription Assistance | 100 Cummings Health | Total Community Health Services |
|---------------------------------|---------------------------------|-----------------------------------|---------------------------|--|
| \$ 157,140 | \$ 15,999 | \$ - | \$ - | \$ 1,652,569 |
| - | - | - | - | 96,274 |
| - | - | - | - | 126,536 |
| - | - | - | - | - |
| <u>157,140</u> | <u>15,999</u> | <u>-</u> | <u>-</u> | <u>1,875,379</u> |
| 37,153 | 6,978 | - | - | 897,465 |
| 11,402 | 1,743 | - | - | 190,665 |
| 44 | 2 | - | - | 16,806 |
| - | - | - | - | 3,071 |
| 353 | 44 | - | - | 45,612 |
| 97,298 | 6,138 | 17 | - | 266,702 |
| 11,027 | 1,094 | - | - | 516,244 |
| <u>157,277</u> | <u>15,999</u> | <u>17</u> | <u>-</u> | <u>1,936,565</u> |
| (137) | - | (17) | - | (61,186) |
| - | - | - | - | - |
| <u>758</u> | <u>-</u> | <u>4,680</u> | <u>1,338</u> | <u>162,120</u> |
| <u>\$ 621</u> | <u>\$ -</u> | <u>\$ 4,663</u> | <u>\$ 1,338</u> | <u>\$ 100,934</u> |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 COMBINING STATEMENT OF ACTIVITIES – ADULT EDUCATION
 OCTOBER 31, 2023

| | <u>906</u> | <u>907</u> | <u>917</u> |
|---|-------------------------------|-------------------------------|------------------------|
| | Adult Education Bastrop | Adult Education Bastrop | Adult Ed & Literacy |
| REVENUES, SUPPORT, AND OTHER | | | |
| Federal, State, and Other Grant Revenues | \$ 1,990 | \$ 15,000 | \$ 2,244,228 |
| Program Income | - | - | - |
| Non-Federal (Local) Revenues | - | - | - |
| In-Kind Revenues | - | - | - |
| TOTAL REVENUES, SUPPORT, AND OTHER | <u>1,990</u> | <u>15,000</u> | <u>2,244,228</u> |
| EXPENSES | | | |
| Salaries and Wages | - | - | 1,493,022 |
| Fringe Benefits | - | - | 257,596 |
| Travel | - | - | 24,519 |
| Equipment | - | - | 33,108 |
| Supplies | - | - | 51,963 |
| Contractual Services | - | 1,200 | 242,462 |
| Other | 1,900 | 12,090 | 141,558 |
| TOTAL EXPENSES | <u>1,900</u> | <u>13,290</u> | <u>2,244,228</u> |
| CHANGES IN NET ASSETS | 90 | 1,710 | - |
| Transfers | - | - | - |
| NET ASSETS - BEGINNING OF YEAR | <u>(90)</u> | <u>-</u> | <u>-</u> |
| NET ASSETS - END OF YEAR (DEFICIT) | <u>\$ -</u> | <u>\$ 1,710</u> | <u>\$ -</u> |

| 918 Adult Ed & Literacy | 920 Adult Ed & Literacy | 920 AE - Bastrop County CARES | 981 Adult Education Non - Federal | Total Adult Education |
|-------------------------------|-------------------------------|--|--|-----------------------------|
| \$ 622,836 | \$ 25,047 | \$ 1,577 | \$ - | \$ 2,910,678 |
| - | - | - | - | - |
| - | - | - | 5,716 | 5,716 |
| - | - | - | - | - |
| <u>622,836</u> | <u>25,047</u> | <u>1,577</u> | <u>5,716</u> | <u>2,916,394</u> |
| 455,198 | 22,205 | 1,397 | 85 | 1,971,907 |
| 75,523 | 2,303 | 143 | 20 | 335,585 |
| 5,943 | 3 | - | 1 | 30,466 |
| - | - | - | - | 33,108 |
| 24,703 | 445 | 37 | 2 | 77,150 |
| 3,524 | 27 | - | 11 | 247,224 |
| 57,945 | 64 | - | 2,293 | 215,850 |
| <u>622,836</u> | <u>25,047</u> | <u>1,577</u> | <u>2,412</u> | <u>2,911,290</u> |
| - | - | - | 3,304 | 5,104 |
| - | - | - | - | - |
| - | - | - | 101,059 | 100,969 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 104,363</u> | <u>\$ 106,073</u> |



