

For purposes of this definition, the term “functional activities” includes seeing, hearing, having one’s speech understood, lifting, and carrying, walking up a flight of stairs, and walking. An ADL is an “activity of daily living” which includes getting around inside the home, getting in or out of bed or a chair, bathing, dressing, eating, and toileting. An IADL is an “instrumental activity of daily living” and includes going outside the home, keeping track of money or bills, preparing meals, doing light housework, and using the telephone.

2. Nature and Location: Activities must be of such nature and in such location that it may reasonably be concluded that the activity’s clientele will primarily be low/mod income persons. For example, a day care center that is designed to serve residents of a public housing complex would qualify under this category. Individual income verification would not be required, although residency and other client statistics would be required. HUD must approve this method of income verification.

3. Area Benefit: An activity which is available to benefit all the residents of a defined area which is primarily residential and where at least 51% of the residents are L/M income persons. This rarely applies to public service projects.

SUPPLEMENTAL ITEM CHECKLIST

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

DUE DATE: MAY 8, 2025

Submit one copy of the following items:

Required:

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

If applicable:

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

CITY OF SAN MARCOS
2025 CDBG PUBLIC SERVICES APPLICATION



Due Date: May 8, 2025

I. APPLICANT CONTACT INFORMATION

Applicant Organization: Greater San Marcos Youth Council

Contact Name: Julia Ramsay New Telephone: (512) [REDACTED]

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

Physical Address, if different from mailing address: 1402 & 1406 IH 35 North, San Marcos, Texas 78666

Contact E-Mail Address: [REDACTED] Web Address: www.gsmyc.org

Who is authorized to execute program documents? Julia Ramsay New

II. APPLICATION SUMMARY INFORMATION

Project Name: Family and Youth Services (FAYS)

Amount of CDBG Funds Requested: \$20,000.00

Project Location: 1402 IH 35 North, San Marcos, Texas, SMCISD campuses and other locations in the city

III. PROJECT DESCRIPTION

A. PROGRAM SUMMARY

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

The Family and Youth Success (FAYS) Program, operated by the Greater San Marcos Youth Council (GSMYC), offers a comprehensive range of free prevention and intervention services to families in Hays County with children aged 6–17. These services aim to reduce child maltreatment, juvenile delinquency, truancy, and related risky behaviors, while enhancing families' protective factors and resilience to crises.

Services Offered

- **Individual and Family Counseling:** GSMYC provides evidence-based therapeutic counseling to help families address conflicts, improve communication, and develop coping skills. Services are available in English and Spanish.
- **Parenting Education:** The program offers Systematic Training for Effective Parenting (STEP) classes, which equip parents with tools to raise confident, respectful, and responsible children.
- **Youth Skills Groups:** These groups focus on building resilience and coping skills among youth, aiming to prevent future disruptions and improve overall well-being.
- **Truancy and Delinquency Prevention:** GSMYC counselors collaborate with local schools and juvenile courts to address underlying issues contributing to truancy and delinquency, providing targeted interventions.
- **Crisis Hotline:** A 24/7 toll-free crisis hotline (██████████) is available for immediate assistance and support.
- **Family Preservation Assistance:** The program offers short-term emergency aid to families facing financial crises, including gift cards for essential needs and partial payments to utility companies or property owners.
- **Child Abuse Prevention Education:** GSMYC conducts community outreach through health fairs, school events, and presentations to raise awareness about child abuse prevention.

Eligibility

Services are free and available to families residing in Hays County or attending Hays County schools. Families can call GSMYC at ██████████ to schedule an appointment to begin services.

Collaborative Partnerships

GSMYC collaborates with various local organizations to ensure comprehensive support for families, including:

- Communities in Schools
- San Marcos Consolidated Independent School District (SMCISD)
- Hays-Caldwell Council on Alcohol and Drug Abuse
- Hill Country Mental Health and Developmental Disabilities Centers (Scheib)
- San Marcos Housing Authority
- Hays County Juvenile Probation Department
- Hays County Food Bank
- Court Appointed Special Advocates (CASA) of Central Texas
- Hays-Caldwell Women's Center
-

These partnerships help prevent duplication of services and ensure clients have access to additional resources and support.

B. USE OF FUNDS

How will the funds be used?

If awarded, the funds will be utilized to enhance the Family and Youth Success (FAYS) Program by reducing the current waitlist and expanding services to San Marcos families with children aged 6–17. This expansion includes increasing the number of families served through the National Family Support Network (NFSN) program, which offers comprehensive support to strengthen families and prevent child maltreatment.

Allocation of Funds

1. **Reducing the Waitlist and Expanding Services:** Funds will be directed towards increasing capacity to serve more families in San Marcos, ensuring timely access to essential services such as counseling, parenting education, and crisis assistance.
2. **National Family Support Network (NFSN) Program:** A portion of the funds will be allocated to the NFSN program, which provides resources and support to family-strengthening organizations. This includes purchasing necessary supplies and covering space rental costs for programming activities. Additionally, funds will support the lead Family Support Specialist responsible for overseeing the NFSN program, ensuring effective implementation and coordination of services.
3. **Parent Café:** A facilitated, supportive gathering designed to bring parents and caregivers together in a safe space to share experiences, foster meaningful connections, and enhance parenting skills. Through guided conversations, these sessions focus on building protective factors—such as resilience, social support networks, and parenting knowledge—that empower families to thrive.
4. **Basic Needs Assistance:** Provision of short-term emergency support to families facing immediate crises. This assistance serves as a critical supplement to food bank visits and other aid programs, helping to bridge gaps and maximize the overall impact of available resources.

