

Griffith, Carol

From: Julia R New <jrnew@gsmyc.org>
Sent: Friday, March 6, 2026 10:05 AM
To: Griffith, Carol
Subject: [EXTERNAL] RE: CDBG and HSAB - FAYS

Good morning, Carol.

Thank you for the suggestion! The intent was to leverage both funding sources while ensuring we were not requesting an excessive amount from either program.

The HSAB request primarily supports the overall operation of the FAYS program, including counseling, case management, and program delivery for San Marcos families. The CDBG request is more specifically focused on expanding direct stabilization assistance and service capacity for low- to moderate-income San Marcos residents.

By applying to both sources, we can distribute program costs across funding streams while maintaining compliance with each program's requirements and ensuring the City's investment supports both prevention services and immediate family stabilization needs.

Have a great weekend!

Julia

From: Griffith, Carol <CGriffith@sanmarcostx.gov>
Sent: Thursday, March 5, 2026 4:08 PM
To: Julia R New <jrnew@gsmyc.org>
Subject: CDBG and HSAB - FAYS

Good afternoon, Julia,

Because the CDBG and HSAB application periods happened at the same time this year, I have been contacting each agency that applied for both, to make sure the review committees have any clarification they need.

After briefly reviewing the two applications for the FAYS program, I believe it would be helpful if you will add a note that clarifies why you applied for both grants (it could be as simple as – you were trying not to ask for too much from one source). If there is a different intention for the two sources of funding, that would be helpful to highlight. If you will send me a quick explanation, I will add it to both applications.

Thank you! Carol



Carol Griffith

Housing and Community Development Manager | Planning & Development Services
630 E. Hopkins St, San Marcos, TX 78666
512-393-8147

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CITY OF SAN MARCOS COMMUNITY DEVELOPMENT BLOCK GRANT FY 2026-2027 PUBLIC SERVICES APPLICATION

I. SUMMARY INFORMATION

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

Applicant Organization: Greater San Marcos Youth Council

Contact Name, Title: Julia Ramsay New, Executive Director

Telephone: 512-754-0500

Contact E-Mail Address: jrnew@gsmysc.org Website: www.gsmysc.org

Mailing Address: PO Box 1455, San Marcos, TX 78667

Do you have a location in San Marcos where people can walk in and ask questions about the program? If so, what is the address? 1402 IH 35 North

Who is authorized to execute program documents? (Name, Title) Julia Ramsay New, Executive Director

Program Name: Family and Youth Support

Amount of CDBG Funds Requested: \$28,500

What percentage of the cost of this program is requested as funding through this application? 5%

II. SHORT ESSAY QUESTIONS

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

OVERVIEW

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

The Family and Youth Success (FAYS) Program, operated by Greater San Marcos Youth Council (GSMYC), provides free prevention and early-intervention services to San Marcos families with children ages 6–17 who are experiencing crisis or conflict. The program helps prevent child maltreatment, truancy, runaway behavior, juvenile justice involvement, and family breakdown while strengthening protective factors that keep children safely at home.

Services include individual and family counseling, parenting education (Systematic Training for Effective Parenting/STEP), youth skills groups, school-based support in partnership with San Marcos CISD, and 24/7 crisis hotline access. The program also provides short-term emergency financial assistance for eligible families to address housing instability and other urgent basic needs that can escalate a family crisis.

Services are provided at no cost to families with children residing in San Marcos or attending San Marcos CISD schools. Many families served qualify as low-to moderate-income under HUD guidelines. Residents may access services through referrals from schools and community partners or by calling GSMYC directly to schedule an appointment and complete an intake.

COMMUNITY NEED AND JUSTIFICATION –20 POINTS

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

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

Families in San Marcos face significant economic and mental health challenges that directly impact children's stability and well-being.

According to U.S. Census American Community Survey data, approximately 27% of San Marcos residents live below the federal poverty level, nearly double the statewide average. Within the San Marcos Consolidated Independent School District (SMCISD), over 77% of students qualify for free or reduced-price lunch, reflecting widespread economic hardship among families with children.

Housing affordability remains a challenge for many renter households in San Marcos. Families who are housing cost-burdened, spending more than 30% of their income on rent, are particularly vulnerable to eviction or utility disconnection when faced with job loss, medical expenses, or unexpected financial strain.

Economic instability is closely linked to increased family conflict, youth behavioral concerns, truancy, and mental health challenges. Access to affordable counseling services in San Marcos remains limited, especially for uninsured or underinsured families. Many low-income households face waitlists, transportation barriers, and difficulty accessing consistent support until situations escalate into crisis.

The FAYS program provides free counseling, parenting support, crisis response, and short-term financial stabilization services that help prevent eviction, runaway incidents, CPS involvement, and juvenile justice referrals. By addressing both emotional and financial stressors early, the program helps families remain safely housed and children remain safely at home.

In 2024, GSMYC delivered nearly 2,900 counseling and family support sessions, reflecting sustained demand for accessible services among San Marcos families.

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

Yes, the need has increased in recent years. Population growth, rising youth mental-health concerns, increased school referrals for truancy and behavioral challenges, and ongoing housing and economic instability have contributed to sustained demand for services. In 2024 alone, GSMYC delivered 2,898 counseling and family-support sessions, averaging 241 sessions per month, reflecting continued high utilization.

Short-term financial instability is frequently a catalyst for family crisis. CDBG funding allows GSMYC to address housing instability and basic needs while providing counseling and case management, helping prevent escalation into homelessness, child welfare involvement, or juvenile justice referral.

IMPLEMENTATION –15 POINTS

Evaluation:

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

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

Yes. FAYS is supported by a combination of state funding through the Texas Department of Family and Protective Services (DFPS), local government support, private donations, and community partnerships. City investment strengthens

the program's ability to leverage additional support from foundations, civic organizations, businesses, and individual donors.

Volunteers enhance program capacity and reduce operating costs through outreach events, administrative assistance, and family engagement activities. In 2025, 58 volunteers supported the FAYS program.

In-kind donations from community partners, such as food, hygiene items, clothing, school supplies, and gift cards, help stabilize families experiencing immediate hardship and allow more program dollars to go toward direct services.

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

The FAYS program tracks both family stability and financial stability outcomes for low-to-moderate-income San Marcos residents.

Program-wide outcomes:

- Overall effectiveness rate: 98%
- Child safety rate: 100% during service participation
- 96% of caregivers demonstrated improvement in at least one protective factor, including family functioning, social support, and nurturing/attachment

CDBG-supported outcomes (San Marcos residents only):

- Number of low-to moderate-income households receiving rental or utility stabilization assistance
- Percentage of assisted households that avoid eviction or service disconnection
- Number of San Marcos residents receiving counseling and case management services
- Percentage of participating families demonstrating improved protective factors
- Percentage of families reporting improved stability at 90-day follow-up

By pairing counseling services with short-term financial assistance, the program reduces the likelihood of eviction, runaway behavior, CPS involvement, and juvenile justice referral while increasing family stability.

GSMYC has a strong performance history. Recent program results include high effectiveness rates and strong child safety outcomes, demonstrating the program's ability to stabilize families and prevent escalation into higher-cost systems.

IMPACT AND COST EFFECTIVENESS –20 POINTS

Evaluation:

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

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

CDBG funding of \$28,500 will generate a measurable, cost-effective impact for low-to-moderate-income San Marcos families by preventing housing instability and reducing escalation into higher-cost public systems.

During the one-year grant period, CDBG investment will:

- Provide rental or utility stabilization assistance to approximately 25–35 low-income San Marcos households, preventing eviction or service disconnection
- Deliver counseling and case management services to San Marcos youth and caregivers experiencing family conflict or crisis

- Reduce wait times for early intervention services
- Connect families to housing, food, employment, and community resources that support long-term stability

In 2024, GSMYC delivered nearly 2,900 counseling and family-support sessions to San Marcos residents. CDBG funds will expand direct stabilization assistance while leveraging existing staffing, infrastructure, and state-supported counseling services.

Measurable Outcomes

- 25–35 low-to-moderate-income San Marcos households receive stabilization assistance
- The majority of assisted households avoid eviction or utility disconnection
- Hundreds of counseling and case management sessions delivered to San Marcos residents
- Participating families demonstrate improved protective factors through assessment measures
- Reduced crisis recurrence within 90 days of service completion

Cost Effectiveness

The FAYS program leverages state contracts, City Human Services funding, private donations, and volunteer contributions to maximize public investment. CDBG funds will represent a targeted housing-stability investment within an already operational and compliant program.

Short-term stabilization assistance averaging under \$1,000 per household is significantly more cost-effective than emergency shelter placement, foster care placement, court involvement, or prolonged housing displacement. Early intervention reduces strain on schools, law enforcement, and social services while preserving family stability.

Because the program is fully staffed and operational, CDBG funds will be deployed immediately with no startup costs, ensuring efficient and responsible use of public resources.

CDBG investment strengthens San Marcos families, promotes housing stability, and contributes to a safer, more resilient community.

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

The Family and Youth Success (FAYS) program is supported through a combination of state funding, City support, private donations, and community partnerships.

The program receives ongoing funding through a competitively awarded contract with the Texas Department of Family and Protective Services, which supports core counseling and prevention services. In addition, the program receives City Human Services funding and private contributions from individuals, businesses, and local foundations.

CDBG funds will complement these sources by specifically supporting housing stabilization and direct financial assistance for low- and moderate-income San Marcos families, without duplicating existing funding streams.

GSMYC also leverages community support to extend program impact. In 2024, 74 volunteers contributed approximately 304 hours assisting with outreach events, family engagement activities, administrative support, and resource distribution. In-kind donations, including food, hygiene items, school supplies, and gift cards, help offset basic needs costs and allow program dollars to focus on housing stabilization and direct services.

This layered funding model ensures that CDBG dollars are maximized within an established, fully operational program serving San Marcos residents.

The Greater San Marcos Youth Council (GSMYC) has a longstanding history of collaboration with the City of San Marcos and the broader community to support its mission of sheltering children and strengthening families.

COMMUNITY SUPPORT – 15 POINTS

Evaluation:

- *A minimum of three letters of reference that indicate strong local support for the program and the agency's ability to implement it as described in the application. Letters must be in support of the specific program*

requesting funding, not the agency as a whole. Letters will preferably be from San Marcos residents as well as direct clients of the program.

- *Evidence that volunteers play a vital role in the program or agency's operation.*
- *Evidence that board members are actively involved in and supportive of the agency*

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

Board members provide active governance, financial support, and community leadership in support of GSMYC programs, including FAYS.

All board members contribute financially on an annual basis and participate in fundraising initiatives that sustain counseling and stabilization services for San Marcos families. Board members assist with donor cultivation, corporate outreach, and community partnership development to expand program resources.

In addition to financial contributions, board members volunteer their time at agency events, outreach activities, and community engagement efforts. They serve as ambassadors for the organization by promoting awareness of services within professional and civic networks.

The Board also provides fiduciary oversight, strategic planning guidance, and policy review to ensure program accountability, compliance, and long-term sustainability. Through governance and community leadership, the Board strengthens GSMYC's ability to deliver consistent, high-quality services to San Marcos residents.