FEDERAL AND STATE AWARD SECTION



INDEPENDENT AUDITOR'S REPORT

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
Community Action, Inc. of Central Texas

We have audited in accordance with auditing standards generally accepted in the United States of America 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 Community Action, Inc. of Central Texas, which comprise the statement of financial position as of October 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated July 18, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action, Inc. of Central Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action, Inc. of Central Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action, Inc. of Central Texas' 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.

Our 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 our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action, Inc. of Central Texas' financial statements are free from material misstatement, we 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Armstrong, Vaughan & Associates, P.C.

July 18, 2024



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

To the Board of Directors
Community Action, Inc. of Central Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action, Inc. of Central Texas's 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 Community Action, Inc. of Central Texas's major federal programs for the year ended October 31, 2023. Community Action, Inc. of Central Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action, Inc. of Central Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended Community Action, Inc. of Central Texas.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action, Inc. of Central Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action, Inc. 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, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Community Action, Inc. of Central Texas's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our 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 Community Action, Inc. of Central Texas's compliance based on our 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, 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 judgment made by a reasonable user of the report on compliance about Community Action, Inc. of Central Texas's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment 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 Community Action, Inc. of Central Texas's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action, Inc. of Central Texas's internal control over compliance 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, but not for the purpose of expressing an opinion on the effectiveness of Community Action, Inc. of Central Texas's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we 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 employees, 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 program 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.

Our 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 our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our 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 our 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.

Respectfully submitted,

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.