By investing in these areas, the FAYS Program aims to enhance its capacity to serve more families, provide comprehensive support, and strengthen community resilience.

C. LEVERAGED RESOURCES

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

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.

Partnership with the City of San Marcos

Since 1989, the City of San Marcos has been a vital partner in GSMYC's growth and development. The city initially leased just under an acre of land to GSMYC to establish a 16-bed shelter. Subsequent land grants allowed for the expansion of services, including the construction of a counseling and resource center and the development of additional recreational spaces for children in care. These partnerships have provided GSMYC with the physical infrastructure necessary to serve the community effectively.

Community Engagement and Volunteer Support

GSMYC actively engages volunteers from various sectors of the community, including universities, local schools, civic organizations, churches, and businesses. These volunteers contribute their time and skills to support GSMYC's programs and services. Additionally, they assist in fundraising efforts and help collect both in-kind and monetary donations, which are crucial for offsetting operational costs. For instance, the Leadership San Marcos Class of 2025 launched a fundraising

campaign aimed at raising \$30,000 for shelter renovations, highlighting the community's commitment to supporting GSMYC's mission.

D. ACCOMPLISHMENTS

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

The Family and Youth Success (FAYS) Program, operated by the Greater San Marcos Youth Council (GSMYC), employs a comprehensive evaluation framework to assess the effectiveness of its services. This approach encompasses both client-level outcomes and broader community impacts, ensuring that the program meets its objectives of reducing child maltreatment, juvenile delinquency, truancy, and related risky behaviors.

Client Level Outcomes

GSMYC utilizes pre- and post-assessments completed by parents to measure changes in family dynamics and individual behaviors. These assessments are entered into the state's data system for program performance evaluation. In 2023, GSMYC reported the following outcomes:

- **Overall Effective Rate:** 98%
- **Safe Children Rate:** 100%
- **Increase in Protective Factors:** 96% of caregivers demonstrated an increase in at least one protective factor, such as family functioning, social support, and nurturing/attachment.

Statewide Program Impact

On a broader scale, the FAYS program has demonstrated significant positive outcomes across Texas:

- **Child Safety:** 96% of children remained safe during services within one year, and 90% remained safe within three years.
- **Juvenile Justice Involvement:** 95.75% of youth did not receive a referral to juvenile probation.
- **Increase in Protective Factors:** 99% of caregivers reported an increase in protective factors, such as family functioning and resiliency, social support, and nurturing/attachment.

Broader Community Impact

The success of the FAYS program is also measured by its contribution to community-wide indicators:

- **Reduction in Child Maltreatment:** The program's interventions have contributed to a decrease in child abuse and neglect cases.
- **Decrease in Juvenile Delinquency:** There has been a reduction in the number of youths entering the juvenile justice system.
- **Reduction in Truancy:** The program's efforts have led to improved school attendance among youth participating.
- **Decrease in Teen Suicide Rates:** The program has played a role in reducing suicide rates among teenagers by addressing underlying issues such as mental health and family conflict.

These outcomes underscore the effectiveness of the FAYS program in promoting family stability and youth well-being.

E. NEED AND JUSTIFICATION

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

The challenges facing children and families in San Marcos and across Texas are profound and multifaceted. Despite the commendable efforts of organizations like the Greater San Marcos Youth Council (GSMYC) to provide essential services, systemic issues persist that hinder the well-being of youth and families.

Statewide Challenges in Child Well-Being

According to Texas Kids Count 2024 , Texas ranks 43rd in the nation for overall child well-being, with concerning statistics in various domains:

- **Health:** Texas ranks 48th, indicating significant challenges in children's health outcomes.
- **Family and Community:** The state ranks 47th, reflecting issues related to family stability and community support.
- **Economic Well-Being:** Texas ranks 43rd, with families facing many challenges in achieving economic stability.
- **Education:** With a ranking of 41st, there is room for improvement in educational outcomes for children (Wallethub).
- **Mental Health:** Texas currently ranks 49th in the nation for children's mental health services. Access to mental health care in the state has declined to a critical level, with Texas consistently positioned near the bottom nationally over the past three years. In fact, for the second consecutive year, Texas has been identified as the worst state for mental health care overall.

Local Challenges in San Marcos

In San Marcos, the situation is equally concerning:

- **Poverty:** The poverty rate stands at 27%, significantly higher than the Texas average of 14%.
- **Economic Disadvantage in Schools:** Over 55.6% of students in San Marcos Consolidated Independent School District (SMCISD) are economically disadvantaged, with more than 77% qualifying for free or reduced lunch.

These economic challenges are compounded by a lack of access to mental health services, contributing to a cycle of instability for many families.

Broader Implications

The compounded issues of poverty, limited access to mental health services, and educational disparities create a challenging environment for children and families in San Marcos and throughout Texas. While organizations like GSMYC play a crucial role in providing support, addressing these systemic issues requires coordinated efforts at the local, state, and federal levels to ensure that all children can thrive.

Continued advocacy, increased funding for mental health services, and policies aimed at reducing poverty and improving educational outcomes are essential steps toward creating a more supportive environment for children and families in Texas.