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

Volunteers play an important role in expanding the reach and effectiveness of the FAYS program. In 2025, 58 volunteers supported outreach, family engagement, and program operations. Volunteers assist with community events, resource drives, youth activities, administrative support, and family-focused workshops. Their involvement helps strengthen connections between GSMYC and the San Marcos community while allowing staff to focus more time on direct services to families in crisis.

COUNCIL PRIORITIES - 20 POINTS

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

Our agency has served San Marcos residents with family support services since 1986, with formalization occurring in 1991.

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

GSMYC conducts proactive outreach to ensure San Marcos families, particularly low and moderate-income households, are aware of and able to access FAYS services.

Outreach strategies include:

- Direct collaboration with San Marcos Consolidated Independent School District (SMCISD) counselors, administrators, and family support staff
- Referrals from Communities in Schools, juvenile probation, housing authorities, and local social service agencies
- Participation in community resource fairs, school events, and family engagement activities
- Distribution of informational materials through partner agencies serving low-income residents
- Coordination with local housing and food assistance organizations to identify families experiencing instability

San Marcos residents may access services by:

- Calling GSMYC directly to schedule an intake appointment
- Being referred by school personnel, community partners, or local agencies
- Contacting the 24/7 crisis hotline for immediate assistance

All services are provided at no cost to eligible families. Intake includes eligibility and needs assessment to ensure appropriate services and, when applicable, qualification for CDBG-supported assistance.

Through structured outreach partnerships and accessible referral pathways, GSMYC ensures San Marcos families can access timely counseling, crisis intervention, and stabilization services before challenges escalate.

Risk - 10 POINTS

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

We have 35 years of experience implementing a program of the size and complexity of FAYS.

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

Non-City funding for the FAYS Program is 95%.

III. PROGRAM BENEFICIARIES

TYPE OF PUBLIC SERVICE (choose all that apply)

- | | |
|---|--|
| ☐ 05A Senior Services | ☐ 05B Handicapped Services |
| ☐ 05C Legal Services | ☒ 05D Youth Services |
| ☐ 05E Transportation Services | ☐ 05F Substance Abuse Services |
| ☐ 05G Battered and Abused Spouses Services | ☐ 05H Employment Training |
| ☐ 05I Crime Awareness | ☐ 05J Fair Housing Activities |
| ☐ 05K Tenant/Landlord Counseling | ☐ 05L Child Care Services |
| ☐ 05M Health Services | ☒ 05N Abused and Neglected Children Services |
| ☒ 05O Mental Health Services | ☐ 05P Screening for Lead Paint/Lead Hazards |
| ☐ 05Q Subsistence Payments | ☐ 05R Homeownership Assistance (Not Direct) |
| ☐ Other: _____ | |

PROGRAM INFORMATION

1. Program eligibility (please select one):

a. ☐ This is a new program.

b. ☒ This is an existing program that: (select one of the following)

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

☒ will expand to serve more beneficiaries or to provide more services if the CDBG funding as requested is approved. *Please attach an analysis that details how the program or service will be expanded, how many new beneficiaries will be served by the expansion, and how this number was determined.*

2. Is there a fee for clients to participate in the program? ☐ Yes ☒ No

If yes, please provide fee structure.

3. Describe the days and hours of operation of the program: Our counseling and resource center is open Monday through Friday, 8:00 a.m. to 5:00 p.m. FAYS staff provide services to families primarily Monday through Friday between 8:00 a.m. and 7:00 p.m. Weekends are available for scheduling upon request, and our crisis hotline is answered around the clock, year-round.

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

A. PRESUMED BENEFIT: See definition above of “Presumed Benefit”.

1. Will all of the program’s beneficiaries be in a Presumed Benefit Category? X Yes or No

If “yes”, list the categories: _____

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

Abused Children	Elderly Persons	Battered Spouses	Homeless Persons	Severely Disabled Adults	Illiterate Adults	Persons living with AIDS
215						

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

Abused Children	Elderly Persons	Battered Spouses	Homeless Persons	Severely Disabled Adults	Illiterate Adults	Persons living with AIDS
210						

B. BENEFICIARIES WHO ARE NOT CONSIDERED “PRESUMED”

1. How many persons are proposed to be assisted if funding is received? 335

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

318

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

Evidence that the child is approved for free or reduced lunch

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

Evidence that the family is WIC approved

Income documentation using one of the 3 HUD approved methods

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

X Other, describe: Because FAYS is free to families with children, the State also requires income verification. As an authorization for service, one of the FAYS documents required for client enrollment includes income verification with the client's signature as verification of information supplied. Another required document is the Protective Factor Survey, which also contains income questions and is completed at the beginning of service and again at the closing of service.

III. PROJECTED IMPLEMENTATION SCHEDULE WITH PERFORMANCE GOALS

Projected Start Date:

October 1, 2026

Projected Completion Date:

September 30, 2027

Activity Description	Start Month/Year	End Month/Year	Performance Measurement Goal
Lead Family Support Specialist	October 2026	September 2027	Sessions with parents are complete
Purchase supplies	October 2026	September 2027	Purchases for parenting and monthly events
Utilities	October 2026	September 2027	Services provided outside of regular business hours
Basic Needs Assistance	October 2026	September 2027	Families in crisis will receive small-denomination awards to purchase basic needs

IV. ORGANIZATION INFORMATION

BACKGROUND INFORMATION

1. Organization Type:

☒ 501(c) Non-Profit Corporation ☐ Public Corporation ☐ Government Entity

Other: _____

2. Name and title of Board of Directors chair or president: Jeff Caldwell, Board President

3. How many years has your organization been in business? 40 years in October 2026

4. Organization's Taxpayer Identification Number (EIN): 74-2553659

5. Organization's Unique Entity Identifier Number (if available): C2XKNVDN4747

6. Is organization currently registered in the federal System for Award Management (SAM)? ☒ Yes ☐ No

FINANCIAL INFORMATION

1. What is the date of your fiscal year end? August 31

2. Does your organization have a purchasing policy? ☒ Yes ☐ No

3. Has your organization currently or within the past five years had any litigation that is pending or has been resolved?
☐ Yes ☒ No

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

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

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

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

☐ Yes ☒ No

6. What level of financial review does your organization obtain from an independent source? Select from the following options:
- | | |
|---|---|
| ☐ Single Audit | ☒ Audited Financial Statement |
| ☐ Reviewed Financial Statement | ☐ Compiled Financial Statement |
| ☐ No independent review | ☐ Other (describe): |
7. What period was covered by your most recent financial review? September 1, 2024 – August 31, 2025
8. Has your organization received City of San Marcos funding in the past two years? ☒ Yes ☐ No
If yes, please attach a short summary of the purpose and amount of City funding.

PERSONNEL AND POLICIES

1. Name and Title of your chief administrator Julia Ramsay New, Executive Director
Number of years in this position? 37 years
2. Total number of current employees at all locations 29
3. Total number of current employees who will be involved in this project 8
4. Total number of new employees expected to be hired for the project 1
5. Does your organization have a personnel policy manual? ☒ Yes ☐ No
Does it include a procedure for filing grievances? ☒ Yes ☐ No
Does it include a non-discrimination clause? ☒ Yes ☐ No
6. Does your organization maintain a written code or standards of conduct that governs the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds?
☒ Yes ☐ No
7. Separation of duties for financial transactions regarding this project (respond with job title):
- Who will approve payment of incurred expenses? Julia Ramsay New
 - Who will prepare the payment check? Kara Lueckemeyer
 - Who will sign checks paying project expenses? Julia Ramsay New with board officer approval
 - Who posts the transaction to your financial records? Kara Lueckemeyer
 - Who reconciles monthly bank statements? Julie Mayfield, Services to Go

ACCESSIBILITY OF PROGRAMS AND SERVICES

1. Are all facilities to be served by the program ADA Accessible? ☒ Yes ☐ No
2. Do you have a Section 504 (ADA) Self-Evaluation on file? ☐ Yes ☒ No
3. How will you provide services to persons with Limited English proficiency? We have on staff individuals who speak fluent Spanish, Arabic, Mandarin, and Japanese

INSURANCE, BONDING, AND WORKER'S COMPENSATION

1. Does your organization have liability insurance coverage? ☒ Yes ☐ No
2. If yes, in what amount? 1 million
3. Does your organization pay worker's compensation in accordance with Federal and state laws?
☒ Yes ☐ No ☐ N/A

4. Does your organization have fidelity bond coverage for principal staff members who handle the organization's accounts? X Yes No
5. Will vehicles owned by the organization be used in conjunction with the proposed project?
 Yes X No
6. If yes, what level of liability insurance is maintained on the vehicles? _____

V. CONFLICTS OF INTEREST (24 CFR 570.611; 24 CFR 85.36; AND 24 CFR 84.42)

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

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

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

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

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

CONFLICT OF INTEREST QUESTIONNAIRE

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

Name of Organization: Greater San Marcos Youth Council

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

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

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

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

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

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

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

Yes _____ No X

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

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

a. Name of employee or official: _____

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

Yes _____ No _____

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

Yes _____ No _____

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

Yes _____ No _____

4. Describe any other affiliation or business relationship that might cause a conflict of interest with respect to CDBG funds and activities. There are none.

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

Yes _____ No X. *If yes, please attach an explanation.*

VI. APPLICANT ASSURANCES AND CERTIFICATIONS

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

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

14. It will comply with Texas Civil Statutes, Article 5996a, by ensuring that no officer, employee, or member of the applicant's governing body or of the applicant's contractor shall vote or confirm the employment of any person related within the second degree by affinity or third degree by consanguinity to any member of the governing body or to any other officer or employee authorized to employ or supervise such person. This prohibition shall not prohibit the employment of a person who shall have been continuously employed for a period of two years prior to the election or appointment of the officer, employee, or governing body member related to such person in the prohibited degree.
15. It will ensure that all information collected, assembled or maintained by the applicant relative to this project shall be available to the public during normal business hours in compliance with Texas Civil Statutes, Article 6252-17a, unless otherwise expressly provided by law.
16. It will conduct and administer the program in conformity with the Fair Housing Act (42 USC Section 3901 et. Seq.) and that it will affirmatively further fair housing.
17. It will minimize displacement of persons because of activities assisted with CDBG funds. If displacement of residential dwellings will occur in connection with a grant-assisted project, it will follow a residential anti-displacement and relocation assistance plan as specified by the City of San Marcos.
18. It certifies that it is not now, nor has it ever been, on the Federal List of Debarred Contractors.
19. It will not attempt to recover any capital costs of public improvements assisted in whole or in part with such funds by assessing any amount against properties owned and occupied by persons of LMI, including any fee charged or assessment made as a condition of obtaining access to such public improvements unless (a) such funds are used to pay the proportion of such fee or assessment that related to the capital costs of such public improvements that are financed from revenue sources other than such funds; or (b) for purposes of assessing any amount against properties owned and occupied by persons of moderate income, applicant certifies that it lacks sufficient funds under this contract to comply with the requirements of clause (a).
20. It agrees to comply with the requirements of Title 24 of the Code of Federal Regulations, Part 570 (the U.S. Housing and Urban Development regulations concerning Community Development Block Grants (CDBG)) including subpart J and subpart K of these regulations, except that (1) the Agency does not assume the recipient's environmental responsibilities described in 24 CFR 570.604 and (2) Agency does not assume the recipient's responsibility for initiating the review process under the provisions of 24 CFR Part 52. Agency also agrees to comply with all other applicable Federal, State, and local laws, regulations, and policies governing the funds provided. Agency further agrees to utilize funds available to supplement rather than supplant funds otherwise available. Agency shall comply with all applicable Federal laws, regulations, and requirements, which include compliance with the provisions of the HCD Act and all rules, regulations, guidelines, and circulars promulgated by the various Federal departments, agencies, administrations, and commissions relating to the CDBG Program. The applicable laws and regulations include, but are not limited to:
 - 24 CFR Part 570;
 - 24 CFR Parts 84 and 85;
 - The Davis-Bacon Fair Labor Standards Act;
 - The Contract Work Hours and Safety Standards Act of 1962;
 - Copeland "Anti-Kickback" Act of 1934;
 - Sections 104(b) and 109 of the Housing and Community Development Act of 1974;
 - Section 3 of the Housing and Urban Development Act of 1968;
 - Equal employment opportunity and minority business enterprise regulations established in 24 CFR part 570.904;
 - Non-discrimination in employment, established by Executive Order 11246 (as amended by Executive Orders 11375 and 12086);
 - Section 504 of the Rehabilitation Act of 1973 Uniform Federal Accessibility Standards;
 - The Architectural Barriers Act of 1968;
 - The Americans with Disabilities Act (ADA) of 1990;
 - The Age Discrimination Act of 1975, as amended;