July 18, 2024

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED OCTOBER 31, 2023

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal ALN Number | Pass-Through Grantor's Number | Federal Expenditures |
|--|--------------------------|-------------------------------------|-------------------------|
| U.S. Department of Agriculture | | | |
| Passed through Texas Department of Agriculture: | | | |
| Child & Adult Care Food Prog (293) | 10.558 | 806780706 | \$ 293,967 |
| Child & Adult Care Food Prog (294) | 10.558 | 806780706 | 36,100 |
| U.S. Department of Education | | | |
| Passed through Texas Workforce Commission: | | | |
| Adult Education (918) | 84.002 | 1518ALAF00 | 622,836 |
| Adult Education (917) | 84.002 | 1518ALAE00 | 2,244,228 |
| Adult Education (920) | 93.558 | 1418ALA000 | 25,047 |
| Child Care Relief Fund (216) | 93.575 | N/A | 517,167 |
| U.S. Department of Health and Human Services | | | |
| Head Start (277) | 93.600 | 06CH010664-04-00 | 6,422,847 |
| Head Start - CRSSA Covid (211) | 93.600 | 06HE000424-01-00 | 49,695 |
| Head Start - America Rescue Fund (221) | 93.600 | 06HE000424-01-00 | 451,828 |
| Passed through University of Texas Health Science Center at Houston: | | | |
| Texas School Ready (264) | 93.575 | None | 15,273 |
| Texas School Ready (263) | 93.575 | None | 65,998 |
| Passed through Capital Area Council of Governments: | | | |
| Spec. Prog. For the Aging, Title III, Part B (096) | 93.044 | None | 6,300 |
| Spec. Prog. For the Aging, Title III, Part B (094) | 93.044 | None | 36,906 |
| Passed through Women's Health and Family Planning Association of Texas: | | | |
| Family Planning Services, Title X (501) | 93.217 | None | 18,855 |
| Family Planning Services, Title X (505) | 93.217 | None | 145,120 |
| Family Planning Services, Title X (504) | 93.217 | None | 54,604 |
| Family Planning Services, Title X (563) | 93.217 | None | 13,235 |
| Passed through Texas Department of Housing & Community Affairs: | | | |
| Low-Income Home Energy Assistance (088) | 93.568 | 58230003827 | 1,139,448 |
| Low-Income Home Energy Assistance (087) | 93.568 | 58220003577 | 79,166 |
| Low-Income Home Energy Assistance - ARP (077) | 93.568 | 25210003537 | 186,816 |
| Community Service Block Grant (127) | 93.569 | 61220003635 | 103,634 |
| Community Service Block Grant (128) | 93.569 | 61230003789 | 188,317 |
| Community Service Block Grant (131) | 93.569 | 61220003906 | 17,187 |
| Community Service Block Grant (134) | 93.569 | 61220003941 | 5,714 |
| Low Income Household Water Assistance (145) | 93.658 | 34210003675 | 276,950 |
| Passed through the Texas Department of Family and Protective Services | | | |
| Texas Home Visiting Program (286) | 93.870 | HHS001105400002 | 130,458 |
| Texas Home Visiting Program (225) | 93.870 | HHS001105400002 | 58,325 |
| Texas Home Visiting Program (226) | 93.870 | HHS001105400002 | 7,494 |
| Texas Home Visiting Program (230) | 93.870 | HHS001105400002 | 26,175 |
| Texas Home Visiting Program (285) | 93.870 | HHS001105400002 | 524,915 |
| Passed through the Texas Health and Human Services Commission: | | | |
| Breast & Cervical Cancer (754) | 93.898 | HHS000734600038 | 15,999 |
| Breast & Cervical Cancer (753) | 93.898 | HHS000734600038 | 157,140 |
| Passed through Brazos Valley COG: | | | |
| Ryan White Part B (634) | 93.917 | 5610/2-552-02 | 58,183 |
| Ryan White Part B (633) | 93.917 | 5610/1-552-02 | 12,282 |
| HIV Health and Social Services - Supplemental (606) | 93.917 | 5608/SR4-552-00 | 48,227 |
| HIV Health and Social Services - Supplemental (607) | 93.917 | 5610/SR2-551-01 | \$ 47,570 |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONT.)
YEAR ENDED OCTOBER 31, 2023

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal ALN Number | Pass-Through Grantor's Number | Federal Expenditures |
|--|--------------------------|-------------------------------------|-------------------------|
| Passed through City of Austin: | | | |
| Ryan White Part A (613) | 93.914 | NG220000048 | \$ 43,209 |
| Ryan White Part A (612) | 93.914 | NG220000048 | 22,096 |
| Ryan White Part C (644) | 93.918 | NG170000028 | 98,163 |
| Ryan White Part C (643) | 93.918 | NG170000028 | 15,577 |
| U.S. Department of Housing and Urban Development | | | |
| Passed through Brazos Valley COG: | | | |
| Housing Opportunities for Persons with AIDS (661) | 14.241 | 5613/1-552-01 | 81,807 |
| Housing Opportunities for Persons with AIDS (660) | 14.241 | 5607/6-552-01 | 223,441 |
| Total Federal Awards | | | <u>\$ 14,588,299</u> |