F. CITY COUNCIL STRATEGIC INITIATIVE

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

Cultivating a community that promotes inclusivity, equity, and belonging, while fostering a unique sense of place, is essential for enhancing the quality of life for families of all types. This approach not only strengthens social cohesion but also ensures that all residents feel valued and connected to their community.

G. IMPACT

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

Over the course of the one-year grant period, funding will enable us to expand and deepen our impact on families and youth in San Marcos and surrounding areas. Building on our strong outcomes from FY 2024, during which we served 678 individuals residing in San Marcos—representing 73% of our total FAYS (Family and Youth Success) service population—through 2,898 sessions of youth and family counseling and parenting classes, we anticipate the following measurable results:

- **Improved Family Communication:** We expect to see continued growth in families reporting healthier communication patterns, increased parental engagement, and stronger family bonds as a result of counseling and skills-building sessions.
- **Increased School Attendance and Graduation Rates:** With consistent support addressing root causes of absenteeism and academic disengagement, we anticipate measurable improvements in school attendance and an increase in high school graduation rates among youth served.
- **Reduction in Delinquent Behavior:** By providing early intervention and ongoing support, we expect a decline in the number of youth exhibiting delinquent behaviors or becoming involved with the juvenile justice system.
- **Enhanced Mental Health:** Youth and caregivers will benefit from trauma-informed care and therapeutic services, resulting in improved emotional regulation, reduced anxiety and depression symptoms, and stronger coping skills.
- **Decrease in Child Abuse and Neglect:** Strengthening protective factors within families and enhancing parenting capacity will contribute to a reduction in child abuse and neglect reports among participating households.

Our organization has successfully increased the number of individuals served by 41% over the past year, and the number of sessions provided to youth and their families has risen by 18%. With sustained investment, we are confident in our ability to match or exceed these numbers in FY 2025, while maintaining our commitment to quality, accessibility, and measurable outcomes. We will track progress using session data, pre/post assessments, school and agency reports, and client feedback to ensure transparency and foster continuous improvement.

H. EXPERIENCE OR REFERENCES

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

We have served this community with residential childcare services since 1986 and have served families with children in our community since 1989. Our FAYS program was formalized in 1991 when we received a small award from the Department of Family and Protective Services to serve at-risk youth and their families. Applying for the funds competitively every 5 years, we received notification that we have won the contract for another cycle.

By way of reference, Representative Henry Cuellar awarded us a congressional award for distinguished and outstanding service and dedication to the community, the state, and the nation, and Senator Judith Zaffirini made a Senate proclamation commending us for our service to the community.

TYPE OF PUBLIC SERVICE (choose all that apply)

- | | |
|---|---|
| <input type="checkbox"/> 05A Senior Services | <input type="checkbox"/> 05B Handicapped Services |
| <input type="checkbox"/> 05C Legal Services | <input checked="" type="checkbox"/> 05D Youth Services |
| <input type="checkbox"/> 05E Transportation Services | <input type="checkbox"/> 05F Substance Abuse Services |
| <input type="checkbox"/> 05G Battered and Abused Spouses Services | <input type="checkbox"/> 05H Employment Training |
| <input type="checkbox"/> 05I Crime Awareness | <input type="checkbox"/> 05J Fair Housing Activities |
| <input type="checkbox"/> 05K Tenant/Landlord Counseling | <input type="checkbox"/> 05L Child Care Services |
| <input type="checkbox"/> 05M Health Services | <input type="checkbox"/> 05N Abused and Neglected Children Services |
| <input checked="" type="checkbox"/> 05O Mental Health Services | <input type="checkbox"/> 05P Screening for Lead Paint/Lead Hazards |
| <input type="checkbox"/> 05Q Subsistence Payments | <input type="checkbox"/> 05R Homeownership Assistance (Not Direct) |
| <input type="checkbox"/> 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. Programs receiving funding from the city at this time (during the current program year):
 - a. How much CDBG funding was awarded? \$13,000.00
 - b. Is this program receiving any other City of San Marcos sources? Yes
 - c. If yes, how much was received and from what source? \$35,000.00
3. Is there a fee to clients to participate in the program? Yes No
If yes, please provide fee structure.
4. Describe the days and hours of operation of the program: Our crisis hotline is answered around the clock, year-round. FAYS staff provide services to families primarily Monday through Friday between 8:00 a.m. and 7:00 p.m. Our counseling and resource center is open Monday through Friday, 8:00 a.m. through 5:00 p.m. Weekends are available for scheduling upon request.

AGENCY INFORMATION

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

IV. PROGRAM BENEFICIARIES

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

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

1. Will all of the program’s beneficiaries in a Presumed Benefit Category? 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

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

B. BENEFICIARIES WHO ARE NOT CONSIDERED “PRESUMED”

1. How many persons are proposed to be assisted if funding is received? 1,300

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

1,248

2. What percentage of persons proposed to be assisted are expected to be low/mod? 90%

3. What percentage of persons proposed to be assisted are expected to be San Marcos residents? 65%

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

Evidence that the child is approved for free or reduced lunch

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

Evidence that the family is WIC approved

Income documentation using one of the 3 HUD approved methods

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

Other, describe: 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.