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

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

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

CERTIFICATIONS REGARDING LOBBYING:

22. No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
23. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit standard form – “Disclosure Form to Report Lobbying”, in accordance with its instructions.
24. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
25. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

GENERAL CERTIFICATIONS:

26. The information, exhibits, and schedules contained in this application are true and accurate statements and represent fairly the financial condition of our organization;
27. Our organization is eligible to receive federal funding and has not been placed in a debarred or otherwise ineligible status under the provisions of CFR Part 24;
28. Our organization prohibits discrimination in accordance with Title VI of the Civil Rights Act of 1964; and,

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

CITY OF SAN MARCOS FUNDING RESTRICTIONS:

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

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

CERTIFIED BY:

Signature: Julia Ramsay New Date Signed: 23/2/2026
Printed Name: Julia Ramsay New Title: Executive Director
Organization Name: Greater San Marcos Youth Council

APPENDIX ONE: FEDERAL POLICY PROVISIONS

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

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

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

1.2 Definitions. For purposes of this section:

- a. “Gender ideology” means any theory or policy asserting that sex is determined by subjective identity rather than biological reality, as defined in Section 2(f) of E.O. 14168 and any subsequent HUD or OMB guidance.
- b. For the purposes of this section, “Promote” means to publicly advocate, endorse, distribute, advertise, or otherwise support, through funded publications, events, or materials, the prohibited ideology.

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

- a. Such forms shall not include questions or fields requesting or recording gender identity, gender expression, or similar classifications.
- b. Existing forms containing such fields shall be modified or replaced for CDBG-funded purposes to ensure compliance with E.O. 14168.

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

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

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

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

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

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

Section 3. Prohibition on Use of Funds for Elective Abortions

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

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

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

Section 4. Environmental Considerations

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

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

Section 5. Immigration Status Verification and SAVE System Compliance

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

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

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

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

Section 6. Equal Treatment for Faith-Based Organizations

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

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

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

Budget Item	Total Budget	CDBG Funding Proposed	Other Funding Sources	Secured Funds Available at project start	Add. Funds needs to complete project
Personnel Services					
Salaries	\$424,462.50	13,954	Health and Human Services		13,954
Supplies					
Program Supplies		746	Health and Human Services		746
Operating					
Utilities/Rent/Mortgage		3,800	Hays County		3,800
Basic Needs Assistance		10,000	N/A	0	10,000
Total					

Greater San Marcos Youth Council, Inc.
GSMYC FY26 FAYS Budget
September 2025 through August 2026

Expense	
Payroll Expenses	\$424,462.50
Insurance - Health/Dental/Life	\$17,915.63
Insurance-Prof Liability	\$6,945.75
Insurance-Building	\$6,063.75
Insurance-Vehicle	\$4,410.00
Insurance Worker's Compensation	\$2,067.19
Supplies	\$15,435.00
Repairs	\$7,166.25
Grounds Maintenance	\$1,653.75
Security System	\$551.25
Telephone	\$1,323.00
Utilities-Cable	\$551.25
Utilities	\$9,922.50
Utilities-Dumpster	\$165.38
Postage	\$551.25
Transportation - Mileage	\$275.63
Transportation - Fuel	\$2,756.25
Expense Reimbursement	\$1,102.50
Printing and Advertisement	\$8,268.75
Staff Development and Education	\$3,858.75
Dues and Subscriptions	\$1,102.50
Licenses and Permits	\$551.25
Recreation/Entertainment/Act.	\$1,102.50
Accounting and Auditing Fees	\$10,473.75
Program Expense	\$4,410.00
Total Expense	\$533,086.31

Greater San Marcos Youth Council, Inc.
GSMYC FY27 FAYS Proposed Budget
September 2026 through August 2027

Expense	
Payroll Expenses	\$424,462.50
Insurance - Health/Dental/Life	\$17,915.63
Insurance-Prof Liability	\$6,945.75
Insurance-Building	\$6,063.75
Insurance-Vehicle	\$4,410.00
Insurance Worker's Compensation	\$2,067.19
Supplies	\$15,435.00
Repairs	\$7,166.25
Grounds Maintenance	\$1,653.75
Security System	\$551.25
Telephone	\$1,323.00
Utilities-Cable	\$551.25
Utilities	\$9,922.50
Utilities-Dumpster	\$165.38
Postage	\$551.25
Transportation - Mileage	\$275.63
Transportation - Fuel	\$2,756.25
Expense Reimbursement	\$1,102.50
Printing and Advertisement	\$8,268.75
Staff Development and Education	\$3,858.75
Dues and Subscriptions	\$1,102.50
Licenses and Permits	\$551.25
Recreation/Entertainment/Act.	\$1,102.50
Accounting and Auditing Fees	\$10,473.75
Program Expense	\$4,410.00
Total Expense	\$533,086.31

GSMYC Board of Directors

President-Jeff Caldwell, San Marcos	512-665-7491 (c)
Vice-President-Rebecca Dickey, San Marcos	
Treasurer-Vickie Dorsett, San Marcos	512-757-5917 (c)
Secretary-Crystal Dixon, Mountain City	

Directors:

Matt Murphree, San Marcos
John Schramm, San Marcos
Lisa Day, New Braunfels
Clint Pulpan, San Marcos
Sebastian Hernandez, Kyle

Attorney-Charmaine Wilde	512-392-7510 (w)
133 W. San Antonio St., Ste 400	
San Marcos, TX 78666	
Charmaine@mcglothlinlaw.com	

Honorary Board Members

Berry James
Mike Martin
Dawn Mallory
David Williams (founding member)
Shelly Williams (founding member, no relation to D. Williams)
Vickie Strong
Maria Fedrick (founding member)
Becky Sierra (founding member)
Anna Lopez
Ray Hernandez
Harry Stewart
Rodney van Oudekerke
AJ Wolpman
Melanie Mendez

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

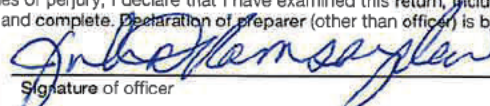
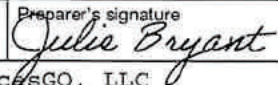
2024

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.**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning Sep 1 , 2024, and ending Aug 31 , 2025	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization <u>Greater San Marcos Youth Council, Inc.</u> Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>P.O. Box 1455</u> City or town, state or province, country, and ZIP or foreign postal code <u>San Marcos, TX 78667-1455</u> D Employer identification number <u>74-2553659</u> E Telephone number <u>(512) 754-0500</u> G Gross receipts \$1,830,219.
F Name and address of principal officer: <u>Julia Ramsay-New, 2305 Ledgerock Road, Wimberley, TX 78676</u>	
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	H(c) Group exemption number
J Website: <u>www.gsmyc.org</u>	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: <u>1986 M State of legal domicile: <u>TX</u></u>

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Youth at risk and emergency shelter</u>		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	<u>10</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>9</u>
Revenue	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	<u>35</u>
	6 Total number of volunteers (estimate if necessary)	6	<u>200</u>
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>0.</u>
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	<u>0.</u>
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	<u>1,457,067.</u>	<u>1,080,427.</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>312,302.</u>	<u>486,042.</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>4,000.</u>	<u>259,750.</u>
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>308,107.</u>	<u>1,830,219.</u>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>2,077,476.</u>	<u>1,161,653.</u>
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>1,105,348.</u>	<u>19,140.</u>
	b Total fundraising expenses (Part IX, column (D), line 25)	<u>16,500.</u>	
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>266,956.</u>	<u>298,118.</u>
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>1,391,444.</u>	<u>1,459,771.</u>
	19 Revenue less expenses. Subtract line 18 from line 12	<u>686,032.</u>	<u>370,448.</u>
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	<u>2,668,166.</u>	<u>3,023,197.</u>
	22 Net assets or fund balances. Subtract line 21 from line 20	<u>48,897.</u>	<u>33,480.</u>

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		<u>01/14/2026</u>		
	Signature of officer <u>Julia Ramsay-New, Executive Director</u> Type or print name and title	Date		
Paid Preparer Use Only	Preparer's name <u>Julie Bryant</u>	Preparer's signature 	Date <u>01/21/2026</u>	Check ☐ if self-employed
	Firm's name <u>Business ServicesGO, LLC</u>	PTIN <u>P01269961</u>		
	Firm's address <u>1535 S 145th East Ave, Tulsa, OK 74108</u>	Firm's EIN <u>87-1611081</u>		
	Phone no. <u>(512) 964-3533</u>			

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

For Paperwork Reduction Act Notice, see the separate instructions. BAA

Cat. No. 11282Y

REV 09/03/25 PRO

Form **990** (2024)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:Youth at risk and emergency shelter**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

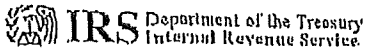
If "Yes," describe these changes on Schedule O.

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 \$ 552,496. including grants of \$ 0.) (Revenue \$ 894,822.)Co-ed crisis shelter for homeless and runaway children ages 2-17 years**4b** (Code:) (Expenses \$ 818,139. including grants of \$ 0.) (Revenue \$ 671,655.)At risk non resident programs designed for family intervention and prevention**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,370,635.

501(c)(3) LETTER



Department of the Treasury
Internal Revenue Service

P.O. Box 2508

Cincinnati OH 45201

In reply refer to: 0248330137

Feb. 29, 2008 LTR 4168C EO

74-2553659 000000 00 000

00015332

BODC: TE

GREATER SAN MARCOS YOUTH COUNCIL

INC DTD 08-01-89

PO BOX 1455

SAN MARCOS TX 78667-145551

012214

Employer Identification Number: 74-2553659
Person to Contact: Ms. Edwards
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Feb. 20, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1990, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

NON-DISCRIMINATION POLICY

GSMYC will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. If at any time employees have a complaint or inquiry regarding this policy, the Executive Director should be contacted immediately. Employees should understand they can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination would be subject to disciplinary action.