PROGRAM TOTALS

| | | | |
|--|--------|--|------------|
| Child & Adult Care Food Program | 10.558 | | \$ 330,067 |
| Adult Education | 84.002 | | 2,867,064 |
| Child Care Relief Fund | 93.575 | | 598,438 |
| Head Start | 93.600 | | 6,924,370 |
| Spec. Prog. For the Aging, Title III, Part B | 93.044 | | 43,206 |
| Family Planning Services, Title X | 93.217 | | 231,814 |
| Low-Income Home Energy Assistance | 93.568 | | 1,405,430 |
| Community Service Block Grant | 93.569 | | 314,852 |
| Texas Home Visiting Program | 93.870 | | 747,367 |
| Breast & Cervical Cancer | 93.898 | | 173,139 |
| Ryan White Part B | 93.917 | | 166,262 |
| Ryan White Part A | 93.914 | | 65,305 |
| Ryan White Part C | 93.918 | | 113,740 |
| Housing Opportunities for Persons with AIDS | 14.241 | | 305,248 |
| Temporary Assistance for Needy Families | 93.558 | | 25,047 |
| Low Income Household Water Assistance | 93.658 | | 276,950 |

| Grantor Program | Grant Number | Pass-Through Number | State Expenditures |
|---|-----------------|------------------------|-----------------------|
| State of Texas: | | | |
| Texas Health and Human Services Commission: | | | |
| Healthy Texas Women (510) | N/A | HHS000734600038 | \$ 63,169 |
| Healthy Texas Women (511) | N/A | HHS000734600038 | 21,395 |
| Healthy Texas Women (573) | N/A | HHS000734600038 | 3,892 |
| Healthy Texas Women (572) | N/A | HHS000734600038 | 22,616 |
| Family Planning (540) | N/A | HHS000734600038 | 102,804 |
| Family Planning (541) | N/A | HHS000734600038 | 32,697 |
| Family Planning (582) | N/A | HHS000734600038 | 5,643 |
| Family Planning (581) | N/A | HHS000734600038 | 15,758 |
| Passed through Brazos Valley COG: | | | |
| HIV Health and Social Services (625) | N/A | 5612/1-552-01 | 55,454 |
| HIV Health and Social Services (624) | N/A | 5609/6-552-01 | 179,360 |
| Texas Workforce Commission: | | | |
| Adult Education (907) | N/A | 1518ALAF00 | 13,290 |
| Total State Awards | | | <u>\$ 516,078</u> |
| Total Federal and State Awards | | | <u>\$ 15,104,377</u> |

PROGRAM TOTALS

| | | | |
|--------------------------------|-----|--|------------|
| Healthy Texas Women | N/A | | \$ 111,072 |
| Family Planning | N/A | | 156,902 |
| HIV Health and Social Services | N/A | | 234,814 |
| Adult Education | N/A | | 13,290 |

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
OCTOBER 31, 2023

NOTE A – BASIS OF PRESENTATION

The Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of Community Action, Inc. of Central Texas and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Community Action, Inc. of Central Texas has not elected to use the 10% de minimus indirect cost rate.

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS
 FOR THE YEAR ENDED OCTOBER 31, 2023

A. Summary of Auditor’s Results

1. Financial Statements

Type of auditor’s report issued: Unmodified

Internal Control over Financial Reporting:

One or more material weaknesses identified Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to the financial statements noted? Yes X No

2. Federal Awards

Internal Control over Major Programs:

One or more material weaknesses identified Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditor’s report issued on compliance for Major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with CFR Part 200 of the Uniform Guidance? Yes X No

Identification of major programs:

| | |
|----------------------|---|
| <u>ALN Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
| 93.600 | Head Start |
| 10.558 | Housing Opportunities for Persons with AIDS |

Dollar threshold used to distinguish between type A and type B federal program: \$750,000

Auditee qualified as a low-risk auditee? X Yes No

B. Financial Statement Findings

NONE

C. Federal Awards Findings and Questioned Costs

NONE

COMMUNITY ACTION, INC. OF CENTRAL TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED OCTOBER 31, 2023

FINDINGS - 2022 - NONE



COMMUNITY ACTION, INC. OF CENTRAL TEXAS SENIOR CENTER OPERATIONS DISASTER / EMERGENCY PROCEDURES

Introduction

Community Action, Inc. of Central Texas (CAI) places the highest priority on the safety of its clients and staff at all times. The Senior Citizen Centers operated by CAI will adhere to this disaster / emergency procedures plan to ensure the safety and well being of its participants and assigned staff.