V. LINE ITEM BUDGET

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

Expense Category	Total Program Budget	CDBG Portion	Other Funding Source	Other Funds Amount
Personnel Services				
Salaries	307,204	12,500	Health and Human Services	294,704
Fringe Benefits				
Supplies				
Office Supplies				
Program Supplies	14,883	3,000	Health and Human Services	11,883
Client Materials				
Operating				
Training				
Insurance				
Utilities/Rent/Mortgage	17,010	3,000	Hays County	14,010
Other (please specify)				
Basic Needs Assistance	1,500	1,500	N/A	0
Total	339,097	20,000		320,597

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

VI. PROJECTED IMPLEMENTATION SCHEDULE WITH PERFORMANCE GOALS

Projected Start Date:
October 2025

Projected Completion Date:
September 2026

Activity Description	Start Month/Year	End Month/Year	Performance Measurement Goal
<i>Example: Hiring New Staff Member</i>	<i>October 2025</i>	<i>December 2025</i>	<i>Employment process complete</i>
Lead Family Support Specialist, organization and implementation of NFSN and Parent Café activities	October 2025	December 2026	Sessions with parents are complete
Purchase supplies	October 2025	December 2026	Purchases for parenting and monthly events
Utilities	October 2025	December 2026	Services provided outside of regular business hours
Basic Needs Assistance	October 2025	December 2026	Families in crisis will receive small denomination awards to purchase basic needs

VII. ORGANIZATION INFORMATION

REQUIRED ATTACHMENTS

X Organizational Chart

X Articles of Incorporation

X Proof of Tax-Exempt status

X Board Minutes and Resolution authorizing application submittal and specifying who will sign documents.
(The organization’s governing board must approve the submittal of this funding application and designate a person who is authorized to execute program documents.)

X A listing of key staff and employees who will work directly with the proposed program, their primary job duties, and other pertinent information relating to your proposed project.

If CDBG funds will be used to hire new personnel, please provide a brief job description of the proposed position(s).

BACKGROUND INFORMATION

1. Organization Type:

X 501(c) Non-Profit Corporation Public Corporation Government Entity

Other: _____

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

3. How many years has your organization been in business? 38

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

5. Organization’s Unique Entity Identifier Number: C2XKNVDN4747

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

FINANCIAL INFORMATION

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

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

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

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

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

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

5. During the last fiscal year, did your organization spend \$750,000 or more in Federal financial assistance?
 Yes X No

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

- | | |
|---------------------------------------|--|
| <u> </u> Single Audit | <u> X </u> Audited Financial Statement |
| <u> </u> Reviewed Financial Statement | <u> </u> Compiled Financial Statement |
| <u> </u> No independent review | <u> </u> Other (describe): |

7. What period was covered by your most recent financial review? September 1, 2023 – August 31, 2024
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
 Number of years in this position? 32
2. Total number of current employees at all locations 28
3. Total number of current employees who will be involved in this project 7
4. Total number of new employees expected to be hired for the project 0
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):
 - a. Who will approve payment of incurred expenses? Julia Ramsay New
 - b. Who will prepare the payment check? Kara Lueckemeyer
 - c. Who will sign checks paying project expenses? Julia Ramsay New and one Executive Board Member
 - d. Who posts the transaction to your financial records? Kara Lueckemeyer
 - e. Who reconciles monthly bank statements? Julie Bryant, ServicesGo Accounting

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 4 individuals who are fluent in 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 dollars
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? Yes No
5. Will vehicles owned by the organization be used in conjunction with the proposed project?
 Yes No
6. If yes, what level of liability insurance is maintained on the vehicles? N/A

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

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

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

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

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

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

CONFLICT OF INTEREST QUESTIONNAIRE

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

Name of Organization: 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 who are responsible for carrying out this project or members of their immediate families or their business associates also:

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

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

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

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

Yes _____ No X

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

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

a. Name of employee or official: N/A

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

Yes _____ No X

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

Yes _____ No X

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

Yes _____ No X

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

IX. APPLICANT ASSURANCES AND CERTIFICATIONS

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

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).

CERTIFICATIONS REGARDING LOBBYING:

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

GENERAL CERTIFICATIONS:

25. The information, exhibits, and schedules contained in this application are true and accurate statements and represent fairly the financial condition of our organization;
 26. Our organization is eligible to receive federal funding and has not been placed in a debarred or otherwise ineligible status under the provisions of CFR Part 24;
 27. Our organization prohibits discrimination in accordance with Title VI of the Civil Rights Act of 1964; and,
 28. Our governing body has duly authorized submission of this document. If funded, we agree to comply with the procedures outlined in the “Playing by the Rules” handbook that will be supplied by the City of San Marcos.
- I, the duly authorized representative of the applicant organization, certify that the foregoing statements are true to the best of my knowledge and belief:

CERTIFIED BY:

Signature: *Julia Ramsay New* Date Signed: May 7, 2025

Printed Name: Julia Ramsay New Title: Executive Director

Organization Name: Greater San Marcos Youth Council

GREATER SAN MARCOS YOUTH COUNCIL

FINANCIAL STATEMENTS

AUGUST 31, 2024

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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greater San Marcos Youth Council as of August 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted the audit in accordance with auditing standards generally accepted in the United States of America. 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.