Immigration Reform and Control Act of 1986

Under the U.S. Immigration Act, we have a continuing duty to assure that all employees have valid documentation of a right to work in the United States. We will also verify the right to work in other international locations of assignment. Therefore, employees will be asked to verify their immigration status and social security number from time to time if employed in the United States.

At-Will Employment Relationship

This manual is not intended to create or constitute an expressed or implied contract between GSMYC and any one or all of its employees. The Agency or the employee may terminate the employment relationship at any time, without prior notice. This is called "At-Will Employment."

Commitment to Employer

- I shall work to improve the effectiveness and efficiency of services provided by the agency.
- I shall act to prevent and eliminate discrimination in work assignments or in personnel policies.
- I shall abide by all state licensing standards, agency policies, procedures, and management decisions.
- I shall support the integrity and reputation of the agency.
- I shall exercise special care when making my professional recommendations of opinions public through testimony or other public statements.

What is Discrimination?

Unlawful discrimination occurs when a person considers they have been treated unfavorably due to an attribute (listed below).

Protected attributes include, but are not limited to:

- Age
- Disability/impairment
- Marital status, including defacto
- Physical features
- Political belief or activity
- Pregnancy/breastfeeding
- Race
- Religious belief or activity
- Sexual Orientation
- Gender
- Status as a parent or care giver
- Personal association with someone of the above attributes

Employees with Disabilities Act

The Americans with Disabilities Act of 1990, as amended, prohibits discrimination on the basis of disability, and protects qualified applicants and employees with disabilities from discrimination in hiring, promotion, discharge, pay, job training, fringe benefits, and other terms and conditions of employment. The law also requires that covered entities provide qualified applicants and employees with disabilities, as defined by the Act, with appropriate reasonable accommodation, if such accommodation does not impose an undue hardship. If you believe that you have been discriminated against based upon a disability, or you have a disability and require some accommodation, you should contact your supervisor or the Executive Director immediately. For more information on this Act, please reference the Americans with Disabilities Act of 1990 and amendments.

What is Harassment?

Harassment is an unwanted behavior and can take many forms. It may involve inappropriate actions, behavior, comments, or physical contact that is objectionable or

February 27, 2026

Dear Member of the Health and Human Services Committee,

I am pleased to offer my strongest support for the Family and Youth Support (FAYS) Program operated by the Greater San Marcos Youth Council (GSMYC). Having served for 16 years as Chief Executive Officer of United Way of Hays & Caldwell Counties, I had the privilege of working closely with GSMYC and witnessing firsthand the life-changing impact of their services across our region.

The FAYS Program is one of the most vital early-intervention services available to families in Hays County. By providing free youth, family, and group counseling — including services offered in Spanish — along with crisis intervention, parent education, and child abuse prevention training, GSMYC addresses family conflict before it escalates into far more serious outcomes such as delinquency, truancy, runaway behavior, abuse, or neglect.

What makes this program especially powerful is its accessibility. Services are completely free and available to families with children ages 6–18 who reside in Hays County or attend Hays County schools. There are no financial barriers to receiving help. Families can self-refer or be referred by schools, agencies, or community members. This open-access model ensures that families receive support when they need it most — not after a crisis has spiraled beyond control.

During my tenure at United Way, we often spoke about the importance of upstream investments — programs that strengthen families before intervention by law enforcement or child protective services becomes necessary. The FAYS Program embodies that philosophy. Its goals are clear and impactful:

- Address family conflict and everyday struggles
- Promote strong families and youth resilience
- Help families resolve crises and develop coping skills
- Support parents in resuming and maintaining parental responsibility

These services do more than provide counseling sessions; they restore stability, rebuild communication, and strengthen the foundation of families in our community. When

families are equipped with tools to manage conflict and stress, children are safer, schools are stronger, and long-term community health improves.

Funding for the FAYS Program is not simply support for counseling services — it is an investment in prevention, stability, and resilience. It keeps children at home when safe and appropriate, reduces strain on public systems, and ensures that families have a trusted, confidential place to turn during difficult seasons.

After 16 years of community impact work in Hays and Caldwell Counties, I can say without hesitation that GSMYC's Family and Youth Support Services are essential to the well-being of our region. Continued and expanded funding will ensure that this vital resource remains available to the families who depend on it.

Thank you for your thoughtful consideration and for your commitment to strengthening families in our community.

Sincerely,

A handwritten signature in black ink that reads "Michelle Harper". The script is cursive and fluid.

Michelle Harper

Former CEO

United Way of Hays & Caldwell Counties

A handwritten signature in blue ink that reads "San Marcos Resident". The script is cursive and fluid.

Martha Arias

02/23/2026

To whom it may concern,

I am writing to express my strong support for the Greater San Marcos Youth Council and their grant application. As a parent of a child benefiting from their services, I have witnessed firsthand the positive impact they have on their clients and the broader community.

When my daughter first came to GSMYC, she was struggling with a lot of emotions and suicidal ideation, the staff provided a supportive environment where she felt heard and understood. Through their guidance both, my daughter and myself, have gained valuable skills in communication thus helping our relations grow and they have also provided Ari with confidence in herself helping her overcome her initial challenges and myself become a better more understanding parent.

I am deeply grateful for the positive impact the Greater San Marcos Youth Council has had on our lives, and I wholeheartedly recommend them for this grant. Their work is essential in empowering young people and strengthening our community. Thank you for considering their application.

Sincerely,

Martha Arias

[REDACTED] SAN MARCOS, TX, 78666

From: Pris Sandoval [REDACTED]
Sent: Tuesday, February 17, 2026 11:54 AM
To: Liz Orman <lorman@gsmysc.org>
Subject: Letter of Support

To Whom It May Concern:

I am writing to strongly support the Greater San Marcos Youth Council and their grant application. The services they provide are truly invaluable to families like mine and to our community as a whole.

My son, who is high-functioning autistic, struggled with regulating his emotions, managing anxiety—especially around authoritative adults—and finding the confidence to speak up for himself. Through the compassionate support of the counselors and staff at the Youth Council, he was given a safe and understanding environment where he felt accepted and heard.

Because of their guidance, my son has made tremendous growth. He has learned healthy coping strategies to manage his emotions, gained confidence in himself, and developed the ability to advocate for his own needs. They have helped him better understand who he is, which has been life-changing for him. What they provided went far beyond counseling—they gave him tools for lifelong personal growth and self-awareness.

I often boast to my friends and family about how truly outstanding the organization is and always recommend them if it's a topic of discussion. I am incredibly grateful for the positive impact the Greater San Marcos Youth Council has had on my son's life. I wholeheartedly recommend them for this grant. Their work plays a vital role in empowering young people and strengthening families within our community.

Thank you for your time and consideration.

Priscilla Sandoval

[REDACTED]

San Marcos, Tx 78666

To whom it may concern:

GSMYC has been a huge help to our family by supporting my grandson as he has received services from them in the past. We as a family have been able to be more open about "hard" conversations and the program has helped me as a primary guardian to address difficult behaviors in a healthy way. Thank you for everything you have done for us.

Sincerely,

Cathy Hammond



San Marcos TX, 78666

To Whom It May Concern:

2/18/2026

The free counseling provided by the Greater San Marcos Youth Council was very helpful for my 9-year-old son Ben. He started meeting with Family Support Specialist Felicia during a time when he was struggling with emotional dysregulation and suicidal ideation. Ben felt right away that Felicia listened to him and understood him. Ben often arrived at sessions feeling sad or angry and left with a smile. I believe that having a supportive adult outside of his family who cared about him and really listened to him made a big difference during a time when he felt like no one liked him. Felicia helped him come up with specific, practical actions that he could take when he was experiencing overwhelming emotions.

Felicia also shared ideas with me and gave me useful advice on ways I could support Ben. One week Felicia facilitated a family session in which she helped me and Ben talk through some recurring struggles and come up with solutions. Ben and I both felt supported by Felicia, and I believe that Ben's sessions with her were an important part of his recovery from a period of intense emotional dysregulation.

I really appreciate that the Greater San Marcos Youth Council is near where we live and that the services are free. We're currently trying to live off of part-time income and the GI Bill housing allowance while my husband finishes his college degree, so the fact that we didn't have to pay for the counseling was a huge help to us. I am so grateful for the support that Felicia and the Greater San Marcos Youth Council provided for Ben and our family during a very difficult time.

Thank you,

A handwritten signature in black ink that reads "Jessica Morris". The script is cursive and fluid.

Jessica Morris

[REDACTED] San Marcos, TX 78666

BOARD CONTACT NUMBERS

Jeff Caldwell, Board President
(512) 665-7491

Vickie Dorsett, Board Treasurer
(512) 393-2275

SIGNATURE AUTHORITY DESIGNATION

ATTENTION:

- **All Contractors/Potential Contractors are required to fill out and submit this form.**
 - Corporations may fill out Section A or Section B.
 - All other entities, including, but not limited to, sole proprietorships, partnerships, and governmental entities must fill out Section B.

SECTION A:

STATE OF Texas, COUNTY OF Hays

On the 28th day of May, 1997, at a meeting of the Board of Directors of
Greater San Marcos Youth Council, a Corporation, held in the City of San Marcos,
Hays County, with a quorum of the Directors present, the following business was conducted:

It was duly moved and seconded that the following resolution be adopted:

BE IT RESOLVED that the Board of Directors of the above corporation do hereby authorize

Julia Ramsay New and his/her successors in office to negotiate, on terms and conditions that he/she may deem advisable, a contract or contracts with the Texas Department of Family and Protective Services, and to execute the contract or contracts on behalf of the Corporation, and further we do hereby give him/her the power and authority to do all things necessary to implement, maintain, amend, or renew the contract.

The above resolution was passed by a majority of those present and voting in accordance with the Bylaws and Articles of Incorporation.

I certify that the above and foregoing constitutes a true and correct copy of a part of the minutes of a meeting of the Board of Directors of Greater San Marcos Youth Council, Inc. held on the 28th day of May, 1997.

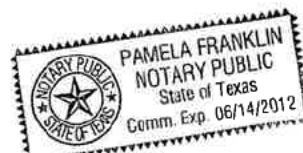
[Signature]
Secretary

Subscribed and sworn before me, Pamela Franklin Notary Public for the County of
HAYS, on the 19th day of MAY, 2010.

[Signature]
Notary Public

HAYS
County of Notary Public

TEXAS



State of Notary Public

SECTION B:

The Contractor/Potential Contractor shall either attach a document or letter designating Contractor's/Potential Contractor's signature authority, including the signature authority's name and title, **or** verify that the signature below is the only signature authority designated for contracting with DFPS.

☐ Document attached

☒ Signature used below is the **only** signature authority for the Contractor/Potential Contractor

The Contractor/Potential Contractor understands that there is an ongoing duty to notify DFPS in writing of any change to signature authority during the term of the contract with DFPS. The Contractor/Potential Contractor verifies that the attached document or signature below is a complete, true, and correct representation of signature authority.