When emergency conditions or events should occur, CAI and will work with the Local, County, State and Federal Emergency Management personnel to ensure the safety of its employees and clients while implementing its evacuation procedures.

FOR IMMEDIATE EMERGENCY RESPONSE – DIAL 911

EMERGENCY EVACUATION PROCEDURES

GENERAL

1. Emergency Evacuation Procedures are in place for response to fire, flood, severe storms or any natural disaster.
2. The floor plan of the Center, with the Center Emergency Evacuation Plan will be posted at the Center in locations accessible to all staff and participants.
3. A location outside of the building where staff and participants meet to ensure everyone has exited the Center safely must be established by the Center Director and communicated to all staff and participants.
4. A location inside of the building where staff and participants take shelter from threatening weather must also be established by the Center Director and communicated to all staff and participants.
5. When evacuating, use designated evacuation route (as practiced in Center Fire Drills) and ensure that the group stays together while relocating to the pre-determined safe meeting place.

6. Participant emergency contact forms, sign-in sheet, and a first aid kit must be taken.
7. The last staff person to leave will make sure that all have made it outside.
8. A head count and the sign in sheet will be checked upon arrival at the safe meeting site to ensure that all are accounted for.

FIRE

1. In case of a fire, evacuate the area of the fire (always stay low as smoke and heated gasses collect near the ceiling first).
2. Activate the fire alarm.
3. Call 911, indicating the need for assistance from the fire department and law enforcement. Other communication networks should be identified and utilized in the event that the fire has caused the phone system to be out of order (e.g. cell phones, etc.). Contact/inform CAI Main Office.
4. Evaluate the situation; determine quickly, if possible, the size, nature, and location of the fire within the facility.
5. Regardless of the size or nature of the fire, the Center should be evacuated to the outside area away from the Center, following the procedures outlined above.
6. All windows and doors in the facility should be closed, and all electrical switches and breakers turned off. However, do not waste time doing this if the condition is an emergency.
7. If the fire is small, the Center's fire extinguisher may be used to put it out, if staff has received proper training.
8. Although there should be no hesitation regarding the use of fire extinguishers, the fighting of any fire by staff should be undertaken only if there is no imminent danger. Each staff member should be trained on how to use fire extinguishers.
9. The nature of the fire is a key factor in determining a course of action. Smoke color may indicate the potential danger of the situation as follows:
 - A) **Yellow smoke** may indicate the presence of toxic gasses. Evacuation should proceed immediately.
 - B) **Gray smoke** with brown wisps is indicative of an electrical fire. Evacuate immediately.
 - C) **Gray-black smoke** is indicative of a primary fire. The first priority remains evacuation of the immediate area. Staff members may attempt to extinguish fire only if there is no severe danger of smoke inhalation.
10. Upon the arrival of the fire department, the Center Director shall establish contact with the senior fire department official and coordinate subsequent activities with him/her.
11. Ensure that no re-entry is attempted until authorized by the fire department.

FLASH FLOOD

1. When flash flood conditions are forecast or are imminent, monitor radio/television or weather radio for forecast updates.
2. Move records and valuable equipment to high places. Store chemicals where flood waters can't reach them and cause contamination.
3. Make transportation preparation to move participants and staff in the event that evacuation is needed.
4. If facility is in a low lying area vulnerable to flooding, evacuation will be immediate. Contact/inform CAI Main Office.
5. Evacuation should follow the safest route possible. Listen to weather and news reports for most current information and guidance.
6. If time and conditions permit, unplug all electrical appliances, and secure all loose outdoor articles.
7. Lock all doors.