 Linda J. Sanchez, CPA

San Marcos, Texas
December 5, 2024

GREATER SAN MARCOS YOUTH COUNCIL
STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2024

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 110,815
Grants receivables	78,108
Prepaid expenses	2,904
TOTAL CURRENT ASSETS	<u>191,827</u>
INVESTMENTS	<u>2,282,293</u>
PROPERTY AND EQUIPMENT, net of accumulated depreciation	<u>194,045</u>
TOTAL ASSETS	<u><u>\$ 2,668,165</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accrued expenses	<u>\$ 48,897</u>
TOTAL LIABILITIES	<u>48,897</u>
NET ASSETS	
Without donor restrictions	2,619,268
With donor restrictions	<u>-</u>
TOTAL NET ASSETS	<u>2,619,268</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,668,165</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, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Grants and contracts	\$ 171,885	\$ 1,098,291	\$ 1,270,176
Contributions	273,853	-	273,853
Fundraising	214,112	-	214,112
Inkind contributions	11,227	-	11,227
Other income	1,699	-	1,699
Unrealized gain	306,330	-	306,330
Interest income	78	-	78
TOTAL SUPPORT AND REVENUE	<u>979,184</u>	<u>1,098,291</u>	<u>2,077,475</u>
Net assets released from restrictions, restrictions satisfied by payment	<u>1,216,291</u>	<u>(1,216,291)</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	<u>\$ 2,195,475</u>	<u>\$ (118,000)</u>	<u>\$ 2,077,475</u>
EXPENSES			
Program services	\$ 1,310,146	\$ -	\$ 1,310,146
Supporting services			
Management and general	62,158	-	62,158
Fundraising	19,140	-	19,140
TOTAL EXPENSES	<u>1,391,444</u>	<u>-</u>	<u>1,391,444</u>
CHANGE IN NET ASSETS	804,031	(118,000)	686,031
NET ASSETS, BEGINNING OF YEAR	<u>1,815,237</u>	<u>118,000</u>	<u>1,933,237</u>
NET ASSETS, END OF YEAR	<u>\$ 2,619,268</u>	<u>\$ -</u>	<u>\$ 2,619,268</u>

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, 2024

	Program Services		Total	Supporting Services		Total	Total
	Nonresidential	Residential	Program Services	Management and General	Fundraising	Supporting Services	
Payroll expenses	\$ 385,143	\$ 631,463	\$ 1,016,606	\$ 34,340	\$ -	\$ 34,340	\$ 1,050,946
Employee benefits	27,276	25,431	52,707	1,695	-	1,695	54,402
Insurance-non health	22,774	19,307	42,081	252	-	252	42,333
Depreciation expense	18,320	11,442	29,762	-	-	-	29,762
Advertising	7,660	-	7,660	-	-	-	7,660
Dues and licenses	480	1,437	1,917	-	-	-	1,917
Office expenses	4,548	1,514	6,062	2,763	-	2,763	8,825
Equipment expenses	-	3,415	3,415	-	-	-	3,415
Financial fees/charges	-	-	-	20,340	-	20,340	20,340
Fundraising	-	-	-	-	19,140	19,140	19,140
Professional fees	8,625	3,570	12,195	1,895	-	1,895	14,090
Program expenses	10,986	55,098	66,084	826	-	826	66,910
Recreation	-	5,853	5,853	-	-	-	5,853
Repairs	1,912	8,453	10,365	-	-	-	10,365
Occupancy	14,150	25,495	39,645	-	-	-	39,645
Staff development	4,872	2,419	7,291	-	-	-	7,291
Technology	1,365	2,490	3,855	-	-	-	3,855
Transportation	-	4,648	4,648	47	-	47	4,695
	<u>\$ 508,111</u>	<u>\$ 802,035</u>	<u>\$ 1,310,146</u>	<u>\$ 62,158</u>	<u>\$ 19,140</u>	<u>\$ 81,298</u>	<u>\$ 1,391,444</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, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 686,031
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation expense	29,762
Unrealized gains	(306,330)
Change in receivables	1,562
Change in prepaids	(121)
Change in liabilities	14,196
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>425,100</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Transfers to investments, netted against fees	(370,316)
Investment in capital assets	(9,484)
NET CASH USED BY INVESTING ACTIVITIES	<u>(379,800)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	45,300
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>65,515</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 110,815</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, 2024

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, 2024, the organization's cash and cash equivalents totaled \$110,815.

GREATER SAN MARCOS YOUTH COUNCIL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

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, 2024

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, 2024 was \$7,660.

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, 2024

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

New Accounting Pronouncement

In February 2016, FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. The new standard requires the lessee to recognize lease liability on the statement of financial position for leases greater than 12 months. Management has evaluated the pronouncement and has determined it does not have a material impact to the financial statements. Therefore, the pronouncement will not be adopted for fiscal year 2024.

NOTE B - INVESTMENTS

As of August 31, 2024, the organization's investments included:

	<u>Edward Jones</u>
Money market	\$ 292,829
Securities	<u>1,989,464</u>
	\$ 2,282,293
Unrealized gain	\$ 306,330

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.

GREATER SAN MARCOS YOUTH COUNCIL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE E - CONCENTRATIONS OF REVENUE

Grants and contracts from government agencies represent approximately 62% of the organization's total support for the year ended August 31, 2024.

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, 2024 totaled \$1,238.

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>2024</u>
Cash and cash equivalents	\$ 110,815
Grants receivables	78,108
Investments	<u>2,282,293</u>
Total financial assets	2,471,216
Donor restrictions	<u>-</u>
Financial assets available to meet cash needs for expenditures within one year	<u>\$2,471,216</u>

The organization's primary sources of cash flows 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 \$2,282,293.

NOTE I - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 5, 2024, which is the date the financial statements were available to be issued.