Julia Ramsay New
Printed Name



Signature of Authorized Representative

Executive Director
Title of Authorized Representative

5-19-2010
Date

Greater San Marcos Youth Council, Inc.
Legal Name of Contractor/Potential Contractor

Contract or Procurement Number

Program Expansion Analysis – Family and Youth Success (FAYS)

The Greater San Marcos Youth Council's Family and Youth Success (FAYS) program is currently operating at maximum service capacity and experiencing sustained growth in demand among San Marcos families. At the time of this application, the program has a documented waitlist of 32 families, and each Family Support Specialist is serving caseloads exceeding the recommended average of 36 families per month under the Texas Department of Family and Protective Services Prevention and Early Intervention (PEI) model.

Requested City of San Marcos funding will expand an existing, fully operational program by increasing direct service capacity and reducing delays for families seeking counseling and stabilization services.

Service Expansion

Funding will allow GSMYC to:

- Increase availability of counseling and case-management appointments
- Provide earlier crisis intervention for families experiencing conflict or instability
- Expand parenting education and youth skills programming
- Increase access to short-term stabilization assistance for eligible San Marcos households

Because staffing, facilities, referral networks, and program infrastructure are already in place, funding will immediately translate into increased services rather than program startup costs.

Projected Increase in Beneficiaries

Based on historical service utilization and current caseload data, GSMYC projects that expanded capacity will allow the FAYS program to serve:

30–40 additional San Marcos families annually
(approximately 90–120 additional youth and caregivers)

This projection is based on:

- Current waitlist volume,
- Average family service duration,
- Counselor caseload benchmarks, and

- Historical annual service delivery exceeds 1,000 individuals and nearly 3,000 counseling sessions.

Community Impact

Earlier access to counseling and family-support services prevents escalation to higher-cost crisis systems, including child welfare involvement, juvenile justice referrals, law enforcement response, and emergency behavioral health services.

Most families served through the FAYS program meet low- to moderate-income eligibility guidelines, ensuring CDBG funds directly benefit households experiencing economic instability within the City of San Marcos.

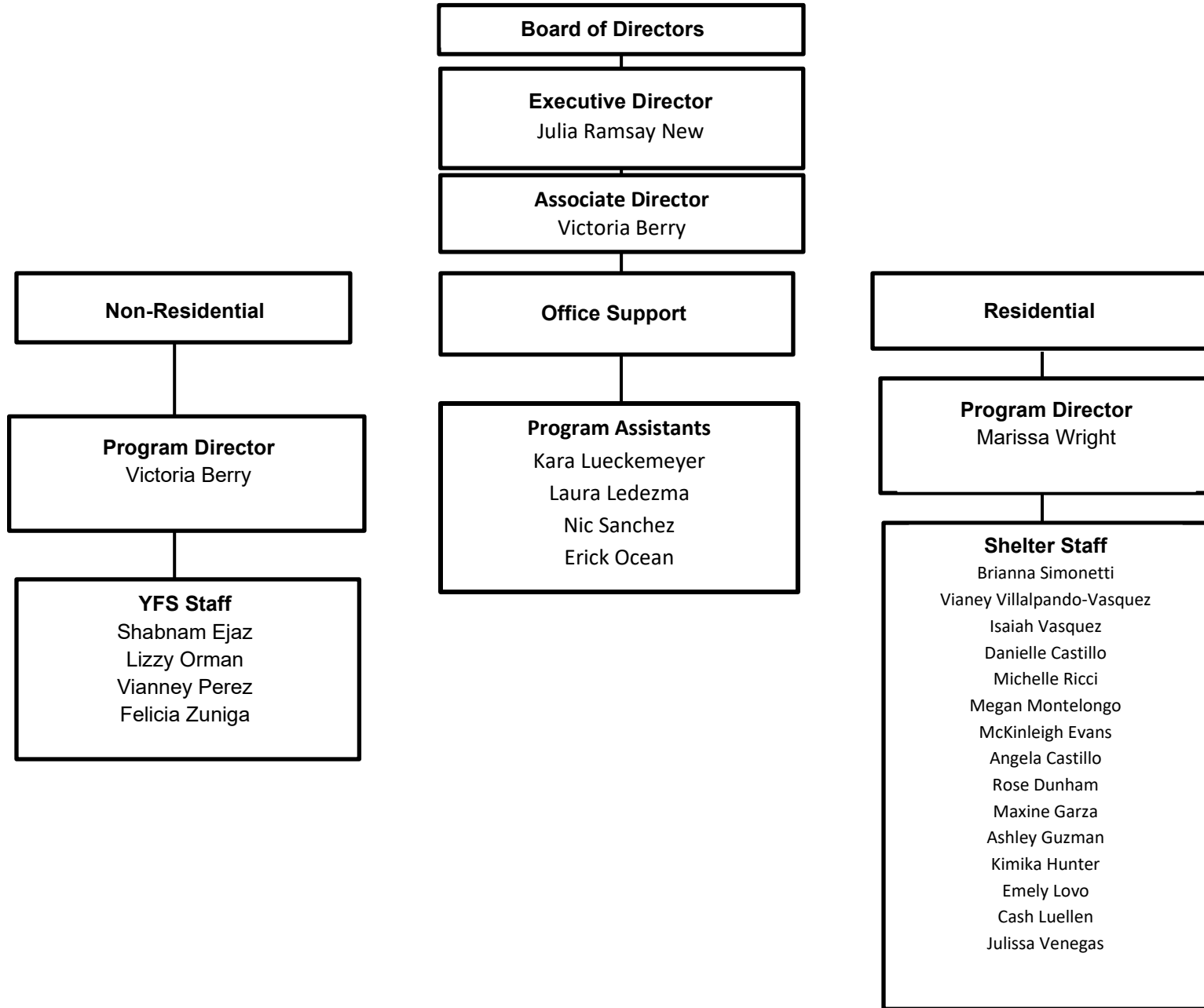
City investment will therefore expand access to proven prevention services that stabilize families, strengthen youth outcomes, and reduce long-term community costs while serving residents already seeking assistance.

City of San Marcos funding represents a strategic local investment that leverages substantial state funding and community resources to sustain prevention services already serving San Marcos residents. The requested funding supports approximately 5% of total program costs yet enables meaningful expansion of services for families currently waiting to access counseling and stabilization support.

Because the FAYS program is fully operational and embedded within local schools, law enforcement referral networks, and community partnerships, City investment produces an immediate and measurable increase in services without additional infrastructure costs. This partnership allows San Marcos to address family crisis proactively through early intervention rather than relying on more costly emergency or system-level responses after instability has escalated.

Greater San Marcos Youth Council

Organizational Chart



DESCRIPTION OF PROJECT STAFF

Description of employees, volunteers, who will work with FAYS.

Our Associate Director supervises Family and Youth Success (FAYS) staff, which includes those listed below as well as four Family Support Specialists and counselors, ensures compliance with contracts, and provides client services when necessary.

The Lead Family Support Specialist provides sessions to youth and their families, provides training and mentoring to new FAYS staff and manages the National Family Support Network (NFSN) component of FAYS. Participates the local mental health coalition and serves on the Community Resource Coordination Group (CRCG) for Hays County.

The Marketing Outreach Specialist is responsible for marketing of the agency, particularly FAYS services, provides language interpretation to non-English speaking families served through FAYS, assists with the provision of NFSN activities and parenting classes.

Our Program Assistants also provide interpreting services to non-English speaking clients, conducting follow-ups with clients, assisting with parenting classes and NFSN events.

Interns and volunteers are relied upon to assist FAYS staff with tasks related to serving clients.

JOB DESCRIPTION – ASSOCIATE PROGRAM DIRECTOR

Associate Director

Reports To: Executive Director

Classification: Exempt (Salaried)

Qualifications

- Bachelor's degree in social work, Counseling, Human Services, or related field
- Minimum 3–5 years of experience working with youth and families
- Supervisory and leadership experience preferred
- Strong communication, organizational, and strategic planning skills
- Knowledge of state contract compliance and licensing requirements
- Ability to maintain confidentiality and handle sensitive information appropriately
- Valid driver's license and liability insurance

Position Summary

The Associate Director provides leadership and operational oversight of GSMYC programs and administrative functions. This role ensures compliance with state contracts and licensing requirements, supervises program and administrative staff, supports grant and development initiatives, and assists the Executive Director in advancing the organization's strategic goals. The Associate Director serves as agency lead in the absence of the Executive Director and plays a key role in maintaining high-quality service delivery, staff accountability, and organizational sustainability.

Primary Responsibilities – Leadership & Operations

1. Supervise program staff, Residential Program Director, and administrative personnel.
2. Maintain professional work habits including regular attendance, teamwork, initiative, dependability, professionalism, and punctuality. Regular and punctual attendance is an essential function of this position.
3. Ensure compliance with agency policies, state contracts, and licensing requirements.
4. Monitor program documentation standards and oversee quality assurance practices.
5. Distribute referrals and oversee service coordination across programs.
6. Provide performance oversight, feedback, and professional development support to staff.
7. Assist in identifying grant opportunities and contribute to grant writing, reporting, and data collection.
8. Provide program narratives and outcome data for funding proposals and reports.
9. Support donor relations, sponsorship approvals, and development initiatives as assigned.
10. Represent GSMYC at community meetings, partnership events, and fundraising activities as needed.
11. Review and approve schedule changes, overtime requests, time off, and appointment cancellations in coordination with the Executive Director.
12. Support budget monitoring and operational planning.
13. Serve as agency lead in the absence of the Executive Director.
14. Participate in staff meetings, trainings, and required professional development.

Core Program Responsibilities (Applies to Leadership Roles)

- Ensure daily operational efficiency across programs
- Maintain compliance with agency policies and state requirements
- Support agency events, donor activities, and program initiatives

- Oversee documentation, reporting, and quality control measures
- Maintain confidentiality and ethical standards
- Collaborate across departments to support organizational goals

Performance Evaluation Framework

The following framework describes the general areas used to evaluate performance for this position. Evaluation ratings do not alter the at-will nature of employment and do not guarantee continued employment.

- Leadership & Staff Supervision
- Program Compliance & Quality Assurance
- Strategic Planning & Initiative
- Communication & Collaboration
- Operational Efficiency
- Confidentiality & Ethical Conduct

Ratings: Exceeds Expectations / Meets Expectations / Needs Improvement / Unsatisfactory

Employment Disclaimer

This job description does not constitute a contract of employment. Employment with GSMYC is at will and may be terminated by either the employee or the agency at any time, with or without cause or notice, subject to applicable law. GSMYC reserves the right to modify job duties, responsibilities, and requirements at any time based on operational needs.

Acknowledgment

I acknowledge receipt of this job description and understand that it is not a contract of employment. I understand that my employment with Greater San Marcos Youth Council (GSMYC) is at will and that duties may change based on organizational needs.

Employee Name: _____

Signature: _____ Date: _____

ARTICLES OF INCORPORATION

ARTICLES OF INCORPORATION OF
Greater San Marcos Youth Council

AUG 14 1989

Corporations Section

We, the undersigned natural persons, who are of the age of eighteen (18) years or more, acting as incorporators of a corporation under the Texas Non-Profit Corporation Act, do hereby adopt the following Articles of Incorporation for such corporation:

ARTICLE ONE

NAME

The name of the corporation is Greater San Marcos Youth Council.

ARTICLE TWO

NONPROFIT CORPORATION

The corporation is a nonprofit corporation.