SEVERE WEATHER / TORNADO WATCHES AND WARNINGS

1. When severe weather is forecast or imminent, monitor radio/television or weather radio continuously for updates.
2. Monitor sky conditions. If a dark, funnel shaped cloud is present, seek shelter and if possible, **call 911** and report it. Contact/inform CAI Main Office.
3. All participants and staff should evacuate to alternate safe shelter or move to the designated safe location inside the Center.
4. Turn off all utilities, if time permits.
5. After storm has passed, provide necessary first aid, and call 911 for any necessary response agencies.
6. Check the complete building for any damages such as fire, water or structural.
7. Turn on and test utilities.

GAS LEAKS

1. If any staff member or participant smells gas, act quickly.
2. Open windows immediately.
3. If the gas odor remains strong, evacuate the Center immediately, following the procedures outlined above.
4. **DO NOT TURN ANY ELECTRICAL SWITCHES ON OR OFF. ELIMINATE ALL FLAMES, INCLUDING PILOT LIGHTS.**
5. Make telephone calls from outside the building. Center Director should call the local Gas Company and the CAI Main Office.
6. Do not re-enter the building until it has been determined by authorities that is safe to do so.

DOWNED ELECTRICAL LINES

1. **NEVER** get near any wire that is down on the ground – it may be live. Immediately call the local authorities via their local number to report it. They will notify the proper agencies responsible for the wire to make repairs.
2. If it is determined by the local authorities that an evacuation is necessary for safety reasons, then participants and staff should be evacuated to the designated safe meeting place (as outlined above).
3. Contact/inform CAI Main Office.
4. Do not re-enter the building until it has been determined by authorities that is safe to do so.

FIRE SAFETY

A. General Information:

1. On average, fire kills or injures at least one person on the job, every day, in the United States.
2. Fires are only possible when different types of fuels are combined with heat and oxygen.
3. These are the four most common causes of fires in the workplace:
 - a. Improper use or maintenance of electrical equipment.
 - b. Carelessness.
 - c. Improperly used or stored flammable liquids.
 - d. Poor housekeeping.

B. Specific Requirements:

1. Always use extension cords that are in good condition and adequate for the job.
2. Keep flammable materials away from electrical machinery and heat.
3. Do not overload circuits or outlets.
4. Never leave equipment, which is in operating mode, unattended.
5. Smoke only in designated areas.
6. Always clean up any chemical spills, quickly.
7. Always keep passages to fire exits clear.
8. Learn your fire evacuation plans.
9. Learn locations and how to operate fire extinguishers.

23. There will be no lifting of children.
24. Shoes, thongs, high heels (over 2 inches), and open toe shoes are not allowed.
25. Any staff using Combined Community Action, Inc. vehicles will be required to follow the dress code set in Section 2 of this manual.

FIRST AID

A. General Information:

1. In an emergency, such as a serious accident, you must act quickly and call for medical assistance, right away.
2. Always bring help to the victim. If you can avoid it, do not move the victim. If you must, do so very carefully.

B. Specific Information:

1. Always know the location of a First Aid kit.
2. If injury appears to be serious, by all means, call for medical attention, immediately.
3. To stop minor bleeding, press the wound with a clean cloth. It's a sad thing to consider, but with the current incidence of Aids, some type of barrier must always be used between a bleeding wound and a person's hands. Personnel can be provided with individual kits called Universal Protection Kit (UP Kit), made up locally of a rubber glove, 3" x 3" gauze pads, and a sandwich bag, enclosed in a ziplock bag marked (labeled) "UP KIT". These can be tacked on bulletin boards, put into glove boxes, stuck in desk drawers, hung on nails on the wall, etc., to allow quick, easy access.
4. In case of chemical splashes, flush eyes or skin with plenty of water.
5. If someone should swallow a dangerous substance, call the poison control center, immediately.
6. In case someone is choking and can't talk, use the Heimlich Maneuver, by following these steps:
 - a. Stand behind the victim.
 - b. Wrap yours arms around the waist, with a fist (thumb side in) against the stomach, just below the rib cage.
 - c. Grab fist with other hand and pull in sharply, as many times as needed, to dislodge object.