BOARD MINUTES

Director Report
April 22, 2024

In March, we served 20 children with billing at \$41,028.12. FAYS staff served 179 youth and their families with 229 sessions for billing of \$45,326.60.

Runaways/Serious Incidents

One of our client's dropped a small baggie in the toilet of the women's bathroom, with a white substance in it. Police were called, report was made to the hotline and client was advised they are no longer allowed on the premises.

Repairs/Purchases

The Steamers cleaned out the dryer vent after it caught on fire. Girls side ac went out. The compressor stopped working, was restarted, and worked for a short time while we collected bids. Logic Mechanical, Comfy Air and Woods Comfort submitted bids. Woods was selected and both interior and exterior units were replaced.

A new refrigerator was purchased for the kitchen and the following week, the upright freezer went out.

Victoria Berry brought in local contractor to bid on remodeling/renovations, Frayre Construction.

Employee Changes

There were none, although we interviewed for another FAYS family support specialist, an individual referred by Lisa Day.

Other News

McCoy's will provide \$160 worth of materials for Gary Job Corps to construct picnic tables. HomeAid has scheduled a flooring company, who may donate the materials, to visit the shelter. FAYS staff participated in the following community events. Community Action's Disco Night, Victoria and Marissa presented to the Kiwanis Club and assisted Gary Job Corps with their Women's event. Agency staff have also been attending child abuse proclamations. Hays County, SM Lions Club and CDBG grants are being completed to submit in May.

Donations

Elliott Powell - \$300
United Way of Maryland - \$200
Bailey Washburn - \$10
Poscy Properties - \$45
Clark Fitzpatrick - \$200
Joshua Fitzpatrick - \$147
Hands on Healing - \$25
Joseph Fitzpatrick - \$350
Christine Fitzpatrick - \$200
SECC Capital Area - \$21.32
Vianney Perez (jury duty) - \$78

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.

Budget FY2025

September 1, 2024-August 31, 2025

<u>Distribution account</u>	<u>Budget</u>
Income	
4100 Grant/Contract Revenue	1,444,211.40
4115 NSFN	0.00
4125 TANF	0.00
4145 T3C	91,652.00
Total for 4100 Grant/Contract Revenue	\$1,535,863.40
4120 Contributions Income	0.00
4122 Unrestricted	133,094.85
Donated Goods & Services	40,000.00
Total for 4120 Contributions Income	\$173,094.85
4140 Fundraisers	60,000.00
4190 Reimbursed Expenses	0.00
4150 Miscellaneous Income	200.00
Total for Income	\$1,769,158.25
Cost of Goods Sold	0.00
Gross Profit	\$1,769,158.25
Expenses	
5000 Personnel	500.00
5001 403B Contributions	6,000.00
5100 Salaries	1,048,446.00
5110 Payroll Taxes	78,000.00
5122 Insurance - Health/Dental/Life	55,493.15
5002 Compensated Absences	2,000.00
5005 Disaster Pay	0.00
5006 Payroll Processing Fees	3,000.00
5007 Overtime Pay	52,500.00
5100.1 Longevity	4,500.00
5115 Texas Unemployment Tax	8,000.00
Total for 5000 Personnel	\$1,258,439.15
5120 Insurance	0.00
5125 Insurance-Prof Liability	18,816.00
5130 Insurance-Building	11,716.61
5135 Insurance-Vehicle	11,722.00
5140 Insurance Worker's Compensation	5,292.00
Total for 5120 Insurance	\$47,546.61
5200 Materials and Supplies	0.00
5200.1 Office Supplies	6,540.00
5220 Food	40,800.00

5225 Shelter	17,175.00
5235 Clothing	7,800.00
5240 Janitorial	4,500.00
5250 Program - T3C	83,652.00
5251 Computer	4,200.00
5315 Grounds Maintenance	6,600.00
5320 Telephone	3,720.00
5321 Cell Phones	1,320.00
5322 Phone System	0.00
Total for 5320 Telephone	\$5,040.00
5333 Utilities - All	0.00
5335 Utilities-Cable	2,640.00
5336 Utilities-Electric	26,460.00
5340 Utilities-Dumpster	3,150.00
Total for 5333 Utilities - All	\$32,250.00
5345 Postage	480.00
5355 Transportation - Maintenance	10,000.00
5356 Transportation - Parking	60.00
5360 Transportation - Mileage	504.00
5365 Transportation - Fuel	6,000.00
5210 School	100.00
6170 Equipment Rental	500.00
Total for 5200 Materials and Supplies	\$226,201.00
5260 Fundraising Expenses	15,000.00
5330 Other Costs	0.00
5300 Repairs	0.00
5302 Equipment Repairs/Maintenance	1,750.00
5310 Building Repairs	15,000.00
5312 Computer Repairs	1,000.00
Total for 5300 Repairs	\$17,750.00
5318 Security System	4,000.00
5370 Expense Reimbursement	1,800.00
5400 Printing and Advertisement	8,500.00
5410 Staff Development and Education	9,120.00
5420 Dues and Subscriptions	3,000.00
5425 Licenses and Permits	0.00
5430 Recreation/Entertainment/Act.	3,000.00
5440 Community Enrichment	200.00
5700 Accounting and Auditing Fees	17,019.96
5720 Prof. Fees and Memberships	500.00
5800 Computer/Software Maintenance	800.00
6120 Financial Institution Charges	12,000.00
5313 Miscellaneous	250.00