ARTICLE THREE

DURATION

The period of its duration is perpetual.

ARTICLE FOUR

PURPOSES

The purposes for which the corporation is organized are:

(1) The purpose or purposes for which the corporation is organized are to receive and maintain a fund or funds of real or personal property, or both, and, subject to the restrictions and limitations hereinafter set forth, to use and apply the whole or any part of the income therefrom and the principal thereof exclusively for charitable, religious, scientific, literary, or educational purposes either directly or by contributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may hereafter be amended.

(2) No part of the net earnings of the corporation shall inure to the benefit of any Director of the corporation, officers of the corporation, or any private individual (except

that reasonable compensation may be paid for services rendered to or for the corporation affecting one or more of its purposes), and no Director or officer of the corporation, or any private individual shall be entitled to share in the distribution of any of the corporate assets on dissolution of the corporation. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and the corporation shall not participate in, or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

(3) The corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(4) The corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(5) The corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986, or corresponding provisions of subsequent federal tax laws.

(6) The corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(7) The corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

(8) Notwithstanding any other provisions of these Articles of Incorporation, the corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt from taxation under Section 501(c)(3) of the Internal

Revenue Code and its Regulations as they now exist or as they may hereafter be amended, or by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code and Regulations as they now exist or as they may hereafter be amended.

(9) Upon dissolution of the corporation or the winding up of its affairs, the assets of the corporation shall be distributed exclusively to charitable, religious, scientific, testing for public safety, literary, or educational organizations which would then qualify under the provisions of Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may hereafter be amended.

ARTICLE FIVE

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the corporation is 119 Smith Lane, San Marcos, Texas 78666 and the name of its initial registered agent at such address is Jim Grouchy.

ARTICLE SIX

BOARD OF DIRECTORS

The number of directors constituting the initial board of directors of the corporation is fourteen, and the names and addresses of the persons who are to serve as the initial directors are:

Becky Sierra, c/o 2nd floor, Hays County Courthouse, San Marcos, Texas 78666
Maria Fedrick, Route 1, Box 27 Z, San Marcos, Texas 78666
Shelly Williams, 3rd floor, Hays County Courthouse, San Marcos, Texas 78666
Adria Tabor, c/o TSO, 217 Springtown Center, San Marcos, Texas 78666
Adella Hansford, c/o San Marcos Telephone Company, 208 S. Guadalupe,
San Marcos, Texas 78666
Joanne Rainey, c/o San Marcos Telephone Company, 208 S. Guadalupe,
San Marcos, Texas 78666
Frances Caldwell, 1415 Schulle Drive, San Marcos, Texas 78666
Mike Martin, 910 E. Bluebonnett, San Marcos, Texas 78666
Francis Rich, Jr., P.O. Box 221, San Marcos, Texas 78667
Bruck Koch, 401 E. Hopkins, San Marcos, Texas 78666
Larry Sowards, 1307 Uhland Road, San Marcos, Texas 78666
Pam White, Blanco Star Rt. CE 98, San Marcos, Texas 78666
Ana Lopez, 1301 State Highway 123, San Marcos, Texas 78666
Faye Herkimer, 619 Franklin Drive, San Marcos, Texas 78666

ARTICLE SEVEN

INCORPORATORS

The name and street address of each incorporator is:

Becky Sierra, c/o 2nd floor, Hays County Courthouse, San Marcos, Texas 78666
Maria Fedrick, Route 1, Box 27 Z, San Marcos, Texas 78666
Shelly Williams, c/o 3rd floor, Hays County Courthouse, San Marcos, Texas 78666

IN WITNESS WHEREOF, we have hereunto set our hands, this the 11th day of Aug
19 89.

Becky Sierra
BECKY SIERRA

Maria Fedrick
MARIA FEDRICK

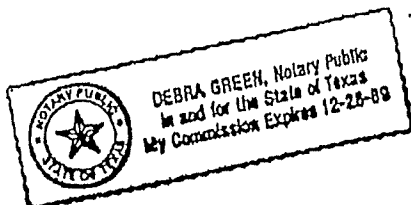
Shelly Williams
SHELLY WILLIAMS

STATE OF TEXAS

COUNTY OF HAYS

I, Debra Green, a notary public, do hereby certify that on this the
11th day of August, 19 89, personally appeared before me BECKY
SIERRA, MARIA FEDRICK, and SHELLY WILLIAMS, who, each being by me first duly
sworn, severally declared that they are the persons who signed the foregoing document as
incorporators, and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year above
written.



Debra Green
Notary Public in and for
State of Texas

My commission expires: 12-28-89

Notary Name's Printed:

Debra Green

BYLAWS

BYLAWS OF GREATER SAN MARCOS YOUTH COUNCIL

These Bylaws (referred to as the "Bylaws") govern the affairs of Greater San Marcos Youth Council, a nonprofit corporation (referred to as the "Corporation") organized under the Texas Non-Profit Corporation Act (referred to as the "Act").

ARTICLE 1

OFFICES

Principal Office

1.01. The principal office of the Corporation in the State of Texas shall be located at 119 Smith Lane, San Marcos, Texas. The Corporation may have such other offices, either in Texas or elsewhere, as the Board of Directors may determine. The Board of Directors may change the location of any office of the Corporation.

Registered Office and Registered Agent

1.02. The Corporation shall comply with the requirements of the Act and maintain a registered office and registered agent in Texas. The registered office may, but need not, be identical with the Corporation's principal office in Texas. The Board of Directors may change the registered office and the registered agent as provided in the Act.

ARTICLE 2

BOARD OF DIRECTORS

Management of the Corporation

2.01. The affairs of the Corporation shall be managed by the Board of Directors.

Number, Qualifications, and Tenure of Directors

2.02. The number of directors shall be ~~14~~^{14.9}. Directors shall be residents of Texas. Each director shall serve for a term of two years. The terms of the directors shall be staggered so that the terms of half of the directors shall begin in the even-numbered years and the terms of half of the directors shall begin in odd-numbered years.

Nomination of Directors

2.03. At any meeting at which the election of directors occurs, a director may nominate a person with the second of any other director. In addition to nominations made at meetings, a nominating committee shall consider possible nominees and make nominations for each election of directors. The secretary shall include the names nominated by the nomination committee, and any report of the committee, with the notice of the meeting at which the election occurs.

Election of Directors

2.04. A person who meets any qualification requirements to be a director and who has been duly nominated may be elected as a director. Directors shall be elected by the vote of the Board of Directors. Directors shall be elected at the annual meeting of the Board of Directors. Each director shall hold office until a successor is elected and qualified. A director may be elected to succeed himself or herself as director.

Vacancies

2.05. Any vacancy occurring in the Board of Directors, and any director position to be filled due to an increase in the number of directors, shall be filled by the Board of Directors. A vacancy is filled by the affirmative vote of a majority of the remaining directors, even if it is less than a quorum of the Board of Directors, or if it is a sole remaining director. A director elected to fill a vacancy shall be elected for the unexpired term of the predecessor in office.

Annual Meeting

2.06. The annual meeting of the Board of Directors may be held without notice other than these Bylaws.

Regular Meetings

2.07. The Board of Directors may provide for regular meetings by resolution stating the time and place of such meetings. The meetings may be held either within or without

the State of Texas and shall be held at the Corporation's registered office in Texas if the resolution does not specify the location of the meetings. No notice of regular meetings of the Board is required other than a resolution of the Board of Directors stating the time and place of the meetings.

Special Meetings

2.08. Special meetings of the Board of Directors may be called by or at the request of the president or any two directors. A person or persons authorized to call special meetings of the Board of Directors may fix any place within Texas as the place for holding a special meeting. The person or persons calling a special meeting shall notify the secretary of the information required to be included in the notice of the meeting. The secretary shall give notice to the directors as required in the Bylaws.

Notice

2.09. Written or printed notice of any special meeting of the Board of Directors shall be delivered to each director not less than seven nor more than thirty days before the date of the meeting. The notice shall state the place, day, and time of the meeting, who called the meeting, and the purpose or purposes for which the meeting is called.

Quorum

2.10. A majority of the number of directors then in office shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. The directors present at a duly called or held meeting at which a quorum is present may continue to transact business even if enough directors leave the meeting so that less than a quorum remains. However, no action may be approved without the vote of at least a majority of the number of directors required to constitute a quorum. If a quorum is present at no time during a meeting, a majority of the directors present may adjourn and reconvene the meeting one time without further notice.

Duties of Directors

2.11. Directors shall exercise ordinary business judgment in managing the affairs of the Corporation. In acting in their official capacity as directors of this Corporation, directors shall act in good faith and take actions they reasonably believe to be in the best interests of the Corporation and that are not unlawful. In all other instances, the Board of Directors shall not take any action that they should reasonably believe would be opposed to the Corporation's best interest or would be unlawful. A director shall not be liable if, in the exercise of ordinary care, the director acts in good faith relying on written financial and legal statements provided by an accountant or attorney retained by the Corporation.

Actions of Board of Directors

2.12. The Board of Directors shall try to act by consensus. However, the vote of a majority of directors present and voting at a meeting at which a quorum is present shall be sufficient to constitute the act of the Board of Directors unless the act of a greater number is required by law or the bylaws. A director who is present at a meeting and abstains from a vote is considered to be present and voting for the purpose of determining the decision of the Board of Directors.

Compensation

2.13. Directors shall not receive salaries for their services. The Board of Directors may adopt a resolution providing for payment to directors of a fixed sum and expenses of attendance, if any, for attendance at each meeting of the Board of Directors. A director may serve the Corporation in any other capacity and receive compensation for those services. Any compensation that the Corporation pays to a director shall be commensurate with the services performed and reasonable in amount.

Removal of Directors

2.14. The Board of Directors may vote to remove a director at any time only for good cause. Good cause for removal of a director shall include the unexcused failure to

attend three consecutive meetings of the Board of Directors. A meeting to consider the removal of a director may be called and noticed following the procedures provided in the bylaws. The notice of the meeting shall state that the issue of possible removal of the director will be on the agenda. The director shall have the right to present evidence at the meeting as to why he or she should not be removed, and the director shall have the right to be represented by an attorney at and before the meeting. At the meeting, the Corporation shall consider possible arrangements for resolving the problems that are in the mutual interest of the Corporation and the director.

ARTICLE 3

OFFICERS

Officer Positions

3.01. The officers of the Corporation shall be a president, vice president, a secretary and a treasurer. The Board of Directors may create additional officer positions, define the authority and duties of each such position, and elect or appoint persons to fill the positions. Any two or more offices may be held by the same person, except the offices of president and secretary.

Election and Term of Office

3.02. The officers of the Corporation shall be elected annually by the Board of Directors at the regular annual meeting of the Board of Directors. If the election of officers is not held at this meeting, the election shall be held as soon thereafter as conveniently possible. Each officer shall hold office until a successor is duly selected and qualified. An officer may be elected to succeed himself or herself in the same office.

Removal

3.03. Any officer elected or appointed by the Board of Directors may be removed by the Board of Directors only with good cause. The removal of an officer shall be without prejudice to the contract rights, if any, of the officer.