**COMMUNITY ACTION INC. OF CENTRAL TEXAS
SENIOR CITIZENS PROGRAM
COMPLAINT RESOLUTION AND APPEALS PROCEDURE**

Community Action, Inc. of Central Texas (CAI) hereby attests that it will abide by the eligibility guidelines and service priorities, as stipulated and set forth in the CAI's contract with Capital Area Planning Council of Governments.

If a participant of the Senior Citizens Program files a complaint, it shall be addressed first and foremost by the Center Director for resolution. If at that time, the complainant is dissatisfied with the resolution, the Center Director shall inform the complainant of CAI's appeals procedure.

If an applicant is denied assistance, the Center Director must notify the applicant of the determination of ineligibility in writing within five (5) working days via mail or hand-delivered letter. The Center Director must attach CAI's Senior Citizens Program Participant complaint Resolution & Appeals Procedure to the letter of Denial to notify the applicant of his/her right to appeal.

Upon the complainant's receipt of ineligibility determination the complainant may wish to appeal for any of the following reasons: Denial of assistance, not served in a timely manner, amount of assistance rendered or other reasons.

In the event the complainant/applicant requests a hearing to appeal, the following appeals procedure will be followed:

CAI's Senior Citizens Program staff shall inform the complainant/applicant of his/her right to appeal.

The complainant must request by phone or in writing within five (5) working days a hearing to be moderated by the Executive Director of the Agency:

Doug Mudd, Executive Director
Community Action Inc. Of Central Texas
215 S. Reimer Ave. Suite 130
P.O. Box 748
San Marcos, Texas 78667-0748
(512) 392-1161

The Executive Director shall respond to such phone or written request by the appellant within five (5) working days, either by phone or letter, to inform the appellant of a scheduled hearing date, time and location. (The Executive Director shall have the discretion to form an impartial panel of reviewers for assistance comprised of Agency Board Members).

The appellant must appear on the designated date, time and location with written cause - evidence of his/her appeal, or he/she forfeits his/her right to appeal.

Within three (3) working days following the date of the appeals hearing, the Executive Director shall inform the appellant of the findings of the review panel by letter.

If the appellant contends that his/her grievance still has not been satisfactorily addressed, he/she may contact:

AREA AGENCY ON AGING
Capital Area Council of Governments
6800 Burleson Road, Building 310, Suite 165
Austin, Texas 78744 / (512)916-6062

COMBINED COMMUNITY ACTION
SENIOR NUTRITION PROGRAM
PROCEDURES FOR DOCUMENTATION OF MEALS SERVED

Documentation of meals served at a congregate site is by a daily signature sheet. All persons who eat a meal sign the sheet. This sheet is used by the site manager to record these meals served on the monthly roster. If a new client is added during the month, a client intake form, a Determine your Nutritional Health form, and the clients rights and responsibilities form signed by the client are filled out and submitted to the central office. The site manager adds this client's name and ID to the roster to record the meals.

Documentation of home delivered meals served is by using a Weekly or Monthly Home Delivered Driver Log on which is recorded the name of the persons receiving a meal on a particular day. The volunteer who delivers the meals sign the form to verify that the persons listed on the form were the ones who received the meals. Volunteers have received written instruction to sign this form to verify meals delivered. They will be reminded by site managers to verify that the sheet contains the names of the persons they actually delivered meals to on that day.

At Allenwood, a volunteer coordinator prepares route sheets on a weekly basis by consulting with the site manager. These sheets are given to the volunteer drivers. These sheets list the name and address of the clients on the route. After delivery of the meals, the volunteers return this sheet to the site to be used the next day. These sheets will be used by the site manager to prepare the Weekly Home Delivered Driver Logs and which are signed and checked off by the volunteers. The site manager uses this log to record the meals served on the monthly roster.