5710 Legal Fees	500.00
5730 Medical Fees and Expenses	300.00
5815 Web Hosting	500.00
6110 Automobile Expense	300.00
6235 Administration Fee	275.00
6670 Program Expense	1,500.00
Total for 5330 Other Costs	\$81,314.96
5850 Capital Expenditures	18,000.00
5910 Purchase of Equipment	5,000.00
5915 Purchase of Vehicle	35,980.04
5920 Campus Improvements - HCRK	50,000.00
5925 Campus Improvements - T3C	8,000.00
5900 Purchase of Furniture	5,000.00
5990 Depreciation Expense	29,000.00
Total for 5850 Capital Expenditures	\$150,980.04
6230 Finance Charges	5.83
NFSN Expense	0.00
Payroll Expenses	0.00
5102 Contract Labor	0.00
66900 Reconciliation Discrepancies	0.01
TANF Expense	0.00
Total for Expenses	\$1,779,487.60
Net Operating Income	-\$10,329.35
Other Income	
7000 Gain on Sale of Asset	5,000.00
7010 Interest Income	25,000.00
Unrealized Gains/Losses on Inve	-9,334.10
7030 Other Income	1,780.27
Total for Other Income	\$22,446.17
Other Expenses	
8010 Other Expenses	7,500.00
Total for Other Expenses	\$7,500.00
Net Other Income	\$14,946.17
Net Income	\$4,616.82

FY26 Proposed Budget

Accounts	Budget totals
Income	
4100 Grant/Contract Revenue	\$1,610,242.90
4115 NSFN	\$2,500.00
4125 TANF	\$0.00
4135 Restricted	
4120 Contributions Income	
4122 Unrestricted	\$139,749.59
Donated Goods & Services	\$40,000.00
4130 Legacies & Bequests	
4140 Fundraisers	\$63,000.00
4150 Miscellaneous Income	\$210.00
Total Income	\$1,855,702.49
Expense	
5000 Personnel	\$500.00
5001 403B Contributions	\$6,615.00
5002 Compensated Absences	\$2,205.00
5006 Payroll Processing Fees	\$3,307.50
5007 Overtime Pay	\$60,000.00
5100 Salaries	\$1,100,868.30
5100.1 Longevity	\$4,725.00
5105 Bonus	
5110 Payroll Taxes	\$86,995.00
5115 Texas Unemployment Tax	\$11,907.00
5122 Insurance - Health/Dental/Life	\$58,267.81
5102 Contract Labor	\$0.00
5120 Insurance	
5125 Insurance-Prof Liability	\$20,744.64
5130 Insurance-Building	\$12,302.44
5135 Insurance-Vehicle	\$12,923.51
5140 Insurance Worker's Compensation	\$5,834.43
5200 Materials and Supplies	
5200.1 Office Supplies	\$4,000.00
5210 School	\$210.00
5220 Food	\$44,982.00
5225 Shelter	\$15,628.94
5230 Hygiene	\$992.25
5235 Clothing	\$8,599.50
5240 Janitorial	\$4,961.25
5250 Program - T3C	\$50,000.00
5251 Computer	\$4,630.50

5315 Grounds Maintenance	\$7,276.50
5320 Telephone	\$4,101.30
5321 Cell Phones	\$1,455.30
5333 Utilities - All	
5335 Utilities-Cable	\$2,910.60
5336 Utilities-Electric	\$27,783.00
5340 Utilities-Dumpster	\$3,307.50
5345 Postage	\$984.00
5355 Transportation - Maintenance	\$10,000.00
5356 Transportation - Parking	\$50.00
5360 Transportation - Mileage	\$500.00
5365 Transportation - Fuel	\$8,930.25
6170 Equipment Rental	\$500.00
5260 Fundraising Expenses	\$15,000.00
5300 Repairs	
5302 Equipment Repairs/Maintenance	\$1,800.00
5310 Building Repairs	\$33,075.00
5312 Computer Repairs	\$1,000.00
5313 Miscellaneous	\$250.00
5318 Security System	\$2,100.00
5370 Expense Reimbursement	\$1,800.00
5400 Printing and Advertisement	\$8,925.00
5410 Staff Development and Education	\$6,600.00
5420 Dues and Subscriptions	\$3,000.00
5425 Licenses and Permits	\$0.00
5430 Recreation/Entertainment/Act.	\$3,500.00
5440 Community Enrichment	\$200.00
5700 Accounting and Auditing Fees	\$15,000.00
5710 Legal Fees	\$500.00
5720 Prof. Fees and Memberships	\$2,500.00
5730 Medical Fees and Expenses	\$300.00
5800 Computer/Software Maintenance	\$800.00
5815 Web Hosting	\$500.00
6110 Automobile Expense	\$300.00
6120 Financial Institution Charges	\$12,500.00
6235 Administration Fee	\$275.00
6670 Program Expense	\$1,500.00
5850 Capital Expenditures	
5900 Purchase of Furniture	\$5,000.00
5910 Purchase of Equipment	\$5,000.00
5915 Purchase of Vehicle	\$40,000.00
5920 Campus Improvements - HCRK	\$50,000.00
5925 Campus Improvements - T3C	\$50,000.00

5990 Depreciation Expense	\$29,000.00
6230 Finance Charges	\$5.83
6290 Rent	
66900 Reconciliation Discrepancies	\$0.01
<u>Total Expense</u>	<u>\$1,879,429.36</u>