Vacancies

3.04. A vacancy in any office may be filled by the Board of Directors for the unexpired portion of the officer's term.

President

3.05. The president shall be the chief executive officer of the Corporation. The president shall supervise and control all of the business and affairs of the Corporation. The president shall preside at all meetings of the Board of Directors. The president may execute any deeds, mortgages, bonds, contracts, or other instruments that the Board of Directors have authorized to be executed. However, the president may not execute instruments on behalf of the Corporation if this power is expressly delegated to another officer or agent of the Corporation by the Board of Directors, the bylaws, or statute. The president shall perform other duties prescribed by the Board of Directors and all duties incident to the office of president.

Vice President

3.06. When the president is absent, is unable to act, or refuses to act, a vice president shall perform the duties of the president. When a vice president acts in place of the president, the vice president shall have all the powers of and be subject to all the restrictions upon the president. If there is more than one vice president, the vice presidents shall act in place of the president in the order of the votes received when elected. A vice president shall perform other duties as assigned by the president or board of directors.

Treasurer

3.07. The treasurer shall:

(a) Have charge and custody of and be responsible for all funds and securities of the Corporation.

(b) Receive and give receipts for moneys due and payable to the Corporation from any source.

(c) Deposit all moneys in the name of the Corporation in banks, trust companies, or other depositories as provided in the bylaws or as directed by the Board of Directors or president.

(d) Write checks and disburse funds to discharge obligations of the Corporation. [Funds may not be drawn from the Corporation or its accounts for amounts greater than \$2,000.00 without the signature of the president or a vice president in addition to the signature of the treasurer.]

(e) Maintain the financial books and records of the Corporation.

(f) Prepare financial reports at least annually.

(g) Perform other duties as assigned by the president or by the Board of Directors.

(h) If required by the Board of Directors, give a bond for the faithful discharge of his or her duties in a sum and with a surety as determined by the Board of Directors.

(i) Perform all of the duties incident to the office of treasurer.

Secretary

3.08. The Secretary shall:

(a) Give all notices as provided in the bylaws or as required by law.

(b) Take minutes of the meetings of the Board of Directors and keep the minutes as part of the corporate records.

(c) Maintain custody of the corporate records and of the seal of the Corporation.

(d) Affix the seal of the Corporation to all documents as authorized.

(e) Keep a register of the mailing address of each director, officer, and employee of the Corporation.

(f) Perform duties as assigned by the president or by the Board of Directors.

(g) Perform all duties incident to the office of secretary.

ARTICLE 4

COMMITTEES

Establishment of Committees

4.01. The Board of Directors may adopt a resolution establishing one or more committees delegating specified authority to a committee, and appointing or removing members of a committee. A committee shall include two or more directors and may include persons who are not directors. If the Board of Directors delegates any of its authority to a committee, the majority of the committee shall consist of directors. The Board of Directors may establish qualifications for membership on a committee. The Board of Directors may delegate

to the president its power to appoint and remove members of a committee that has not been delegated any authority of the Board of Directors. The establishment of a committee or the delegation of authority to it shall not relieve the Board of Directors, or any individual director, of any responsibility imposed by the Bylaws or otherwise imposed by law. No committee shall have the authority of the Board of Directors to:

- (a) Amend the articles of incorporation.
- (b) Adopt a plan of merger or a plan of consolidation with another corporation.
- (c) Authorize the sale, lease, exchange, or mortgage of all or substantially all of the property and assets of the Corporation.
- (d) Authorize the voluntary dissolution of the Corporation.
- (e) Revoke proceedings for the voluntary dissolution of the Corporation.
- (f) Adopt a plan for the distribution of the assets of the Corporation.
- (g) Amend, alter, or repeal the bylaws.
- (h) Elect, appoint, or remove a member of a committee or a director or officer of the Corporation.
- (i) Approve any transaction to which the Corporation is a party and that involves a potential conflict of interest as defined in paragraph 5.04, below.
- (j) Take any action outside the scope of authority delegated to it by the Board of Directors.

Term of Office

4.02. Each member of a committee shall continue to serve on the committee until the next annual meeting of Board of Directors and until a successor is appointed. However, the term of a committee member may terminate earlier if the committee is terminated, or if the member dies, ceases to qualify, resigns, or is removed as a member. A vacancy on a committee may be filled by an appointment made in the same manner as an original appointment. A person appointed to fill a vacancy on a committee shall serve for the unexpired portion of the terminated committee member's term.

Chair and Vice-Chair

4.03. One member of each committee shall be designated as the chair of the committee and another member of each committee shall be designated as the vice-chair. The chair

and vice-chair shall be appointed by the president of the Corporation. The chair shall call and preside at all meetings of the committee. When the chair is absent, is unable to act, or refuses to act, the vice-chair shall perform the duties of the chair. When a vice-chair acts in place of the chair, the vice-chair shall have all the powers of and be subject to all the restrictions upon the chair.

ARTICLE 5

TRANSACTIONS OF THE CORPORATION

5.01. The Board of Directors may authorize any officer or agent of the Corporation to enter into a contract or execute and deliver any instrument in the name of and on behalf of the Corporation. This authority may be limited to a specific contract or instrument or it may extend to any number and type of possible contracts and instruments.

Deposits

5.02. All funds of the Corporation shall be deposited to the credit of the Corporation in banks, trust companies, or other depositories that the Board of Directors selects.

Gifts

5.03. The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the Corporation. The Board of Directors may make gifts and give charitable contributions that are not prohibited by the bylaws, the articles of incorporation, state law, and any requirements for maintaining the Corporation's federal and state tax status.

Potential Conflicts of Interest

5.04. The Corporation shall not make any loan to a director or officer of the Corporation. A director, officer, or committee member of the Corporation may lend money to and otherwise transact business with the Corporation except as otherwise provided by the bylaws, articles of incorporation, and all applicable laws. Such a person transacting business with the Corporation has the same rights and obligations relating to those matters as other persons transacting business with the Corporation. The Corporation shall not

borrow money from or otherwise transact business with a director, officer, or committee member of the Corporation unless the transaction is described fully in a legally binding instrument and is in the best interests of the Corporation. The Corporation shall not borrow money from or otherwise transact business with a director, officer, or committee member of the Corporation without full disclosure of all relevant facts and without the approval of the Board of Directors, not including the vote of any person having a personal interest in the transaction.

Prohibited Acts

5.05. As long as the Corporation is in existence, and except with the prior approval of the Board of Directors no director, officer, or committee member of the Corporation shall:

- (a) Do any act in violation of the bylaws or a binding obligation of the Corporation.
- (b) Do any act with the intention of harming the Corporation or any of its operations.
- (c) Do any act that would make it impossible or unnecessarily difficult to carry on the intended or ordinary business of the Corporation.
- (d) Receive an improper personal benefit from the operation of the Corporation.
- (e) Use the assets of this Corporation, directly or indirectly, for any purpose other than carrying on the business of this Corporation.
- (f) Wrongfully transfer or dispose of Corporation property, including intangible property such as good will.
- (g) Use the name of the Corporation (or any substantially similar name) or any trademark or trade name adopted by the Corporation, except on behalf of the Corporation in the ordinary course of the Corporation's business.
- (h) Disclose any of the Corporation business practices, trade secrets, or any other information not generally known to the business community to any person not authorized to receive it.

ARTICLE 6

BOOKS AND RECORDS

Required Books and Records

6.01. The Corporation shall keep correct and complete books and records of account. The Corporation's books and records shall include:

(a) A file-endorsed copy of all documents filed with the Texas Secretary of State relating to the Corporation, including, but not limited to, the articles of incorporation, and any articles of amendment, restated articles, articles of merger, articles of consolidation, and statement of change of registered office or registered agent.

(b) A copy of the bylaws, and any amended versions or amendments to the bylaws.

(c) Minutes of the proceedings of the Board of Directors, and committees having any of the authority of the Board of Directors.

(d) A list of the names and addresses of the directors, officers, and any committee members of the Corporation.

(e) A financial statement showing the assets, liabilities, and net worth of the Corporation at the end of the three most recent fiscal years.

(f) A financial statement showing the income and expenses of the Corporation for the three most recent fiscal years.

(g) All rulings, letters, and other documents relating to the Corporation's federal, state, and local tax status.

(h) The Corporation's federal, state, and local information or income tax returns for each of the Corporation's three most recent tax years.

Inspection and Copying

6.02. Any director, officer, or committee member of the Corporation may inspect and receive copies of all books and records of the Corporation required to be kept by the bylaws. Such a person may inspect or receive copies if the person has a proper purpose related to the person's interest in the Corporation and if the person submits a request in writing. Any person entitled to inspect and copy the Corporation's books and records may do so through his or her attorney or other duly authorized representative. A person entitled to inspect the Corporation's books and records may do so at a reasonable time no later than five working days after the Corporation's receipt of a proper written request. The Board of Directors may establish reasonable fees for copying the Corporation's books and records by members. The fees may cover the cost of materials and labor, but may not exceed 25 cents per page. The Corporation shall provide requested copies of books or records no later than five working days after the Corporation's receipt of a proper written request.

Audits

6.03. Any director shall have the right to have an audit conducted of the Corporation's books. The director requesting the audit shall bear the expense of the audit unless the directors vote to authorize payment of audit expenses. The director requesting the audit may select the accounting firm to conduct the audit. A director may not exercise these rights to compel audits so as to subject the Corporation to an audit more than once in any fiscal year.

ARTICLE 7

FISCAL YEAR

The fiscal year of the Corporation shall begin on the first day of September and end on the last day in August in each year.

ARTICLE 8

NOTICES

Notice by Mail or Telegram

8.01. Any notice required or permitted by the bylaws to be given to a director, officer, or member of a committee of the Corporation may be given by mail or telegram. If mailed, a notice shall be deemed to be delivered when deposited in the United States mail addressed to the person at his or her address as it appears on the records of the Corporation, with postage prepaid. If given by telegram, a notice shall be deemed to be delivered when accepted by the telegram company and addressed to the person at his or her address as it appears on the records of the Corporation. A person may change his or her address by giving written notice to the secretary of the Corporation.

Signed Waiver of Notice

8.02. Whenever any notice is required to be given under the provisions of the Act or under the provisions of the articles of incorporation or the bylaws, a waiver in writing signed by a person entitled to receive a notice shall be deemed equivalent to the giving of the notice. A waiver of notice shall be effective whether signed before or after the time stated in the notice being waived.

Waiver of Notice by Attendance

8.03. The attendance of a person at a meeting shall constitute a waiver of notice of the meeting unless the person attends for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

ARTICLE 9

SPECIAL PROCEDURES CONCERNING MEETINGS

Meeting by Telephone

9.01. The Board of Directors, and any committee of the Corporation may hold a meeting by telephone conference-call procedures in which all persons participating in the meeting can hear each other. The notice of a meeting by telephone conference must state the fact that the meeting will be held by telephone as well as all other matters required to be included in the notice. Participation of a person in a conference-call meeting constitutes presence of that person at the meeting.

Decision Without Meeting

9.02. Any decision required or permitted to be made at a meeting of the Board of Directors, or any committee of the Corporation may be made without a meeting. A decision without a meeting may be made if a written consent to the decision is signed by all of the persons entitled to vote on the matter. The original signed consents shall be placed in the Corporation minute book and kept with the Corporation's records.