When the monthly roster arrives at the central office, the site manager in Giddings and the Operations Manager check each report against the daily signature sheets for congregate meals and against the driver logs for home delivered meals to ensure that the meals documented are the meals recorded on the roster. For those using route sheets, these will be submitted along with the weekly logs and will be checked to ensure that all documents correspond.

The position of the Operations Manager is to monitor all sites to ensure that policies and standards of the OAA are being followed.

Susie R.

I love coming for so many
Reasons.

1. first get to be with ^{friend} people
also meet new friends

We get food Bank. we can
always use.

also play bingo which I love.
the lunch we get eat here

also the Bingo on Tue & Thur
with good prices

Hello I'm Joann Hansmann. There are many different reasons why I love going to Senior Citizens. Being my age it's nice to still have the opportunity of going to different places. Being able to go to Senior Citizens has allowed me to make more friends and memories with people my age. I really enjoy learning different projects with everyone there. I also really like all the exercises we do it helps me stay in shape. I have been apart of this Community for many years, it will always have a special place in my heart. Play BINGO AND MEX-BINGO and I enjoy play Chair ^{balloon} ~~blow~~ Volley ball and other chair games! I enjoy use my hand and it keep my mind in good health, and enjoy talk with other Senior citizens at the Center. In writing this letter I has help at first, But I from writing this 2nd part of this letter my self.

I thank
Joann Hansmann
May 6 2024



Hays County Food Bank
220 Herndon St.
San Marcos, TX 78666
(512) 392-8300
www.haysfoodbank.org

July 23, 2024

City of San Marcos Health and Human Services Committee

Dear Committee Members:

The Hays County Food Bank fully supports grant funding for Community Action's Senior Center. The Senior Center has long been one of our Last Mile sites, ensuring that our food distribution is accessible to San Marcos' senior citizens.

Access to adequate food is, of course, crucial to health. But so is social connection, especially in the lives of our older neighbors. The Senior Center serves as both resource center and social center for this vulnerable group.

I hope that you will continue to support the valuable work that Community Action does for our senior population. The Senior Center is an important part of the fabric of San Marcos, helping to ensure that older residents have a place to access vital services and to feel welcome as honored members of the community.

Sincerely,

A handwritten signature in cursive script that reads "Lisa Young".

Lisa Young M. P. Aff, JD

Executive Director, Hays County Food Bank

Hays County Food Bank is passionately committed to improving lives through food assistance programs, nutrition education, and advocacy.

DONATE • ADVOCATE • VOLUNTEER

My experience at the SM Senior Center has been very refreshing to me since joining. I enjoy the exercise we get daily & the crafting offered to us. The speakers that come in have been very helpful & informative. Also, the food bank & meals on wheels are very helpful especially with needed groceries. Thanks to the volunteers & their assistance on Food Bank day. Thank you to April & Erica for all that you do for us. You make a good team! I plan to keep attending & making new friends.

Blessings for us all
through the rest of 2021.

Thank you
Dorine S.



COMBINED COMMUNITY ACTION

GIDDINGS
165 W Austin St.,
Giddings, TX 78942
979-540-2980
979-542-9565 fax

ROSENBERG
1018 Frost St.,
Rosenburg, TX 77471
346-515-1500
346-770-2819 fax

www.ccaction.com

July 16, 2024

Dear Human Services Advisory Board,

Combined Community Action, Inc./Meals on Wheels Rural Capital Area (CCA/MOWRCA) supports the funding application submitted by Community Action of Central Texas. Community Action and CCA/MOWRCA have worked together collaboratively for many years at the San Marcos Senior Center. Community Action has provided a staff person at the senior center that serves the meals for our program. The Community Action Senior Center provides a wonderful space for older adults to socialize, play games, exercise and much more.

Please support your local Community Action Agency in San Marcos for the wonderful work they do in the community.

Sincerely,

Kelly Franke
Executive Director