Other Income	
7000 Gain on Sale of Asset	\$5,000.00
7010 Interest Income	\$25,000.00
7030 Other Income	\$1,780.27
Unrealized Gains/Losses on Inve	-\$9,334.10
<u>Total Other Income</u>	<u>\$22,446.17</u>

Other Expense	
8010 Other Expenses	\$7,500.00
Contributions	
Reconciliation Discrepancies-1	
<u>Total Other Expense</u>	<u>\$7,500.00</u>
<u>Total Net Income</u>	<u>-\$8,780.70</u>

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

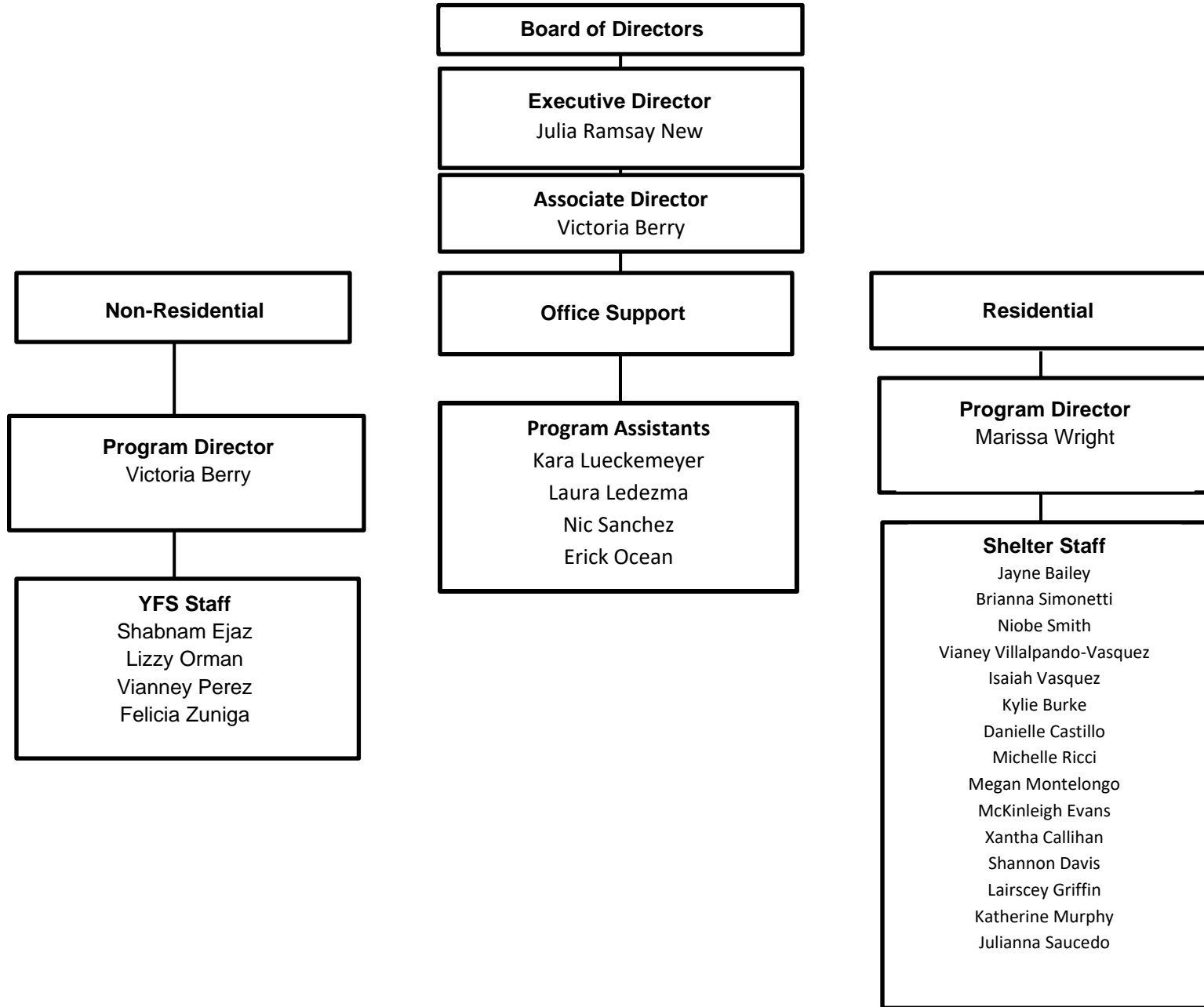
The Americans with Disabilities Act of 1990, as amended, prohibits discrimination on the basis of disability, and protects qualified applicants and employees with disabilities from discrimination in hiring, promotion, discharge, pay, job training, fringe benefits, and other terms and conditions of employment. 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

Greater San Marcos Youth Council

Organizational Chart



SIGNATURE AUTHORITY DESIGNATION

ATTENTION:

- **All Contractors/Potential Contractors are required to fill out and submit this form.**
 - o Corporations may fill out Section A or Section B.
 - o 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.

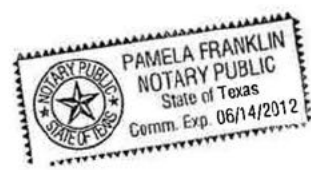
I certify that the above and foregoing constitutes a true and correct copy of a part of the minutes of a meeting of the Board of Directors of Greater San Marcos Youth Council, Inc. held on the 28th day of May, 1997.

[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