ARTICLE 10

AMENDMENTS TO BYLAWS

The bylaws may be altered, amended, or repealed, and new bylaws may be adopted by a two-thirds vote of the members entitled to vote or by the vote of two-thirds of a quorum at a meeting duly called for the purpose of amending the bylaws according to the Articles of Incorporation or bylaws. The notice of any meeting at which the bylaws are altered, amended, or repealed, or at which new bylaws are adopted shall include the text of the proposed bylaw provisions as well as the text of any existing provisions proposed to be

altered, amended, or repealed. Alternatively, the notice may include a fair summary of those provisions. Notice of intent to amend bylaws shall be given to all Directors at least 30 days prior to the meeting scheduled for such purpose.

ARTICLE 11

MISCELLANEOUS PROVISIONS

Legal Authorities Governing Construction of Bylaws

11.01. The bylaws shall be construed in accordance with the laws of the State of Texas. All references in the bylaws to statutes, regulations, or other sources of legal authority shall refer to the authorities cited, or their successors, as they may be amended from time to time.

Legal Construction

11.02. If any bylaw provision is held to be invalid, illegal, or unenforceable in any respect, the invalidity, illegality, or unenforceability shall not affect any other provision and the bylaws shall be construed as if the invalid, illegal, or unenforceable provision had not been included in the bylaws.

Headings

11.03. The headings used in the bylaws are used for convenience and shall not be considered in construing the terms of the bylaws.

Gender

11.04. Wherever the context requires, all words in the bylaws in the male gender shall be deemed to include the female or neuter gender, all singular words shall include the plural, and all plural words shall include the singular.

Power of Attorney

11.05. A person may execute any instrument related to the Corporation by means of a power of attorney if an original executed copy of the power of attorney is provided to the secretary of the Corporation to be kept with the Corporation records.

Parties Bound

11.06. The bylaws shall be binding upon and inure to the benefit of the directors, officers, committee members, employees, and agents of the Corporation and their respective heirs, executors, administrators, legal representatives, successors and assigns except as otherwise provided in the bylaws.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting secretary of Greater San Marcos Youth Council, and that the foregoing Bylaws constitute the Bylaws of the Corporation. These Bylaws were duly adopted at a meeting of the Board of Directors held on

Aug 23, 1989.

DATED: August 23, 1989.

Shelly Williams

Signature of Secretary.

SHELLY WILLIAMS
(name typed)

Secretary of the Corporation

GREATER SAN MARCOS YOUTH COUNCIL

FINANCIAL STATEMENTS

AUGUST 31, 2025

With Independent Auditor's Report

GREATER SAN MARCOS YOUTH COUNCIL

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Independent Auditor's Report

To the Board of Directors of
Greater San Marcos Youth Council

Opinion

I have audited the accompanying financial statements of Greater San Marcos Youth Council, (not-for-profit organization), which comprise the statement of financial position as of August 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greater San Marcos Youth Council as of August 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted the audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of the report. I am required to be independent of Greater San Marcos Youth Council and to meet other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

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

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



San Marcos, Texas
December 10, 2025

GREATER SAN MARCOS YOUTH COUNCIL
STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2025

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 88,993
Grants receivables	99,218
Prepaid expenses	53,135
TOTAL CURRENT ASSETS	<u>241,346</u>
INVESTMENTS	<u>2,542,854</u>
PROPERTY AND EQUIPMENT, net of accumulated depreciation	238,997
TOTAL ASSETS	<u><u>\$ 3,023,197</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accrued expenses	\$ 33,480
TOTAL LIABILITIES	<u>33,480</u>
NET ASSETS	
Without donor restrictions	2,989,717
With donor restrictions	-
TOTAL NET ASSETS	<u>2,989,717</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,023,197</u></u>

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

GREATER SAN MARCOS YOUTH COUNCIL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Grants and contracts	\$ 214,827	\$ 1,145,524	\$ 1,360,351
Contributions	94,552	12,000	106,552
Fundraising	84,897	-	84,897
Inkind contributions	14,669	-	14,669
Other income	4,000	-	4,000
Unrealized gain	219,310	-	219,310
Interest/dividend income	40,440	-	40,440
TOTAL SUPPORT AND REVENUE	672,695	1,157,524	1,830,219
Net assets released from restrictions, restrictions satisfied by payment	1,157,524	(1,157,524)	-
TOTAL SUPPORT AND REVENUE	\$ 1,830,219	\$ -	\$ 1,830,219
EXPENSES			
Program services	\$ 1,370,635	\$ -	\$ 1,370,635
Supporting services			
Management and general	72,635	-	72,635
Fundraising	16,500	-	16,500
TOTAL EXPENSES	1,459,770	-	1,459,770
CHANGE IN NET ASSETS	370,449	-	370,449
NET ASSETS, BEGINNING OF YEAR	2,619,268	-	2,619,268
NET ASSETS, END OF YEAR	\$ 2,989,717	\$ -	\$ 2,989,717

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

GREATER SAN MARCOS YOUTH COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Services		Total	Supporting Services		Total	
	Nonresidential	Residential	Program Services	Management and General	Fundraising	Supporting Services	Total
Payroll expenses	\$ 673,312	\$ 361,228	\$ 1,034,540	\$ 68,189	\$ -	\$ 68,189	\$ 1,102,729
Employee benefits	28,733	26,538	55,271	3,653	-	3,653	58,924
Advertising	6,264	329	6,593	-	-	-	6,593
Depreciation expense	19,482	14,007	33,489	-	-	-	33,489
Equipment expenses	1,573	4,210	5,783	-	-	-	5,783
Financial fees/charges	24,157	-	24,157	-	-	-	24,157
Fundraising	-	-	-	-	16,500	16,500	16,500
Insurance-non health	23,594	21,801	45,395	544	-	544	45,939
Occupancy	20,957	21,372	42,329	-	-	-	42,329
Office expenses	6,350	5,930	12,280	249	-	249	12,529
Professional fees	11,230	-	11,230	-	-	-	11,230
Program expenses	702	74,194	74,896	-	-	-	74,896
Repairs	516	15,016	15,532	-	-	-	15,532
Staff development	1,113	2,297	3,410	-	-	-	3,410
Transportation	156	5,574	5,730	-	-	-	5,730
	<u>\$ 818,139</u>	<u>\$ 552,496</u>	<u>\$ 1,370,635</u>	<u>\$ 72,635</u>	<u>\$ 16,500</u>	<u>\$ 89,135</u>	<u>\$ 1,459,770</u>

The accompanying notes are an integral of these financial statements.

GREATER SAN MARCOS YOUTH COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 370,449
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation expense	33,489
Unrealized gains	(219,310)
Change in receivables	(21,107)
Change in prepaids	(30,232)
Change in liabilities	(11,437)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>121,852</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Reinvestment of investment income	(65,233)
Investment in capital assets	(78,441)
NET CASH USED BY INVESTING ACTIVITIES	<u>(143,674)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(21,822)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>110,815</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 88,993</u></u>

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

GREATER SAN MARCOS YOUTH COUNCIL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Greater San Marcos Youth Council is a nonprofit corporation incorporated in 1985, under the laws of the State of Texas. The organization was organized exclusively for charitable and educational purposes. The organization's mission is to create a safe haven for homeless youth. As a crisis facility, children are provided temporary housing until permanent living arrangements are made. In addition to the residential shelter, the counseling and resource center offers a variety of prevention and intervention programs designed to help families in crisis stay together. The organization relies primarily on grants for operating revenue. Therefore, the combined operation of the organization depends on its ability to obtain sufficient grant funds from its various funding sources.

Basis of presentation

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

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Greater San Marcos Youth Council's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donors' restrictions are temporary in nature; those restrictions will be met by actions of Greater San Marcos Youth Council's or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Cash and cash equivalents

For purposes of the statements of cash flows, the organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. As of August 31, 2025, the organization's cash and cash equivalents totaled \$88,993.

GREATER SAN MARCOS YOUTH COUNCIL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

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

Fair Value Measurements

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

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

Level 2 Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The carrying amount of cash and cash equivalents, prepaids, accounts payables and accrued expenses approximates fair market value due to the short-term maturities of these investments.

Accounting for Contributions

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

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

Gifts Received for Specific Beneficiaries

As required by ASC 958-605-25, when acting as an agent, the organization does not recognize gifts as revenues if the gifts are designated for specific beneficiaries unless the donor specifies variance power with the gift.

GREATER SAN MARCOS YOUTH COUNCIL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

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

Expense Recognition and Allocation

The cost of providing the organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization.

Fundraising costs are expenses as incurred, even though they may result in contributions received in future years. The organization generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs for the year ended, August 31, 2025, was \$6,593.

Use of Estimates

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

Tax Status

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

GREATER SAN MARCOS YOUTH COUNCIL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

NOTE B - INVESTMENTS

As of August 31, 2025, the organization's investments included:

	<u>Edward Jones</u>
Money market	\$ 104,569
Certificate of deposits	74,985
Securities	<u>2,363,300</u>
	\$ 2,542,854
Unrealized gain	\$ 219,310
Interest/dividend income	\$ 40,386

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

NOTE C - LEASES

Greater San Marcos Youth Council entered into a 30-year lease agreement with the City of San Marcos in 1989 for the property to construct a children's shelter. In 2019 the lease agreement was renewed for an additional 30 years. Greater San Marcos Youth Council leases the land on which the youth shelter is located from the City of San Marcos for \$1 per year.

NOTE D - COMMITMENTS AND CONTINGENCIES

Greater San Marcos Youth Council, Inc. continues to participate in the federal and state funded programs. Under the terms of these contracts, the organization is subject to program compliance audits by the grantor or its representatives. Accordingly, the organization's compliance with applicable contract requirements could be established as some future date. If future program compliance audits result in questioned or disallowed costs, reimbursements would have to be made to the granting agencies. Accordingly, the amounts, if any, of such expenditures which might be disallowed by the grantor agencies cannot be determined as this time; however, the organization's management believes such amounts, if any, would be immaterial.

NOTE E - CONCENTRATIONS OF REVENUE

Grants and contracts from government agencies represent approximately 74% of the organization's total support for the year ended August 31, 2025.

GREATER SAN MARCOS YOUTH COUNCIL
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NOTE F - RETIREMENT PLAN

The organization has established a 403(b) retirement plan for employees. Employees are able to contribute a portion of their salary to their retirement account, and the organization will match 3% of what the employees contributes. The organization's contributions for the year ended, August 31, 2025 totaled \$1,290.

NOTE G - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

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

	<u>2025</u>
Cash and cash equivalents	\$ 88,993
Grant receivables	99,218
Investments	<u>2,542,854</u>
Total financial assets	2,731,065
Donor restrictions	<u>-</u>
Financial assets available to meet cash needs for expenditures within one year	<u>\$2,731,065</u>

The organization's primary sources of cash flow during the year are related to grant awards and state payments program/shelter services. These revenue sources provide a consistent inflow of cash throughout the year.

NOTE H - RELATED PARTY TRANSACTIONS

Greater San Marcos Youth Council hold investments with Edward Jones-Financial Advisors. A Greater San Marcos Youth Council board member is the spouse of the listed financial advisor on the Edward Jones account. As of year end, total Edward Jones investments totaled \$2,542,854.

NOTE I - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 10, 2025, which is the date the financial statements were available to be issued.